Texas as recorded in Volume 1239, Page 933 of the Brazoria County Deed Records, at position X=3132533.10 and Y=481433.17;
THENCE South 5°08'56" West, coincident with the western right-of-way line of said State Highway 288, a distance of 1952.17 feet to a point of curvature, at position X=3132367.93 and Y=479489.13, from which a concrete monument found disturbed bears South 72°36'37" West, a distance of 0.54 feet;
THENCE in a southerly direction, coincident with the western right-of-way line of said State Highway 288, and along a curve to left, having a radius of 11669.16 feet, a central angle of 8°33'05", for an arc length of 1741.60 feet, the chord of said curve having a bearing of South 0°52'23" West, and a chord distance of 1740.00 feet to a point for corner, at position X=3132331.42 and Y=477749.55, from which a concrete monument found disturbed bears South 72°14'12" West, a distance of 0.86 feet;
THENCE South 3°24'09" East, coincident with the western right-of-way line of said State Highway 288, a distance of 874.01 feet to a set 5/8" iron rod with cap for corner, at position X=3132383.29 and Y=476877.20;
THENCE South 88°11'38" West, a distance of 1518.89 feet to a set 5/8" iron rod for corner, said point being the southeast corner of a called 22.726 acre tract conveyed to Brazoria County, as recorded in Volume 1645, Page 879 of the Deed Records of Brazoria County, at position X=3130866.35 and Y=476829.33;
THENCE North 1°48'22" West, coincident with the east boundary line of a called 22.726 acre tract, a distance of 4951.14 feet to a set 5/8" iron rod with cap for the northeast corner of said called 22.726 acre tract, at position X=3130709.32 and Y=481777.37;
THENCE North 87°21'12" East, coincident with the south boundary line of a called 5.86 acre tract conveyed to Brazoria County, as recorded in Clerk's File No. 00-015468 of the Brazoria County Official Records and with the south boundary line of said called 94.573 acre tract a distance of 1800.49 feet to the POINT OF BEGINNING, containing 183.174 acres of land, more or less.

SECTION 3. EFFECTIVE DATE. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2013.

Passed by the House on May 8, 2013: Yeas 147, Nays 0, 2 present, not voting; the House concurred in Senate amendments to H.B. No. 2895 on May 24, 2013: Yeas 142, Nays 0, 2 present, not voting; passed by the Senate, with amendments, on May 22, 2013: Yeas 30, Nays 1.

Approved June 14, 2013.
Effective June 14, 2013.

CHAPTER 1401
H.B. No. 3066
AN ACT relating to the qualification of an area inside a base defense authority as an enterprise zone.

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

SECTION 1. Section 2303.101, Government Code, is amended to read as follows:

Sec. 2303.101. QUALIFICATION FOR ENTERPRISE ZONE DESIGNATION. An area automatically qualifies for designation as an enterprise zone if the area is:

(1) a block group, as defined by the most recent federal decennial census available at the time of designation, in which at least 20 percent of the residents of the block group have an income at or below 100 percent of the federal poverty level;
(2) an area designated by the federal government as a renewal community, a federal empowerment zone, or a federal enterprise community, including any developable area approved by the federal agency responsible for making that designation; [see]

(3) an area located in a distressed county; or

(4) an area inside the boundaries of a defense base development authority established under Chapter 379B, Local Government Code.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2013.

Passed by the House on May 2, 2013: Yeas 146, Nays 1, 2 present, not voting; passed by the Senate on May 22, 2013: Yeas 31, Nays 0.

Approved June 14, 2013.

Effective June 14, 2013.

CHAPTER 1402

H.B. No. 3121

AN ACT

relating to the qualifications for the exemption from ad valorem taxation for aircraft parts located in this state for a limited time.

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

SECTION 1. Section 11.251, Tax Code, is amended by amending Subsections (b), (c), (e), (g), and (k) and adding Subsection (l) to read as follows:

(b) A person is entitled to an exemption from taxation by a taxing unit of the appraised value of that portion of the person’s inventory or property consisting of freeport goods as determined under this section for the taxing unit.

(c) The exemption provided by Subsection (b) is subtracted from the market value of the inventory or property determined under Section 23.12 to determine the taxable value of the inventory or property for the taxing unit.

(e) In determining the market value of freeport goods that in the preceding year were assembled, manufactured, repaired, maintained, processed, or fabricated in this state or used by the person who acquired or imported the property in the repair or maintenance of aircraft operated by a certificated air carrier, the chief appraiser shall exclude the cost of equipment, machinery, or materials that entered into and became component parts of the freeport goods but were not themselves freeport goods or that were not transported outside the state before the expiration of 175 days, or, if applicable, the greater number of days adopted by the taxing unit as authorized by Subsection (l), after they were brought into this state by the property owner or acquired by the property owner in this state. For component parts held in bulk, the chief appraiser may use the average length of time a component part was held in this state by the property owner during the preceding year in determining whether the component parts were transported out of this state before the expiration of 175 days or, if applicable, the greater number of days adopted by the taxing unit as authorized by Subsection (l).

(g) If the property owner or the chief appraiser demonstrates that the method provided by Subsection (d) significantly understates or overstates the market value of the property qualified for an exemption under Subsection (b) in the current year, the chief appraiser shall determine the market value of the freeport goods to be exempt by determining, according to the property owner’s records and any other available information, the market value of those freeport goods owned by the property owner on January 1 of the current year, excluding the cost of equipment, machinery, or materials that entered into and became component parts of the freeport goods but were not themselves freeport goods or that were not transported outside the state before the expiration of 175 days, or, if applicable, the greater number of days adopted by the taxing unit as authorized by Subsection (l).