

By: Wentworth

S.B. No. 133

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the appraisal for ad valorem tax purposes of certain
3 land used for wildlife management under a conservation easement.

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

5 SECTION 1. Section 23.51, Tax Code, is amended by amending
6 Subdivisions (1) and (7) and adding Subdivision (8) to read as
7 follows:

8 (1) "Qualified open-space land" means land that is
9 currently devoted principally to agricultural use to the degree of
10 intensity generally accepted in the area and that has been devoted
11 principally to agricultural use or to production of timber or
12 forest products for five of the preceding seven years or land that
13 is used principally as an ecological laboratory by a public or
14 private college or university. Qualified open-space land includes
15 all appurtenances to the land. For the purposes of this
16 subdivision, appurtenances to the land means private roads, dams,
17 reservoirs, water wells, canals, ditches, terraces, and other
18 reshapings of the soil, fences, and riparian water rights.
19 Notwithstanding the other provisions of this subdivision, land that
20 is currently devoted principally to wildlife management as defined
21 by Subdivision (7)(B) to the degree of intensity generally accepted
22 in the area qualifies for appraisal as qualified open-space land
23 under this subchapter regardless of the manner in which the land was
24 used in any preceding year.

1 (7) "Wildlife management" means:

2 (A) actively using land that at the time the
3 wildlife-management use began was appraised as qualified
4 open-space land under this subchapter in at least three of the
5 following ways to propagate a sustaining breeding, migrating, or
6 wintering population of indigenous wild animals for human use,
7 including food, medicine, or recreation:

8 (i) [~~(A)~~] habitat control;

9 (ii) [~~(B)~~] erosion control;

10 (iii) [~~(C)~~] predator control;

11 (iv) [~~(D)~~] providing supplemental supplies
12 of water;

13 (v) [~~(E)~~] providing supplemental supplies
14 of food;

15 (vi) [~~(F)~~] providing shelters; and

16 (vii) [~~(G)~~] making of census counts to
17 determine population; or

18 (B) actively using land to protect an endangered
19 species under a federal permit if the land is included in a habitat
20 preserve and is subject to a conservation easement created under
21 Chapter 183, Natural Resources Code, or other law that restricts
22 the use of the land in order to accomplish that purpose.

23 (8) "Endangered species," "federal permit," and
24 "habitat preserve" have the meanings assigned by Section 83.011,
25 Parks and Wildlife Code.

26 SECTION 2. Section 23.521(b), Tax Code, is amended to read
27 as follows:

1 (b) The standards adopted under Subsection (a) may require
2 that a tract of land be a specified minimum size to qualify under
3 Section 23.51(7)(A) [~~23.51(7)~~] for appraisal under this
4 subchapter, taking into consideration one or more of the following
5 factors:

6 (1) the activities listed in Section 23.51(7)(A)
7 [~~23.51(7)~~];

8 (2) the type of indigenous wild animal population the
9 land is being used to propagate;

10 (3) the region in this state in which the land is
11 located; and

12 (4) any other factor the Parks and Wildlife Department
13 determines is relevant.

14 SECTION 3. Section 23.225, Tax Code, is repealed.

15 SECTION 4. This Act applies only to the appraisal of land
16 for ad valorem tax purposes for a tax year that begins on or after
17 the effective date of this Act.

18 SECTION 5. This Act takes effect January 1, 2008.