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(2) the collector is not required to comply with Subsection (g) unless the amount of the payment exceeds by more than $5,000 the amount of taxes owed for a tax year to a taxing unit for which the collector collects taxes.

SECTION 2.  Subsection (c), Section 11.438, Tax Code, is amended to read as follows:

(c) If a late application is approved after approval of the appraisal records for a year for which the exemption is granted, the chief appraiser shall notify the collector for each taxing unit in which the property was taxable in that year. The collector shall deduct from the organization's tax bill the amount of tax imposed on the property for that year and any penalties and interest relating to that tax if the tax and related penalties and interest have not been paid. If the tax and related penalties and interest on the property for a tax year for which an exemption is granted under this section were paid under protest, the organization is eligible [may apply] for a refund of the tax, penalties, and interest paid as provided by Section 31.11. The deadline prescribed by Section 31.11(c) for applying for a refund does not apply to a refund under this section.

SECTION 3.  This Act applies only to ad valorem taxes imposed for a tax year that begins on or after the effective date of this Act.

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

Passed the Senate on May 12, 2009: Yeas 31, Nays 0; passed the House on May 26, 2009: Yeas 146, Nays 0, one present not voting.

Approved June 19, 2009.

Effective January 1, 2010.

CHAPTER 495

S.B. No. 801

AN ACT
relating to the appraisal for ad valorem tax purposes of land used for wildlife management.

Be it enacted by the Legislature of the State of Texas:

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

(7) “Wildlife management” means:

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

(i) habitat control;
(ii) erosion control;
(iii) predator control;
(iv) providing supplemental supplies of water;
(v) providing supplemental supplies of food;
(vi) providing shelters; and
(vii) making of census counts to determine population;

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

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

(ii) part of a conservation development under a federally approved habitat conservation plan that restricts the use of the land to protect federally listed endangered species; or
(C) actively using land for a conservation or restoration project to provide compensation for natural resource damages pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. Section 9601 et seq.), the Oil Pollution Act of 1990 (33 U.S.C. Section 2701 et seq.), the Federal Water Pollution Control Act (33 U.S.C. Section 1251 et seq.), or Chapter 40, Natural Resources Code.

SECTION 2. Section 23.52, Tax Code, is amended by adding Subsection (g) to read as follows:

(g) The category of land that qualifies under Section 23.51(7) is the category of the land under this subchapter or Subchapter E, as applicable, before the wildlife-management use began.

SECTION 3. Section 23.56, Tax Code, is amended to read as follows:

Sec. 23.56. LAND INELIGIBLE FOR APPRAISAL AS OPEN-SPACE LAND. Land is not eligible for appraisal as provided by this subchapter if:

(1) the land is located inside the corporate limits of an incorporated city or town, unless:

(A) the city or town is not providing the land with governmental and proprietary services substantially equivalent in standard and scope to those services it provides in other parts of the city or town with similar topography, land utilization, and population density; or

(B) the land has been devoted principally to agricultural use continuously for the preceding five years; or

(C) the land:

   (i) has been devoted principally to agricultural use or to production of timber or forest products continuously for the preceding five years; and

   (ii) is used for wildlife management;

(2) the land is owned by an individual who is a nonresident alien or by a foreign government if that individual or government is required by federal law or by rule adopted pursuant to federal law to register his ownership or acquisition of that property; or

(3) the land is owned by a corporation, partnership, trust, or other legal entity if the entity is required by federal law or by rule adopted pursuant to federal law to register its ownership or acquisition of that land and a nonresident alien or a foreign government or any combination of nonresident aliens and foreign governments own a majority interest in the entity.

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

Passed the Senate on April 30, 2009: Yeas 31, Nays 0; passed the House on May 26, 2009: Yeas 145, Nays 0, two present not voting.

Approved June 19, 2009.

Effective January 1, 2010.

CHAPTER 496

S.B. No. 808

AN ACT

relating to allowing certain claimants to file an application under the Crime Victims’ Compensation Act.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Article 56.37, Code of Criminal Procedure, is amended by adding Subsection (e) to read as follows:

(e) For a claim that is based on criminally injurious conduct in violation of Chapter 19, Penal Code, the claimant must file an application not later than three years after the date the identity of the victim is established by a law enforcement agency.