

SENATOR JEFF WENTWORTH  
SENATE DISTRICT 25



CHAIRMAN  
SOUTHERN LEGISLATIVE CONFERENCE  
2008 - 2009

AUSTIN  
Capitol Building, Room 1E.9  
P. O. Box 12068  
Austin, Texas 78711  
(512) 463-0125  
Toll-Free (888) 824-6984  
FAX (512) 463-7794  
Dial 711 for Relay Calls

PRESIDENT PRO TEM  
OF THE TEXAS SENATE  
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The Senate of  
The State of Texas

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Select Committee on Veterans Health, Chairman  
Veterans Affairs and Military Installations,  
Vice Chairman  
Administration  
Intergovernmental Relations  
Transportation and Homeland Security

INTERNET E-MAIL  
jeff.wentworth@senate.state.tx.us

SAN ANTONIO  
1250 N. E. Loop 410, Suite 925  
San Antonio, Texas 78209  
(210) 826-7800  
FAX (210) 826-0571

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November 23, 2010

OPINION COMMITTEE

COUNTIES IN  
SENATE DISTRICT 25

Bexar (north)      Hays  
Comal                Kendall  
Guadalupe         Travis (south)

The Honorable Greg Abbott  
Office of the Attorney General  
Attn: Opinion Committee  
Post Office Box 12548  
Austin, Texas 78711-2548

FILE # MJ-46633-10  
I.D. # 46633

**RQ-0934-GA**

RE: Requirements for land to be considered an *ecological laboratory* under Texas Property Tax Code Section 23.51.

Dear General Abbott:

As Chairman of the Select Committee on Veterans Health, I respectfully request an opinion regarding the application of Texas Property Tax Code Section 23.51 to ecological research in the field.

Section 23.51 establishes that land can be considered *qualified open-space land* based on the use of that land. "[L]and that is used principally as an ecological laboratory by a public or private college or university" is *qualified open-space land*. The statute does not, however, define *ecological laboratory* or establish requirements for the land to be certified as exempt under the ecolab designation.

Though the requirements for ecological laboratory designation are not defined in statute, appraisal districts have historically granted the designation based on a property-specific ecolab performance report or letter from a university. Some appraisal districts, however, no longer maintain this practice.



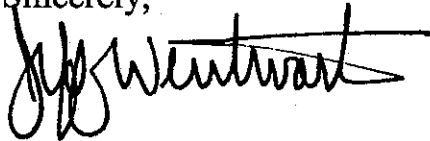
The Honorable Greg Abbott  
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Given that *ecological laboratory* is not defined in the statute, I respectfully request an opinion on the following question:

Does land qualify as an *ecological laboratory*, as this term is used in Texas Property Tax Code Section 23.51, if a university outlines and implements an ecological laboratory research plan for the property and produces a related annual report?

Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Wentworth", with a horizontal line extending from the end of the signature.

Jeff Wentworth  
Chairman  
Senate Select Committee on Veterans Health

JW/as