

By: Hegar, Zaffirini

S.B. No. 801

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the appraisal for ad valorem tax purposes of land used  
3 for wildlife management.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Subdivision (7), Section 23.51, Tax Code, is  
6 amended to read as follows:

7 (7) "Wildlife management" means:

8 (A) actively using land that at the time the  
9 wildlife-management use began was appraised as qualified  
10 open-space land under this subchapter or as qualified timber land  
11 under Subchapter E in at least three of the following ways to  
12 propagate a sustaining breeding, migrating, or wintering  
13 population of indigenous wild animals for human use, including  
14 food, medicine, or recreation:

- 15 (i) habitat control;
- 16 (ii) erosion control;
- 17 (iii) predator control;
- 18 (iv) providing supplemental supplies of  
19 water;
- 20 (v) providing supplemental supplies of  
21 food;
- 22 (vi) providing shelters; and
- 23 (vii) making of census counts to determine  
24 population;

1 (B) actively using land to protect federally  
2 listed endangered species under a federal permit if the land is:

3 (i) included in a habitat preserve and is  
4 subject to a conservation easement created under Chapter 183,  
5 Natural Resources Code; or

6 (ii) part of a conservation development  
7 under a federally approved habitat conservation plan that restricts  
8 the use of the land to protect federally listed endangered species;  
9 or

10 (C) actively using land for a conservation or  
11 restoration project to provide compensation for natural resource  
12 damages pursuant to the Comprehensive Environmental Response,  
13 Compensation, and Liability Act of 1980 (42 U.S.C. Section 9601 et  
14 seq.), the Oil Pollution Act of 1990 (33 U.S.C. Section 2701 et  
15 seq.), the Federal Water Pollution Control Act (33 U.S.C. Section  
16 1251 et seq.), or Chapter 40, Natural Resources Code.

17 SECTION 2. Section 23.52, Tax Code, is amended by adding  
18 Subsection (g) to read as follows:

19 (g) The category of land that qualifies under Section  
20 23.51(7) is the category of the land under this subchapter or  
21 Subchapter E, as applicable, before the wildlife-management use  
22 began.

23 SECTION 3. Section 23.56, Tax Code, is amended to read as  
24 follows:

25 Sec. 23.56. LAND INELIGIBLE FOR APPRAISAL AS OPEN-SPACE  
26 LAND. Land is not eligible for appraisal as provided by this  
27 subchapter if:

1           (1) the land is located inside the corporate limits of  
2 an incorporated city or town, unless:

3           (A) the city or town is not providing the land  
4 with governmental and proprietary services substantially  
5 equivalent in standard and scope to those services it provides in  
6 other parts of the city or town with similar topography, land  
7 utilization, and population density; ~~or~~

8           (B) the land has been devoted principally to  
9 agricultural use continuously for the preceding five years; or

10           (C) the land:

11                   (i) has been devoted principally to  
12 agricultural use or to production of timber or forest products  
13 continuously for the preceding five years; and

14                   (ii) is used for wildlife management;

15           (2) the land is owned by an individual who is a  
16 nonresident alien or by a foreign government if that individual or  
17 government is required by federal law or by rule adopted pursuant to  
18 federal law to register his ownership or acquisition of that  
19 property; or

20           (3) the land is owned by a corporation, partnership,  
21 trust, or other legal entity if the entity is required by federal  
22 law or by rule adopted pursuant to federal law to register its  
23 ownership or acquisition of that land and a nonresident alien or a  
24 foreign government or any combination of nonresident aliens and  
25 foreign governments own a majority interest in the entity.

26           SECTION 4. This Act takes effect January 1, 2010.