

By: Wentworth

S.B. No. 1316

A BILL TO BE ENTITLED

AN ACT

relating to the appraisal for ad valorem tax purposes of certain open-space land devoted principally to ecological research.

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

SECTION 1. Section 23.51, Tax Code, is amended by amending Subdivision (1) and adding Subdivisions (9) and (10) to read as follows:

(1) "Qualified open-space land" means land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use or to production of timber or forest products for five of the preceding seven years. Qualified open-space land also means ~~[or]~~ land that is devoted ~~[used]~~ principally to ~~[as an]~~ ecological research ~~[laboratory]~~ by a public or private college or university. Qualified open-space land includes all appurtenances to the land. For the purposes of this subdivision, appurtenances to the land means private roads, dams, reservoirs, water wells, canals, ditches, terraces, and other reshaping of the soil, fences, and riparian water rights. Notwithstanding the other provisions of this subdivision, land that is currently devoted principally to wildlife management as defined by Subdivision (7)(B) or (C) to the degree of intensity generally accepted in the area qualifies for appraisal as qualified open-space land under this subchapter regardless of the manner in

1 which the land was used in any preceding year.

2           (9) "Devoted principally to ecological research"  
3 means that as of January 1 the land is subject to a written  
4 agreement that is signed by the owner of the land or the owner's  
5 designee and an authorized official of a public or private college  
6 or university, allows the college or university to engage in  
7 ecological research on the land throughout the year, subject to  
8 reasonable notice, and provides that other uses of the land are  
9 subordinate to ecological research. In this subdivision,  
10 "authorized official of a public or private college or university"  
11 means an administrative official of a public or private college or  
12 university who has the authority to enter into a binding contract on  
13 behalf of the college or university.

14           (10) "Ecological research" means ecological research  
15 in furtherance of farming, ranching, or wildlife management  
16 purposes and includes such activities as site visits, surveys, data  
17 and sample collection, monitoring, site manipulation, and periods  
18 of idleness between those activities. Ecological research does not  
19 require the physical presence of a researcher on the land for a  
20 greater number of days in a calendar year than necessary for  
21 scientifically valid ecological research.

22           SECTION 2. Subchapter D, Chapter 23, Tax Code, is amended by  
23 adding Section 23.522 to read as follows:

24           Sec. 23.522. APPRAISAL OF LAND ON BASIS OF DEVOTION TO  
25 ECOLOGICAL RESEARCH. (a) Notwithstanding Section 23.54(e), the  
26 chief appraiser may require that an annual application be submitted  
27 on the form prescribed by the comptroller under Section 23.54(b).

1 The chief appraiser may not approve an application for the  
2 appraisal of land under this subchapter as land devoted principally  
3 to ecological research unless the owner of the land provides the  
4 chief appraiser with a written statement, signed by a supervising  
5 faculty member, from the public or private college or university  
6 allowed to engage in ecological research on the land that affirms  
7 that:

8 (1) at least three ecological research projects will  
9 be conducted on the land during the tax year for which the appraisal  
10 is sought;

11 (2) the ecological research to be conducted on the  
12 land is in furtherance of farming, ranching, or wildlife management  
13 purposes;

14 (3) other uses of the land are subordinate to the  
15 ecological research; and

16 (4) site visits to the land will be conducted in a  
17 number that is scientifically valid and generally acceptable in the  
18 field of ecological research.

19 (b) Land, including any improvement to the land, that is  
20 actually used in the occupancy of a residence homestead, as defined  
21 by Section 11.13(j)(1), is not eligible for appraisal under this  
22 subchapter as land devoted principally to ecological research.

23 (c) The entire tract of land that is subject to the written  
24 agreement between the owner and the applicable public or private  
25 college or university must be appraised under this subchapter as  
26 land devoted principally to ecological research if at least three  
27 ecological research projects are being conducted on any portion of

1 the land in the current tax year and the land is otherwise eligible  
2 for appraisal under this subchapter.

3 (d) On approval of an application for appraisal of land  
4 under this subchapter as land devoted principally to ecological  
5 research, the chief appraiser shall classify the land in the native  
6 pasture category and appraise the land in accordance with Section  
7 23.52.

8 (e) The chief appraiser may require an owner of land allowed  
9 appraisal under this subchapter as land devoted principally to  
10 ecological research in a prior year to annually submit, before  
11 April 1 of each year, a report signed by a supervising faculty  
12 member of the public or private college or university that confirms  
13 and documents that each element in the written statement provided  
14 under Subsection (a) was properly implemented in the prior year. If  
15 the owner of the land fails or refuses to submit an annual report,  
16 or if the chief appraiser determines that a report does not provide  
17 the required documentation, not later than May 1, the chief  
18 appraiser shall notify the owner that appraisal of the land under  
19 this subchapter as land devoted principally to ecological research  
20 is denied for the prior year and include in the notice an  
21 explanation of the owner's right to protest the denial. If the  
22 owner does not file a timely protest or if the final determination  
23 of the protest is that the land was not eligible for appraisal under  
24 this subchapter as land devoted principally to ecological research:

25 (1) the chief appraiser shall change or correct the  
26 appraisal records as necessary; and

27 (2) as soon as practicable, the assessor for each

1 taxing unit shall prepare and deliver a bill for any additional  
2 taxes on the land and interest due.

3 (f) The denial of appraisal of land under this subchapter as  
4 land devoted principally to ecological research in a previous year  
5 under Subsection (e) does not disqualify the land for appraisal  
6 under this subchapter as land devoted principally to ecological  
7 research in the current year.

8 (g) Land that has been appraised for at least two of the  
9 preceding three years under this subchapter as land devoted  
10 principally to ecological research qualifies under Sections  
11 23.51(2) and (7) for appraisal under this subchapter regardless of  
12 the manner in which the land was used in any prior year if the land  
13 is otherwise eligible for appraisal under this subchapter.

14 SECTION 3. This Act applies only to the appraisal of land  
15 for ad valorem tax purposes for a tax year that begins on or after  
16 the effective date of this Act.

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