

Tax Valuation for Wildlife Management FAQ

Understanding 1-d-1 Tax Valuation (video)

How do I apply for a wildlife management appraisal? What forms are required, and where do I get them?

To apply for property tax appraisal of open spaced lands as authorized by Section 1-d-1 of the Texas Constitution, including appraisal of agricultural lands, timber lands, or land used for wildlife management,, a landowner must request a 1-d-1 Open Space Appraisal Application from the County Appraisal District. Only properties that are currently being appraised as agricultural lands or timber lands may convert to appraisal based on wildlife management. Landowners wishing to apply for wildlife management appraisal must include with their application a wildlife management plan. An approved wildlife management plan form may be obtained on the TPWD website at: http://www.tpwd.state.tx.us/landwater/land/private/agricultural_land/. By law, all applications must be submitted to the appraisal district by May 1 of each year. TPWD has no role in deciding whether or not a property owner is approved, so no forms should be returned to TPWD.

How many years does it take to get an agricultural appraisal? Can I use wildlife management to qualify?

Land is qualified for agricultural appraisal based on a 7 year rotation cycle. This cycle applies only to the land, not the landowner. It does not start over with a new landowner. Out of every 7 years, the land may be deferred (i.e. rested, lie fallow, or "do nothing") for 2 years. In order to qualify for agriculture appraisal, the landowner must be doing an active agricultural practice for 5 years and then apply for the appraisal.

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. For all other properties, there is no minimum acreage requirement.

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.

May I write my own wildlife management plan or do I have to consult with TPWD and have them write a plan? Do I need to get TPWD approval on my plan?

The law does not require consultation with TPWD, nor does it require TPWD to approve your plan. As a landowner you are able to write your own wildlife management plan as long as it is completed on the TPWD wildlife management plan form. TPWD biologists are available to work with all landowners, but it is not required.

Can the appraisal districts require the use of their own forms for a wildlife management plan? What about requiring additional information such as maps and aerial photos?

No. The law allows the appraisal districts to accept plans on forms other than the TPWD form if they contain all the information required on the TPWD wildlife management form. Appraisal districts may require the use of the TPWD wildlife management plan form but they cannot require the use of any other form. The law allows the Chief Appraiser to request additional information if necessary to determine qualification, but if a landowner has properly filled in the 1-d-1 Open Space Appraisal Application, and the TPWD form for a wildlife management plan, no additional information should be required. This is also true of the Annual Report form. Appraisal Districts can request an annual report, and when they do it must be submitted on the TPWD annual report form which is available on the TPWD website at: http://www.tpwd.state.tx.us/landwater/land/private/agricultural_land/.

What happens after I turn in all my paperwork? Is there anything in particular that the county is looking for? How do I know if I was accepted?

This varies from county to county. In general, a landowner is accepted unless they hear

otherwise. The county will be primarily looking to see if the landowner meets the criteria. That is, that the land is already appraised for agricultural or timber use; the wildlife management plan states the landowner's goals and the native species that are being managed and identifies the specific wildlife management practices and activities to be implemented that are consistent with the Comprehensive Wildlife Management Planning Guidelines for the ecoregion in which the tract of land is located; and if the property has had a reduction in acreage since the previous tax year that the land meets minimum size requirements.

What happens if I'm rejected?

If you receive notification from your Appraisal District that your application has been denied, you should call and schedule a meeting with the appraiser to find out what the specific problem is and what needs to be done to correct it. You should take all your documentation and paperwork with you to the meeting. If you are not able to resolve the problem, then you have the opportunity to schedule a formal hearing in front of the Appraisal Review Board (ARB). Whether or not you employ legal counsel is a personal decision.

Does the county have to notify me before they come out and inspect my property?

Yes. Typically this is done via a "blanket" letter to all landowners stating only that properties will be inspected sometime during the year. As a landowner, you do have the right to refuse the county access, although this is not generally recommended. If you are concerned about the appraiser's presence on your property, the best course of action is to request that you be notified prior to their visit in order for you to be present. That is a reasonable request that most appraisal offices are happy to accommodate.

What is the appraiser going to be looking for when they come out to inspect my property and how often do they come out?

How often the appraiser comes out to inspect your property depends entirely upon the county. Typically, the appraiser is merely there to verify that the landowner is making a good faith effort to fulfill the wildlife management plan they submitted to the county with their application. As in all agricultural endeavors, success is not guaranteed or required. The law does not require landowners to be successful; it requires them to make the effort. It is always a good idea to have a record of expenses incurred, and photos of the various practices implemented in order to document this good faith effort.

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.

Can I plant and harvest pine trees and still be considered to be under a wildlife management Ag appraisal for tax purposes?

Yes. Management of timber resources is certainly compatible with wildlife management.

Can properties appraised as timber land convert to wildlife management appraisal?

Yes. With the passage of SB801 in the 81st Texas Legislative Session (2009) properties appraised as timber land were made eligible to convert to wildlife management appraisal.

What sort of tax savings is involved in converting to the wildlife management appraisal?

There is no tax advantage since being appraised for agriculture or timber is required before conversion to wildlife management is possible. The law is designed to be revenue neutral, meaning that whatever the tax rate was before (i.e. improved pasture, grazing, row crops, timber etc.) that is the rate that will stay with the land.

Is conducting a census a required practice for my wildlife management plan?

No. The rules clearly state that the landowner selects at least 3 of the 7 wildlife management practices - it is the landowner's choice of which practices to choose and which activities are implemented to achieve the goals identified in the wildlife management plan. The choice of wildlife management practices does not have to include conducting census. However, many landowners do choose to conduct census counts to gauge their management success, and TPWD biologists can instruct and mentor landowners in proper census techniques to develop data on population trends. But due to limited staff time, TPWD biologists are not available to conduct census counts for landowners on an annual basis.

What about non-game species or fish? Can I manage for them? What are the practices and intensity levels required?

Yes, landowners may manage for non-game wildlife such as songbirds, small mammals (rabbits, squirrels, etc.). Brush piles, supplemental shelter (birdhouses) supplemental feeding, supplemental water, predator control (cowbird trapping) for instance, are all very good practices that can make a significant difference particularly on smaller properties. Check the Guidelines for Qualification for Wildlife Management on the TPWD website for the discussions on beneficial practices and activities. Managing for fish does not qualify for wildlife management, but may qualify as aquaculture. Check with your county appraisal district office for the aquaculture requirements.