

- SUBJECT:** Defining wildlife management use for agricultural use exemption
- COMMITTEE:** Ways and Means — committee substitute recommended
- VOTE:** 7 ayes — Craddick, Wolens, Finnell, Heflin, Holzheuser, Horn, Oliveira
0 nays
4 absent — T. Hunter, Marchant, Place, Romo
- WITNESSES:** For — David K. Langford, Texas Wildlife Association; John Stokes, Nature Conservancy of Texas; Dede Armentrout, National Audubon Society and Audubon Council of Texas; Ted Eubanks
Against — None
- BACKGROUND:** Tax Code Chapter 23 allows the value of qualified agricultural land for tax purposes to be based on the land's ability to produce agricultural products rather than on its market value. The agricultural value is almost always much lower than the market value, reducing the taxes for the owner of the agricultural land. Local appraisal districts use Tax Code guidelines to determine whether land qualifies for the agricultural exemption.
- Qualified agricultural land includes land used for: crops; livestock; exotic animals used for food, fiber or other commercial products; floriculture; viticulture; horticulture; cover crops; and log and post production. It also applies to land that is idle due to crop and livestock rotation, government programs, and to agricultural improvements on adjacent open-space land with the same owner.
- HB 1260 by Berlanga, 72nd Legislature, amended Tax Code sec. 23 to allow land used for wildlife management also to be appraised as agricultural land. Wildlife management is defined to mean using land that on January 1, 1992, was appraised as qualified open-space land, or was eligible for such appraisal, and was used to propagate a sustaining breeding population of indigenous wild animals to produce a harvestable surplus of those animals for human use, including food, medicine or recreation in at least two of the following ways: habitat control, erosion control, predator

control, providing supplemental supplies of water, providing supplemental supplies of food, providing shelter or making of census counts to determine population.

DIGEST:

CSHB 1358 would redefine wildlife management to eliminate the January 1, 1992, date and increase from two to three the number of control measures required to meet the definition. The bill would define wildlife management as *actively* using land that at the time the wildlife-management use began was appraised as qualified open-space land. The bill would eliminate the requirement that a harvestable surplus of indigenous animals be produced.

The bill would direct the comptroller with the assistance of the Parks and Wildlife Department or the Texas Agricultural Extension Service to develop guidelines for chief appraisers to determine if land qualifies for designation for tax purposes as wildlife management land.

CSHB 1358 would take effect January 1, 1996, and apply only to taxes imposed for tax years beginning on or after that date.

NOTES:

Also on today's calendar is HJR 72 by Alexander, which proposes a constitutional amendment allowing the Legislature to authorize an agricultural use exemption for wildlife management land and validating the previous Tax Code authorization on wildlife-management land.

The committee substitute added to the definition of wildlife management to specify that the land had to be qualified as open-space land at the time the wildlife-management use began. CSHB 1358 also added the requirement that in order to qualify for wildlife-management land use for tax purposes, the land must be used in at least three (instead of two) of seven specified ways to propagate a sustaining breeding population of indigenous wild animals for human use. The committee substitute would also require that guidelines be provided to appraisal districts to determine if land qualifies for the designation.