

AN ACT

relating to the eligibility of land used as an ecological laboratory for appraisal for ad valorem tax purposes as qualified open-space land.

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

SECTION 1. Section 23.51(1), Tax Code, is amended 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 or land that is used principally as an ecological laboratory by a public or private college or university and that has been used principally in that manner by a college or university for five of the preceding seven years. 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

1 subchapter regardless of the manner in which the land was used in
2 any preceding year.

3 SECTION 2. (a) Except as provided by Subsection (b) of this
4 section, the change in law made by this Act applies beginning with
5 the tax year that begins January 1, 2021.

6 (b) This subsection applies only to land that first
7 qualified for appraisal under Subchapter D, Chapter 23, Tax Code,
8 on the basis of its use as an ecological laboratory in the 2014,
9 2015, 2016, 2017, 2018, 2019, or 2020 tax year. The change in law
10 made by this Act applies to land to which this subsection applies
11 beginning with the tax year that begins January 1, 2027. For the
12 2021, 2022, 2023, 2024, 2025, and 2026 tax years, the qualification
13 of land to which this subsection applies for appraisal under
14 Subchapter D, Chapter 23, Tax Code, on the basis of its use as an
15 ecological laboratory is governed by the law as it existed
16 immediately before the effective date of this Act, and the former
17 law is continued in effect for that purpose.

18 SECTION 3. This Act takes effect January 1, 2021.

President of the Senate

Speaker of the House

I certify that H.B. No. 639 was passed by the House on May 3, 2019, by the following vote: Yeas 117, Nays 21, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 639 was passed by the Senate on May 17, 2019, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor