

# Guidelines for Wildlife Management

Adopted 7-15-2010 Amended 3-28-22 also available on [comanchecad.org](http://comanchecad.org)

This may be modified to meet requirements of the tax code.

Wildlife Management is the exact - same tax break as agricultural valuation. However, instead of producing food or fiber as a prudent farmer or rancher, you would focus on wildlife management.

**The land size has to meet the qualifications outlined below and has to have the prior five-year history of use in agriculture to convert to wildlife management. You cannot use wildlife management to qualify for agricultural appraisal, but Wildlife Management is an agricultural practice, so if you decide to go back to agricultural valuation, contact the Appraisal district office for the necessary forms to change the use.**

It sounds very easy, but it is not. First you have to look at your property and develop a wildlife management plan that would show what you are doing now, and you will identify the elements you will add to your plan for the next 6 years. **The appraisal staff in this office cannot help you fill out the applications or write your management plans. We do not require you to hire a professional but encourage you to seek assistance from a biologist.**

## Wildlife Contacts

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[http://www.tpwd.state.tx.us/landwater/land/habitats/cross\\_timbers/regulatory/?county=comanche](http://www.tpwd.state.tx.us/landwater/land/habitats/cross_timbers/regulatory/?county=comanche)

You may still hunt on your property and rotationally graze livestock. Hunting is not a wildlife management activity; however, hunting can play a role in managing the population of your targeted management species. The property's agricultural value remains the same as that of traditional ag value and your tax liability will not change due to wildlife management.

# Wildlife Use Regions, Plan, Qualifications & Requirements from Texas Administrative Code Chapter 9 Subsection G

[https://texreg.sos.state.tx.us/public/readtac\\$ext.ViewTAC?tac\\_view=5&ti=34&pt=1&ch=9&sch=G&rl=Y](https://texreg.sos.state.tx.us/public/readtac$ext.ViewTAC?tac_view=5&ti=34&pt=1&ch=9&sch=G&rl=Y)

Wildlife use appraisal regions are designated by the Texas Parks and Wildlife Department. *Texas Administrative Code 9.2002(6)* **Comanche falls within the Cross Timbers and Prairies Region.**

- A. A tract of land's wildlife use requirement is a number expressed as a percentage and calculated by subtracting one from the total number of acres in the tract of land and dividing the result by the total number of acres in the tract of land. The following formula expresses the calculation, with "x" representing the tract of land's total acreage:  $(x-1) \div x = \text{wildlife use requirement}$ .

The Comanche Central Appraisal District Board of Directors on July 15, 2010, adopted wildlife management use requirements for property that has changed in size. Individual property is 95%, a property located within a wildlife management property association is 92% and a property located within an area designated by TPWD as habitat is 92%. **For purposes of this calculation, size is the owner's contiguous total acres used for WLM not including home site acres, etc.**

- B. If the **number of acres in the tract of land is equal to or greater than the number of acres in the tract of land on January 1 of the preceding tax year**, the tract of land is not subject to the wildlife use requirement. *Texas Administrative Code 9.2005 b*
- C. **Landowners who have purchased property that has reduced in size since January 1 of the preceding tax year** are subject to the wildlife use requirement made by *Texas Administrative Code 9.2005 c-e* (shown below in #1-3) to qualify for wildlife.

The formula for calculation of the wildlife use requirement expressed as a percentage is **subtract 1 from the total acres in the tract and divide the result by the total number of acres in the tract (x-1) / x = wildlife use requirement %.** Using the **95% requirement for individual properties** above and the formula above the **minimum size is 20 acres.**  $20-1/20 = 95\%$

- D. The wildlife management use requirement that applies to a tract of land located in a wildlife management property association is:

Using the **92% requirement for properties that are part of a WLM association** above and the formula above the **minimum size is 12 acres.**  $12-1/12 = 92\%$

- E. If the tract of land is in an area designated by Texas Parks and Wildlife Department as habitat for endangered species, a threatened species, or a candidate species for listing as threatened or endangered, the wildlife use requirement for a tract of land to qualify for agricultural appraisal based on wildlife management use shall be:

Using the **92% requirement for properties that are part of a TPWS habitat** above and the formula above the **minimum size is 12 acres**.  $12-1/12= 92\%$

- F. The wildlife management use requirements made by this section do not apply to a tract of land if:
- (1) beginning with the tax year that began on January 1, 2002, the tract of land has continuously and without interruption qualified for agricultural appraisal based on wildlife management use; and
  - (2) the size of the tract of land, when measured in acres, is equal to or greater than, the size of the tract on January 1, 2009.
- G. This rule grandfathers' owners whose land qualified for wildlife management before Jan. 1, 2002.
- 9.2005 (f) The wildlife management use requirements made by Texas Administrative Code 9.2005 do not apply to a tract of land if:**
- 1) beginning with the tax year that began **on January 1, 2002, the tract of land has continuously and without interruption qualified for agricultural appraisal based on wildlife management use; and**
  - 2) **the size** of the tract of land, **when measured in acres, is equal to or greater than, the size of the tract on January 1, 2009.**

**EXAMPLES: ALL land currently has AG and will be used for WLM; any land NOT used for WLM will be subtracted from acreage size.**

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| I buy 1 acre to 19 acres.                            | <b>This <u>would not</u> qualify unless section B, F or G applies.</b> |
| I buy 20 acres.                                      | <b>This <u>would</u> qualify if entire tract is WLM.</b>               |
| I buy 1-10 acres in an association/habitat.          | <b>This <u>would not</u> qualify unless section B, F or applies.</b>   |
| I buy 12 acres or more in an association/habitat.    | <b>This <u>would</u> qualify if entire tract is WLM. .</b>             |
| I buy two 6.5-acre tracts in an association/habitat. | <b>This <u>would</u> qualify if entire tract is WLM. .</b>             |

Visit our website, call, or come by the Appraisal District to obtain an application for 1-d-1, Open Space Agricultural Appraisal. **Indicate wildlife management as the primary use of the land and submit the application for 1-d-1, Open Space Agricultural Appraisal with the comprehensive wildlife management plan form prescribed by Texas Parks and Wildlife Department (TPWD) between January 1 and May 1 of the tax year. CCAD recommends a 6-year plan.**

**If the plan or annual report is filed by 1 owner of an undivided interest property** one owner must sign the plan if an agent is not designated and detail management activities on each tract.

**If a single plan or annual report is filed by a Wildlife Management Property Association ALL members** must sign the plan and annual report detailing management activities on each tract. *Texas Administrative Code §9.2003(f & g)*. Owners may appoint an agent to file the plan and annual report.

Based on your property, you identify **ONE** native indigenous species (deer, turkey, quail, dove, songbirds, ducks, etc.) found on TPWD list for the cross Timbers & Prairies Region as primary species but you can have numerous secondary species.

Exotics are not considered for wildlife management. We do not have a minimum acreage for each species beyond the tract size % limits noted above.

Once you have your primary species, you identify at least three of seven qualifying items to do for primary species. You may do multiple species management activities BUT Owner must be engaging in 3 of the 7 wildlife management activities for primary species to qualify:

1. Habitat Control (Management)
2. Erosion
3. Predator Control (Management)
4. Providing Supplemental Supplies of Water
5. Providing Supplemental Supplies of Food
6. Providing Shelter
7. Making Census Counts to Determine Population(Yearly)

Comprehensive Wildlife Management Planning Guidelines for our eco region are provided at the TPWD website. [http://www.tpwd.texas.gov/landwater/land/private/agricultural\\_land/epxt2010/](http://www.tpwd.texas.gov/landwater/land/private/agricultural_land/epxt2010/)

## **A Wildlife Management Plan may include:**

### **Property Description**

Map with size & location

Soil map or types of soil

Plants & Trees already located on this specific property.

Map [identifying key locations of feeders, food plots, water, path, brush piles, prescribed burn areas (with years identified), etc.] This is typically provided to appraiser at onsite inspection.

### **Target Animals**

Wildlife currently there and what you want to accomplish.

Land usage [grazing, fishing, hunting, etc. described]

**Detailed description** of the following (if they apply to goals or current use)

#### **Supplemental food**

##### **Examples:**

What feed? Feed for what animal? Map with feeder locations.

How many feeders? All year? How much? How often?

Food plots? Where? When? Every year?

How do you plant? (no till)?

Mineral supplements? Grazing management?

Corn feeders only during deer season will not distinguish wildlife management from a hunting lease.

#### **Supplemental shelter**

##### **Examples:**

Nest boxes, bird houses, brush piles, half-cutting trees??

#### **Supplemental water**

##### **Examples:**

New pond being built? Marsh development or enhancement?

Other types of watering methods?

#### **Habitat control**

##### **Examples:**

Grazing management, prescribed burning, range enhancement (re-seeding),

Brush management, fence modification, etc.

#### **Erosion control**

##### **Examples:**

Pond repair, gully shaping, dike, water diversion.

Plant establishment on erodible areas.

#### **Predator control**

##### **Examples:**

Identify who the predator is.

Describe how you are controlling this predator.

Keep records on the kills and include in annual report.

**Census counts**-- Essential to know if have a particular species.

##### **Examples:**

3 or more census counts needed to gauge success and how to manage species.

Describe how you will conduct your census each year (spotlight counts, game

cameras, aerial counts, harvest data collection & record keeping, browse surveys,

roost counts, time/area counts, call and covey counts).

We need this to understand what is already done, what you plan to do next year, and the (long term) goals you plan to accomplish. This helps to gauge management's success.

Harvest log is not same as census count.

**Signature, Date and Phone Number for contact**

## TEXAS PARKS & WILDLIFE--WILDLIFE PLAN LINK:

[http://tpwd.texas.gov/publications/pwdforms/media/pwd\\_885\\_w7000\\_open\\_space\\_agric\\_valuation\\_wildlife\\_mgmt\\_plan.pdf](http://tpwd.texas.gov/publications/pwdforms/media/pwd_885_w7000_open_space_agric_valuation_wildlife_mgmt_plan.pdf)

### APPLICATION VERIFICATION

After the initial application for this special valuation and new **owner** plan submission the Deputy Chief will verify both forms are signed by owner or by 1 owner of undivided interest property if no agent is designated. Deputy Chief will verify 3 activities are selected for primary species, scan to property & code all property in the plan to have an appraiser from the CCAD inspect the property the year plan is filed to verify activity in 3 of the 7 uses listed above. The appraiser will send a Wildlife Inspection Letter by certified mail to inspect properties to verify activity in 3 of the 7 uses listed above. During the inspection, the appraiser will fill out the “Wildlife Management Field Inspection Check List” and verify 3 management practices have been completed. **If 3 practices have not been completed, then the special valuation will be denied, and the property will be valued at market value for the year.**

**All properties will be inspected during the routine drive out at least once every 3 years.** The appraiser will send a Wildlife Inspection Letter by certified mail to inspect properties to verify activity in 3 of the 7 uses listed above. **If owner fails to schedule appointment or if 3 practices have not been completed, then the special valuation will be denied.**

Comanche CAD prefers the owner or manager is present for this inspection. The appraiser will fill out the “Wildlife Management Field Inspection Check List” and take a few photos for verification. The law allows the Appraisal District to request additional information if necessary to determine qualification.

If the application is approved, it will be coded with a property group code WLM (year) and the general land type will be changed to WLM. This will not affect the market or productivity type.

**Every year during the plan it is a requirement to submit an annual report** detailing actions taken to implement wildlife management throughout the year. If the report is filed by a management association all members in the association must sign the report unless an agent is designated. If report is filed by 1 owner of an undivided interest property and an agent is not designated 1 owner must sign the report. **If the annual report is not filed by April 30<sup>th</sup> productivity appraisal will be denied and notification will be sent by certified mail. If it is filed before appraisal roll is certified and approved, it will be subject to a penalty of 10% of the difference between the amount of tax imposed on property at ag value and amount that would have been imposed if taxed at market value PTC 23.541(a & b).**

## TEXAS PARKS & WILDLIFE ANNUAL REPORT LINK:

[http://www.tpwd.state.tx.us/landwater/land/private/agricultural\\_land/](http://www.tpwd.state.tx.us/landwater/land/private/agricultural_land/)

The chief appraiser must gather and consider all the surrounding facts to determine whether the land is primarily used to manage wildlife. Some relevant questions include:

- Is the owner implementing an active, written wildlife management plan that shows the owner is engaging in all the activities necessary to preserve a sustaining breeding population on the land?
- Do the owner's management practices emphasize managing the population to ensure its continued existence over another use of the land? For example, does the owner refrain from allowing visitors on the land in years when the habitat is sensitive?
- Has the owner engaged in the wildlife management practices necessary to sustain and encourage growth of the population? In some cases, an owner must control predators and supply water when

water is not adequate, supply shelter and food when natural food production is not adequate and establish vegetation to control erosion. In other cases, less active management may maintain and encourage the growth of wildlife.

- Are there improvements — appropriate fencing for example — necessary to control or sustain the wildlife population? The owner may use land for purposes that are secondary to the primary use of wildlife management if the secondary use is compatible with the primary use. General principles of primary and secondary use are discussed in the *Manual for the Appraisal of Agricultural Land*.
- Is fencing typical in the area for managing the target population, and what is the typical population size.
- How many of the following activities are typical in the area (or are typical for the area during some parts of the year): habitat management, predator management, erosion control, providing supplemental supplies of food or water, providing shelter, and engaging in census counts. Because wildlife management activities are elements of the degree of intensity determination, the owner must be engaging in three of seven principles of the degree of intensity test are discussed in the *Manual for the Appraisal of Agricultural Land*.

When getting ready to submit plan or annual report be sure to note the following:

1. **Plan** must be submitted on TPWD form.
2. **Plan** must include new Ag applications.
3. A map of the property showing locations of certain management areas, such as food plot, feeders, shelters, etc. is HIGHLY recommended with your **plan and annual report**.
4. Please don't put your **plan or annual reports** in a binder. This will save you money and make it easier for us to scan the documents.
5. **If you wish to send pictures with your plan or annual report**, print them on plain paper, print multiples on each page, and date and label them so we know what you want us to see.
6. **Plans and annual reports** are due to the Appraisal District before May 1.
7. Every year during the **plan** it is a requirement to submit an **annual report**.
8. The Appraisal District is required to see all property at least once every 3 years, so properties will be inspected during the routine drive out at least once every 3 years.



# Tax Valuation for Wildlife Management FAQ

[https://tpwd.texas.gov/faq/huntwild/tax\\_valuation.phtml](https://tpwd.texas.gov/faq/huntwild/tax_valuation.phtml)

## **Is there a minimum acreage requirement? What if I own several adjacent tracts?**

Tracts of land that are adjacent and under the same ownership qualify as one tract of land. For properties that have been reduced in acreage since the previous tax year, there are minimum acreage requirements. Please check with your county appraisal district for those minimum acreages as they depend on the appraisal region in which the property is located.

## **Can landowners in wildlife management property association submit just one wildlife management plan?**

Landowners in a wildlife management property association can submit one wildlife management plan for the group, but every landowner is required to sign it. The same is true of the annual report - all landowners must sign it if only one report is submitted.

## **Does everyone in a wildlife management property association have to be doing three practices on their property or can one practice cover several landowners?**

These types of property owner associations qualify with lower acreages because landowners are legally obligated to do wildlife management. There will be two levels of management in the association: large-scale, neighborhood-wide practices (such as deer management) and smaller-scale, individual landowner practices (such as supplemental feeding of songbirds). Landowners need to be actively doing 3 practices on their own property while participating at some other level of intensity as determined by the neighborhood in the overall management.

## **Can I go back to the Ag Valuation if I no longer want to continue with my wildlife valuation?**

Since you are still in agriculture, all you will be doing is changing your agricultural practice from wildlife management back to something else. You will need to fill in a new 1-d-1 Open Space Appraisal Application (obtained from your appraisal office, not TPWD) and fill it in between January 1 and May 1 of any year.

## **If I have cows on my place, should I bother with the wildlife valuation?**

That is a personal decision since the tax rate will stay the same. One advantage is that the landowner may adjust the stocking rate and grazing rotation to achieve their individual goals rather than having to meet the minimum grazing intensity standards for the county. Properly managed grazing is often used to enhance wildlife habitat for a diversity of species.

## **Can I still have livestock if I use wildlife management to maintain my land's agricultural valuation?**

Yes. Well managed grazing is often beneficial to maintaining productive wildlife habitat. Livestock grazing can be a useful tool in managing food and cover for wildlife.

# Wildlife Management Property Associations

## Texas Administrative Code

[https://texreg.sos.state.tx.us/public/readtac\\$ext.ViewTAC?tac\\_view=5&ti=34&pt=1&ch=9&sch=G&r=Y](https://texreg.sos.state.tx.us/public/readtac$ext.ViewTAC?tac_view=5&ti=34&pt=1&ch=9&sch=G&r=Y)

- 9.2001 (7) Wildlife management property association--a group of landowners whose tracts of land:
- (A) are contiguous (the presence of public roads and bodies of water does not affect the contiguity of the tracts of land);
  - (B) are subject to the wildlife use requirements set forth in §9.2005 of this title (relating to Wildlife Use Requirement);
  - (C) are appraised as qualified open space land under Tax Code, Chapter 23, Subchapter D; and
  - (D) are subject to a written agreement that legally obligates the owner of each tract of land to perform the management practices and activities necessary for each tract of land to qualify under this subchapter for appraisal based on wildlife management use.

**Each tract of land must also independently** meet all the qualifications for agricultural appraisal based on wildlife management use, including the implementation on each tract of three or more specific wildlife management practices listed in Texas Tax Code §23.51(7)(A) (habitat control, erosion control, predator control, providing supplemental water, providing supplemental food, providing shelters, or conducting census counts), with the exception that the minimum acreage requirements, if applicable, are slightly lower for land in a wildlife management property association. See 34 TAC §9.2005(d).

A wildlife property association may file a single wildlife management plan provided the required information is included for every tract of land in the association and the plan is signed by all landowners or their agents. 34 TAC §9.2003(f).

A wildlife property association may also file a single annual report provided the required information is included for every tract of land in the association and the plan is signed by all landowners or their agents. 34 TAC §9.2003(g).

**Adopted by the Comanche Central Appraisal  
District Board of Directors April 21, 2022.**