

The background is a dark olive green with a white topographic map pattern. A light olive green silhouette of the state of Texas is centered. Overlaid on the map are white dashed lines representing a grid and contour lines. Small white crosshair symbols are placed at the intersections of the grid lines.

INTRODUCTION TO THE
**WILDLIFE MANAGEMENT
PROPERTY TAX VALUATION**

Texas Wildlife Management Valuation

The History of Texas Wildlife Management

In 1995, Texas voters approved a constitutional amendment adding wildlife management to the list of 1-D-1 open-space uses alongside farming and ranching. This amendment was passed as Proposition 11 and, along with HB 1358, permitted landowners already in open-space valuation to choose wildlife management as an alternative agricultural use with the same property tax benefits. In 2001, the Texas Legislature passed HB 3123 to clarify and standardize landowner requirements to manage for wildlife as an agricultural use.

Although many people use the term ag or wildlife “exemption” there is no such thing. Land in this category is not exempt from taxes but taxed based on the productivity of the land rather than its market value. This is called a special valuation or special use appraisal. Wildlife management is not a separate or additional appraisal for a property, but simply another type of agricultural practice. Instead of managing livestock, hay, or crops, you manage for native Texas wildlife.



Learning the Appraisal Requirements for Texas

Wildlife management is an increasingly popular option for landowners, with more than 5 million acres under wildlife management valuation across Texas as of 2016. However, just because wildlife abounds on a property does not mean it automatically qualifies for wildlife management valuation.

First, the land must be currently appraised as 1-D-1 open-space land for agricultural, timber, or ecological laboratory use. Second, the primary use of the land must be managing for native wildlife. Third, a minimum of three wildlife management practices must be performed each year according to the intensity standards set by Texas Parks & Wildlife Department (TPWD) and the Comptroller.

Landowners should not wait for approval from the Chief Appraiser to begin conducting the activities outlined in their plan. These activities take the place of having livestock, cutting hay, etc. starting January 1st of the application year. Wildlife management valuation offers seven practice categories with over 50 activities in all.

To comply with rules and regulations, landowners must perform and document a minimum of three activities each calendar year. The CAD may request an annual report of activities for proof of compliance. Annual reports should include good documentation including photos and maps of activities, dates performed, and possibly receipts for expenses. The CAD may also request a site visit to the property to ensure activities are being performed.

Wildlife Management Activity Categories

1. Habitat Control
2. Erosion Control
3. Predator Control
4. Supplemental Water
5. Supplemental Food
6. Supplemental Shelter
7. Census Counts

Keeping good records for all activities performed is important should the CAD request an annual report. An annual report may be the only proof the CAD has to accept or deny wildlife management valuation.

Examples of records may include:

- photographs
- log sheets or calendars
- maps & gps coordinates
- receipts
- census data



1. Habitat Control & Management

A wild animal's habitat is its surroundings as a whole, including plants, ground cover, shelter and other animals on the land. Habitat control — or habitat management — means actively using the land to create or promote an environment that benefits wildlife on the land.

Activities that qualify for habitat control or management include:

- grazing management
- prescribed burning
- reseeding native grasses
- brush management
- forest management
- wetland management
- riparian management and improvement
- habitat protection for species of concern
- managing native, exotic and feral species



2. Erosion Control & Repair

Any active practice that attempts to reduce or keep soil erosion to a minimum for wild animals' benefit is erosion control. Erosion control projects are some of the longest lasting and most beneficial activities a landowner can perform on their property. Erosion control activities require some annual maintenance and therefore can and should be an ongoing part of the property's wildlife management plan. As with other water and soil related activities, these projects, when done to the proper guidelines, count for a 10-year credit toward wildlife management tax valuation compliance.

Some erosion control practices include:

- pond construction
- pond clean out and repair
- spillway repair
- streamside, pond and wetland re-vegetation
- establishing native plants
- dike and levee construction or management
- low water crossings and culverts



Wildlife Management Activity Categories

3. Predator Control & Management

This term refers to practices intended to manage the population of predators to benefit the owner's target wildlife population. Native predator control should be undertaken with care and is usually not necessary unless the number of predators is harmful to the desired wildlife population. Predator control and management should not be counted as one of the seven wildlife management activities necessary to qualify for wildlife management use appraisal unless it is part of a comprehensive wildlife management plan.

Some types of predator management and/or control are:

- native predator control
- feral pig control
- fire ant control
- brown-headed cowbird control
- grackle or starling control

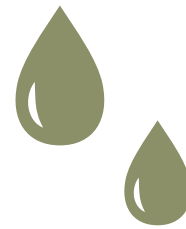


4. Providing Supplemental Water

Natural water exists in all wildlife environments. Supplemental water is provided when the landowner actively provides water in addition to the natural sources like rivers, creeks, and ponds. This category of wildlife management activity includes providing supplemental water in habitats where water is limited or redesigning water sources to increase wildlife access. Supplemental water activities can be counted for 10 years or more toward wildlife management compliance.

Some examples of recommended practices include:

- rainwater collection and distribution systems (aka guzzlers)
- livestock trough modification for wildlife
- well and windmill overflow management
- marsh or wetland restoration or development
- spring development or enhancement



5. Providing Supplemental Food

Most wildlife environments have some natural food. An owner supplies supplemental food by providing food or nutrition in addition to the level naturally produced on the land.

Ways to provide supplemental food include:

- grazing management
- prescribed burning
- reseeding
- food plots
- feeders and mineral supplements
- strip discing and selective mowing

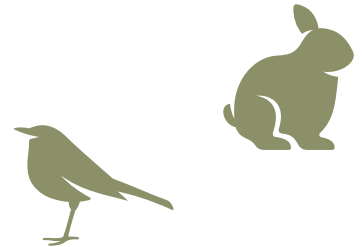


6. Providing Supplemental Shelter

This term means actively creating or maintaining vegetation or artificial structures that provide shelter from the weather, nesting and breeding sites, or “escape cover” from enemies. The best shelter for wildlife can be provided by a well-managed habitat.

Some practices listed below provide types of shelter that may be unavailable in the habitat:

- installing nest boxes and bat boxes
- creating brush piles and slash retention
- permitting vegetation to grow along fence lines
- managing hay fields and pastures through selective mowing
- half-cutting trees and shrubs
- establishing woody plants and shrubs
- developing and protecting natural cavities and snags

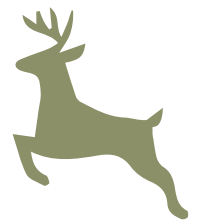


7. Census Counts & Surveys

Census counts are periodic surveys and inventories to determine the number, composition, or other relevant information about a wildlife population to measure if the current wildlife management practices are serving the targeted species. Such surveys also help evaluate the management plan’s goals and practices. Specifically, this activity estimates species numbers, annual population trends, density or age structure using accepted survey techniques. Annual results should be recorded as evidence of completing this practice.

Survey techniques should be chosen based on the species being counted. Some examples include:

- spotlight counting
- aerial counts
- daylight wildlife composition counts
- remote camera counts
- harvest data collection and record keeping
- bird surveys
- census and monitoring of endangered, threatened or protected wildlife
- census and monitoring of non-game wildlife species



Frequently Asked Questions

Is wildlife management valuation an additional property tax break?

No. Your taxable value will remain at the same level as under your current ag or timber status. If your land is taxed under native pasture for ag then it will continue to be taxed as native pasture under wildlife management.

Can I keep part of my land in ag or timber and put part of it in wildlife management?

Yes. You can divide your land between these two valuations. You cannot carry both on the same acre of land at the same time, however.

Can I move back into ag or timber if I move my land into wildlife management?

Yes. Wildlife management is a form of ag and you will not lose any ag history while in wildlife management. You may move back to ag or timber at any time by filing a new application before May 1st.

May I continue livestock grazing or other agricultural uses under wildlife management?

Agricultural activities may be continued if they are compatible and secondary to your wildlife management use. You are not required to continue any form of agricultural production. Livestock can be a benefit to wildlife habitat if managed carefully.

Does being in wildlife management valuation restrict what I can do on my property?

No. Just like ag, you are free to use your property for other things and keep your special tax valuation as long as the primary use is managing for native Texas wildlife. Any secondary uses must not interfere with your wildlife management activities. It also does not restrict any future uses of your property.

Is fencing required?

No, fencing is not required but is allowed. High fences, low fences, or no fences at all are compatible with wildlife management use as long as the fencing does not interfere with your wildlife management activities.

Am I required to manage for game animals and hunting?

There is no requirement to hunt or manage for game animals; non-game wildlife management also qualifies and is very common. Many people manage for both game and non-game. You may manage for any wildlife species native to Texas that could occur on your property such as songbirds, butterflies and other pollinators, quail, rabbits, horned lizards, roadrunners, and wild turkey to name just a few.

Is keeping honeybees a wildlife management activity?

Raising or keeping honeybees is an agricultural use for properties 5-20 acres in size. Honeybees are not native wildlife, so it is not a wildlife management activity. However, raising honeybees does not interfere with most wildlife management practices so beekeeping is an acceptable secondary use for wildlife properties. Managing for native bees and other native pollinators can qualify for wildlife management.





Is there a minimum acreage requirement to move into wildlife management?

There is no minimum acreage requirement unless your property has been reduced in size since the previous tax year. In those cases, the size requirement will depend on your appraisal region.

How does wildlife management valuation work?

A minimum of 3 of the practices listed on page 3 (with several options per category) are required annually. A wildlife management plan must be filed along with an application for open-space use. The plan should provide several key pieces of information, including the target wildlife species and the planned management activities. The target species should be appropriate for your property, and the plan and activities should be appropriate for your region as outlined in the TPWD Wildlife Management Planning Guidelines for your ecoregion.

Do I have to do different activities each year?

No, the same activities are acceptable each year as long as they are benefiting your target species and the activities continue to meet minimum intensity requirements.

Is there a filing deadline for the required wildlife management plan and application?

Yes. Applications must be filed between January 1 and April 30 for the effective year.

What is an annual report and how is it different than my plan?

A wildlife management plan is required when initially applying for a wildlife management valuation and includes the activities that you expect to conduct in the future. An annual report may be requested by your CAD each year. It lists the activities you actually conducted in the previous year and provides proof you are following your plan.

Is wildlife management valuation available in every county?

In 1995, the voters of Texas established wildlife management use in the Texas Constitution. State law and rules make it available in every county, though the available practices and intensity levels vary somewhat by ecoregion.

What resources are available to help?

- Texas Parks & Wildlife Department (https://tpwd.texas.gov/landwater/land/private/agricultural_land/)
- Texas Comptroller (<https://comptroller.texas.gov/forms/50-129.pdf>)
- Texas A&M Agrilife Extension Services
- Central Appraisal Districts
- USDA Natural Resources Conservation
- Private Biologists

The background is a detailed topographic map with brown contour lines. A solid black silhouette of the state of Texas is centered in the middle of the page. Overlaid on the map are various symbols: a grid of dashed lines with crosshair markers, a cluster of small black squares in the upper left, a single 'X' mark in the upper left quadrant, and a dashed line with circular markers in the lower right.

**Bringing Beauty & Value
to Texas Landowners
for over 20 Years.**

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