

By: Phillips

H.B. No. 251

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the eligibility of land for appraisal for ad valorem tax
3 purposes as qualified open-space land on the basis of its use for
4 wildlife management.

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

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

8 (7) "Wildlife management" means:

9 (A) actively using land in a manner that meets
10 the standards developed under Section 23.521 [~~that at the time the~~
11 ~~wildlife-management use began was appraised as qualified~~
12 ~~open-space land under this subchapter or as qualified timber land~~
13 ~~under Subchapter E~~] in at least three of the following ways to
14 propagate a sustaining breeding, migrating, or wintering
15 population of indigenous wild animals for human use, including
16 food, medicine, or recreation:

- 17 (i) habitat control;
- 18 (ii) erosion control;
- 19 (iii) predator control;
- 20 (iv) providing supplemental supplies of
21 water;
- 22 (v) providing supplemental supplies of
23 food;
- 24 (vi) providing shelters; and

1 (vii) making of census counts to determine
2 population;

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

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

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

12 (C) actively using land for a conservation or
13 restoration project to provide compensation for natural resource
14 damages pursuant to the Comprehensive Environmental Response,
15 Compensation, and Liability Act of 1980 (42 U.S.C. Section 9601 et
16 seq.), the Oil Pollution Act of 1990 (33 U.S.C. Section 2701 et
17 seq.), the Federal Water Pollution Control Act (33 U.S.C. Section
18 1251 et seq.), or Chapter 40, Natural Resources Code.

19 SECTION 2. Section 23.52(g), Tax Code, is amended to read as
20 follows:

21 (g) The category of land that qualifies under Section
22 23.51(7) is the native pasture category [~~of the land under this~~
23 ~~subchapter or Subchapter E, as applicable, before the~~
24 ~~wildlife-management use began~~].

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

1 SECTION 4. This Act takes effect January 1, 2018.