

ROCKWALL CENTRAL
APPRAISAL DISTRICT

WILDLIFE MANAGEMENT
SPECIAL VALUATION GUIDELINES



A SUPPLEMENT TO THE STATE OF TEXAS
GUIDELINES FOR QUALIFICATION OF AG LAND
IN WILDLIFE MANAGEMENT USE

These guidelines shall be considered the current qualification standards for 1-d-1 agricultural appraised properties with wildlife management as their agricultural use.

Approved by:

Rockwall CAD Ag Committee 10/30/2017

Rockwall CAD Board of Directors 12/20/2017

INTRODUCTION

In 1995, Texas voters approved Proposition 11, which amended Article VIII, section 1-d-1 of the Texas Constitution to permit agricultural appraisal for land used to manage wildlife. H.B. 1358 implemented the constitutional amendment by making wildlife management an agricultural use that qualifies the land for agricultural appraisal.¹

Per H.B. 3123, the Texas Parks and Wildlife Department has developed rules for the qualification of agricultural land in wildlife management use. These rules, along with The Texas Constitution, the Texas Tax Code, the regulations of the Texas Comptroller of Public Accounts (Comptroller), the Comptroller's *Manual for the Appraisal of Agricultural Land*, the Comptroller's *Guidelines for Qualification of Agricultural Land in Wildlife Management Use* and Texas Parks and Wildlife Department's (TPWD) publications including *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Regions* comprise the body of laws, legal standards and guidelines used to determine when land qualifies for valuation for property taxes based on wildlife management use. Rockwall Central Appraisal District uses these to establish the following qualifications.

Land on which the owner engages in wildlife management and that meets the other requirements for agricultural appraisal is qualified for agricultural appraisal and is technically in agricultural use². When an owner changes agricultural uses to wildlife management, the owner must notify the chief appraiser in writing before May 1 of the year in which the owner wants to qualify under wildlife management use. Likewise, an owner must notify the chief appraiser if land is switched from wildlife management use to another qualifying agricultural use³.

Rockwall County is within the Blackland Prairie ecological region as defined by the Texas Parks and Wildlife Department. All wildlife management practices and activities must conform to the standards set forth in the TPWD *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Regions* publication in addition to any TPWD publication more specifically targeted to individual species indigenous to the Blackland Prairie Ecological Region.

¹ *Guidelines for Qualification of Agricultural Land in Wildlife Management Use* – Susan Combs, Texas Comptroller of Public Accounts; October, 2007; pg.1.

² *Ibid*; pg.1.

³ *Ibid*; pg. 6.

QUALIFICATIONS

1. The land must be qualified for 1-d-1 agricultural appraisal at the time the owner changes use to wildlife management. The land must also have been qualified and appraised as agricultural land during the year before the year the owner changes to the wildlife management use. For example, an owner who wishes to qualify for wildlife management use in 2017 must be able to show the land is currently qualified for and appraised as 1-d-1 agricultural land in 2017 and was qualified for and appraised as 1-d-1 agricultural land in 2016.
2. The property owner must notify the Rockwall Central Appraisal District of the intent to change the agricultural use of the land to wildlife management by:
 - a. Filing a new 1-d-1 application complete with documentation before May 1st of the year in which the owner wants to qualify under wildlife use.
 - b. Filing a 5 year wildlife management plan including, but not limited to, TPWD form PWD 885-W7000 listing targeted species and including sufficient information for the District to determine the validity of the claim. An updated wildlife management plan including, but not limited to, form PWD 885-W7000 must be submitted every 5 years. See page 7 for more information about wildlife management plan requirements.
 - c. Filing a map of the property marking all areas of proposed wildlife management activity.
 - d. Filing a current census of the targeted species. See page 9 for more information about census requirements.
3. The land must be actively managed to generate a sustaining breeding, migrating, or wintering population of indigenous wild animals⁴.
 - An indigenous animal is a native animal that originated in or naturally migrates through an area and that is living naturally in that area, as opposed to an exotic animal or one that has been introduced to the area. (Contact the Texas Parks and Wildlife Department to determine if an animal species is considered indigenous.)
 - A sustaining breeding population is a group of indigenous wild animals that is large enough to live independently over several generations.
 - A migrating population of indigenous wild animals is a group of animals moving between seasonal ranges.
 - A wintering population of indigenous wild animals is a group of animals living on its winter range⁵.

⁴ *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Regions* – Texas Parks and Wildlife Department; Appendix B; pg. 66.

⁵ *Guidelines for Qualification of Agricultural Land in Wildlife Management Use* – Susan Combs, Texas Comptroller of Public Accounts; October, 2007; pg.3.

4. The indigenous wildlife population must be produced for human use.
 - The law requires an owner to propagate the wildlife population for human use. Human use may include food, medicine or recreation. Land will not qualify unless the owner propagates the population of wild animals for a human use⁶.

5. The landowner selects which 3 of the 7 wildlife management practices listed below to implement each year⁷. The landowner must perform at least one approved activity per practice annually in accordance with the needs identified in the current 5 year wildlife management plan on file and the requirements of the TPWD *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Region*. The seven wildlife management practices are:
 - Habitat Control or Management
 - Erosion Control
 - Predator Control
 - Providing Supplemental Water
 - Providing Supplemental Food
 - Providing Supplemental Shelter
 - Census

** Please note the difference between an activity and a practice. Wildlife management activities are methods of implementing wildlife management practices as described in the TPWD guidelines for each region. For example: Erosion Control is a practice. Establishing water diversion is an approved activity that supports the practice of Erosion Control.

Consult the *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Regions* published by the Texas Parks and Wildlife Department for detailed information on approved activities for each wildlife management practice.

Some wildlife management activities may require permits from federal, state or local governments. Property owners should contact the appropriate legal authorities for permit information if they have any questions or concerns about engaging in any of the practices listed above⁸.

⁶ *Guidelines for Qualification of Agricultural Land in Wildlife Management Use* – Susan Combs, Texas Comptroller of Public Accounts; October, 2007; pg.3.

⁷ *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Regions* – Texas Parks and Wildlife Department; Appendix B; pg. 66.

⁸ *Guidelines for Qualification of Agricultural Land in Wildlife Management Use* – Susan Combs, Texas Comptroller of Public Accounts; October, 2007; pg.7.

A prudent wildlife manager will choose practices based on deficiencies with the property that limit wildlife (defined as animals indigenous to the Blackland Prairie ecological region) or harm their habitats. Each of the activities should be practiced routinely or consistently as part of an overall habitat management plan. For example, scattering seed corn sporadically would not qualify as providing supplemental supplies of food under these guidelines, and occasionally placing barrels of water in a pasture would not meet the requirements for providing supplemental supplies of water⁹.

6. The law requires wildlife management to be the primary use of the land. Primary use is defined as:
- The property is actively managed according to a wildlife management plan.
 - Wildlife management practices and activities are given priority over other uses.
 - Secondary uses of the land do not significantly and demonstrably interfere with wildlife management practices and activities and are not detrimental to the wildlife being managed¹⁰.

For example, land devoted to wildlife management can be used as a residence for the owner, but the land will not qualify if residential use-and not wildlife management- is the land's primary use¹¹. An owner may use the land for purposes that are secondary to the primary wildlife use, if the secondary use is compatible with the primary use; e.g. a birdwatching business on wildlife management land.

Questions that assist in determining primary use:

- Is the owner implementing an active, written wildlife management plan demonstrating the land's primary use as wildlife?
- Do the owner's management practices emphasize managing the population to ensure its continued existence over another use of the land?
- Has the owner engaged in the wildlife management practices necessary to sustain and encourage the growth of the targeted species identified in the wildlife management plan?
- Are there improvements - appropriate fencing, for example, necessary to control or sustain the wildlife population¹² ?

7. The Texas Parks and Wildlife Department's *Comprehensive Wildlife Management Guidelines for the Post Oak Savannah and Blackland Prairie Regions* publication sets the degree of intensity standards for wildlife management practices and activities implemented in the Blackland Prairie ecological region¹³.

⁹ *Guidelines for Qualification of Agricultural Land in Wildlife Management Use* – Susan Combs, Texas Comptroller of Public Accounts; October, 2007; pg. 7.

¹⁰ *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Regions* – Texas Parks and Wildlife Department; Appendix B; pg. 66.

¹¹ *Guidelines for Qualification of Agricultural Land in Wildlife Management Use* – Susan Combs, Texas Comptroller of Public Accounts; October, 2007; pg. 4.

¹² *Ibid*; pg. 5.

¹³ *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Regions* – Texas Parks and Wildlife Department; Appendix B; pg. 66.

8. On December 1st, (if December 1st falls on a weekend, the following Monday) each property owner (or their designated agent) or wildlife management property association with current wildlife management valuation must submit an annual report including, but not limited to, TPWD form PWD 888-W7000. In addition to the report, the property owner (or designated agent) or wildlife management property association must submit a completed census count, copies of documentation to support the activities (receipts, photos, census logs, prescribed reports, etc.) performed during the year and a sketch/map of the property showing the location of each activity and census count. It is the responsibility of the property owner to meet all submission deadlines. **Rockwall CAD will not send reminder notices or grant grace periods for deadlines. Late submission or failure to submit the completed wildlife report or other required documentation will result in denial of wildlife valuation.** See pages 8 and 9 for more information about requirements for annual reports, census counts and documentation.

9. If the number of acres in the tract of land are fewer than the number of acres in the tract of land on January 1 of the preceding tax year, the tract of land is subject to the wildlife use requirement rules set forth by the TPWD. The wildlife use requirement the tract of land must meet to continue to qualify for agricultural appraisal based on wildlife management use is as follows:
 - a. The 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:
 $(X-1) \div X = \text{wildlife use requirement}^{14}$.
 - b. The wildlife use requirement for a standard wildlife property is 92%.
 - c. The wildlife use requirement for land located in a wildlife management property association is 90%.
 - d. The wildlife use requirement for land located in in an area designated by TPWD as habitat for endangered species, a threatened species, or a candidate species for listing as threatened or endangered is 90%.

10. 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 requirement¹⁵.

¹⁴ Texas Administrative Code Title 34, Part 1, Chapter 9, Subchapter G, Rule 9.2005(a).

¹⁵ Ibid; Rule 9.2005(b).

WILDLIFE MANAGEMENT PLAN

The property owner must submit a 5 year wildlife management plan that includes, but is not limited to, Texas Parks and Wildlife form PWD 885-W7000. An updated wildlife management plan, including form PWD 885-W7000, must be submitted every 5 years. Updated wildlife management plans are due before May 1st of the first tax year that they are required. For example, if the last year of a 5 year wildlife management plan expires at the end of tax year 2017, the updated wildlife management plan would be due before May 1st 2018. It is the responsibility of the property owner to meet all submission deadlines. **Rockwall CAD will not send reminder notices or grant grace periods for deadlines. Late submission or failure to submit the updated wildlife management plan will result in cancellation of wildlife valuation.**

A wildlife management plan should give information on the property's history and current use, establish landowner goals for the property, and provide a set of activities designed to integrate wildlife and habitat improvements. Consult the Texas Parks and Wildlife Department's (TPWD) *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Regions* for guidance in preparing a wildlife management plan. If specific insect pollinators are a targeted species, the TPWD publication *Management Recommendations for Native Insect Pollinators in Texas* should be referenced as well.

A wildlife management plan is required and must be provided to the appraisal district in which the tract of land is located.¹⁶ The contents of the wildlife management plan must include:

1. ownership information, property description and current use;
2. the landowner's goals and objectives for the land;
3. the specific indigenous wildlife species targeted for management; and
4. the specific management practices and activities to be implemented in support of the specific indigenous wildlife species targeted for management¹⁷.

If the tract of land provides habitat for a species that are federally listed or a candidate for listing as an endangered or threatened species under the Endangered Species Act, the wildlife management plan shall ensure that the specific wildlife management practices and activities do not harm the listed endangered, threatened, or candidate for listing as endangered or threatened species¹⁸.

A wildlife property association may prepare a single wildlife management plan, provided all required information is included for each tract of land in the wildlife management property association and the plan is signed by each landowner or an agent of the landowner designated in the manner required by Tax Code, 1.111 and 9.3044 of this title (relating to Appointment of Agents for Property Tax)¹⁹.

Landowners may formulate their own plans; however, it is strongly recommended that assistance or review from a qualified wildlife biologist be obtained.

¹⁶ Texas Administrative Code Title 34, Part 1, Chapter 9, Subchapter G, Rule 9.2003(b).

¹⁷ Ibid, Rule 9.2003(c).

¹⁸ Ibid, Rule 9.2003(e).

¹⁹ Ibid, Rule 9.2003(f).

WILDLIFE REPORT

To meet the requirements of the wildlife management tax valuation, a landowner must annually implement and complete at least one management ACTIVITY from at least three of the seven wildlife management PRACTICES²⁰. It is important for the landowner to be able to document the wildlife management activities that have taken place during the tax year²¹. The wildlife management practices must be in accordance with the current 5 year wildlife management plan on file and the TPWD *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Region*.

Each property with current wildlife management valuation must submit an annual report documenting the wildlife management activities performed during the year. A wildlife management property association may file a single report, if the report shows how the wildlife management plan was implemented on each tract of land in the wildlife management property association²². This report is due December 1st (if December 1st falls on a weekend, the following Monday) and must include, but is not limited to, TPWD form PWD 888-W7000. It is the responsibility of the property owner to meet all submission deadlines. **Rockwall CAD will not send reminder notices or grant grace periods for deadlines. Late submission or failure to submit the wildlife report or other required documentation will result in denial of wildlife valuation.**

The report shall be signed by the landowner or an agent of the landowner designated in the manner required by Tax Code, 1.111 and 9.3044 of this title. If a single report is filed by a wildlife management property association, the report shall be signed by each landowner or an agent for each landowner designated in the manner required by Tax Code, 1.111 and 9.3044 of this title²³.

Additional Required Information

In addition to the annual wildlife management report, the landowner (or designated agent) or wildlife management property association shall also provide:

- A completed census performed to the specifications of the TPWD *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Region*. See page 9 for information about census counts.
- A map of the property showing the location where wildlife management activities and census were performed.
- Documentation to support the information contained in the report.

The annual wildlife management report and all additional required information are due December 1st (if December 1st falls on a weekend, the following Monday). It is the responsibility of the property owner to meet all submission deadlines. **Rockwall CAD will not send reminder notices or grant grace periods for deadlines. Late submission or failure to submit the wildlife report or any other required documentation will result in denial of wildlife valuation.**

²⁰ *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Regions* – Texas Parks and Wildlife Department; Appendix A.

²¹ Ibid; Appendix A.

²² Texas Administrative Code Title 34, Part 1, Chapter 9, Subchapter G, Rule 9.2003(g).

²³ Ibid; Rule 9.2003(g).

CENSUS

Regular and properly conducted census counts are vital to measure the success of wildlife management practices. Periodic surveys and inventories should be conducted to determine relevant information about a wildlife population. Selection of specific survey techniques should be appropriate to the species of interest and at a level of intensity to achieve proper management of the resource in connection with a comprehensive wildlife management plan²⁴.

Each property with current wildlife management valuation must include annual documentation of census counts appropriate to the targeted indigenous wildlife species identified in the current 5 year wildlife management plan on file. The census counting procedures must be performed in accordance with the TPWD *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Regions*. Census counts are due December 1st (if December 1st falls on a weekend, the following Monday). It is the responsibility of the property owner to meet all submission deadlines. **Rockwall CAD will not send reminder notices or grant grace periods for deadlines. Late submission or failure to submit the census or other required documentation will result in denial of wildlife valuation.**

²⁴ *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Regions* – Texas Parks and Wildlife Department; Appendix A-Specific Habitat Management Practices, By Activity- Census.

SUMMARY

All wildlife must have food, cover and water to meet their daily requirements for survival. Therefore, wildlife habitat management is the manipulation of vegetation to provide these basic needs in a space where the targeted species can use them²⁵. When properly implemented, the wildlife management practices will, over time, transform the land from high intensity agriculture to the native grassland of the Blackland Prairie ecological region. This transformation is necessary to support the indigenous wildlife species found in the Blackland Prairie ecological region.

It is very important that land managers today understand basic ecological principles of plant succession; plant growth; food chains; and water, mineral, and soil nutritive cycles as they affect range, wildlife and grazing management. This not only produces high quality habitat and animals, but also can lead to more stable conditions during stress periods such as droughts and winter²⁶.

Wildlife and habitat management should be directed at maintaining a productive and healthy ecosystem. All management activities should be aimed at conserving and improving the quantity and quality of soils, water and vegetation²⁷.

²⁵ Wildlife Habitat Management-Texas Parks and Wildlife website;
https://tpwd.texas.gov/landwater/land/habitats/post_oak/habitat_management/

²⁶ *Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Regions* – Texas Parks and Wildlife Department; Habitat Control.

²⁷ *Ibid*; Appendix A.

Publications cited in this supplement may be found at the following websites:

Texas Parks and Wildlife Department Wildlife Management Plan - PWD 885-W7000:

https://tpwd.texas.gov/publications/pwdforms/media/pwd_885_w7000_open_space_agric_valuation_wildlife_mgmt_plan.pdf

Texas Parks and Wildlife Department Wildlife Management Annual Report – PWD 888-W7000:

https://tpwd.texas.gov/publications/pwdforms/media/pwd_888_w7000_wildlife_management_appraisal_report.pdf

Guidelines for Qualification of Agricultural Land in Wildlife Management Use – Susan Combs, Texas Comptroller of Public Accounts; October, 2007.

<https://comptroller.texas.gov/taxes/property-tax/docs/96-354.pdf>

Comprehensive Wildlife Management Planning Guidelines for the Post Oak Savannah and Blackland Prairie Ecological Regions – Texas Parks and Wildlife Department; April 2010.

https://tpwd.texas.gov/landwater/land/private/agricultural_land/pobl2010/

Management Recommendations for Native Insect Pollinators in Texas – Texas Parks and Wildlife Department; 2016.

https://tpwd.texas.gov/publications/pwdpubs/media/pwd_bk_w7000_1813.pdf

Wildlife Habitat Management- Texas Parks and Wildlife website;

https://tpwd.texas.gov/landwater/land/habitats/post_oak/habitat_management/

Agricultural Tax Appraisal Based on Wildlife Management: Legal Summary of Wildlife Management Use Appraisal – Texas Parks and Wildlife Department.

https://tpwd.texas.gov/landwater/land/private/agricultural_land/legal-summary.phtml

Texas Administrative Code – Texas Secretary of State.

<http://www.sos.texas.gov/tac/index.shtml>

For addition information, contact:

Rockwall Central Appraisal District
841 Justin Rd.
Rockwall, TX 75087
972-771-2034
info@rockwallcad.com

Or, visit the Agricultural Tax Appraisal Division of the Texas Parks and Wildlife Department at tpwd.texas.gov.