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Wildlife Management as an Agricultural Practice for Tax Valuation



Background

- 1995 Texas voters approve Proposition 11 (62-38 percent margin), which amended Article 8, Section 1-d-1 of the Texas Constitution to permit agricultural appraisal for open-space land devoted to wildlife management.
- 1995 Texas Legislature enacts H.B. 1358 amending the Texas Tax Code to allow wildlife management as an agricultural use for lands qualified for 1-d-1 agricultural appraisal.

Background

- 2001 Texas Legislature enacts H.B. 3123 amending the Texas Tax Code (§23.521) to require TPWD to develop and the Comptroller to adopt rules
- 2002 TPWD and Comptroller work together to adopt rules and related guidelines
- 2008 TPWD, Comptroller and partners amend rules for clarification



Legislative Intent

“to encourage the preservation of open space for wildlife management and conservation of the state's natural heritage in all areas of the state” – *TAC rule 9.2001*

Wildlife Management Tax Code §23.51

Defines “wildlife management” as follows:

“actively using land that at the time the wildlife management use began was appraised as qualified open-space land . . . in at least three of the following ways to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, including food, medicine or recreation”

Human Use Can Include the Following

Sitting on the porch in the evening and watching deer

Watching ducks land in the tank while you drinking morning coffee

Watch songbirds from the kitchen window

Taking the children and grandchildren hunting on the family ranch

Qualifications for Wildlife Management Use

- **General standards for qualification**
 - Property must be appraised as qualified open-spaced land
 - Property must be actively managed to sustain a breeding, migrating, or wintering population of indigenous wildlife
 - Wildlife management is for human use, including food and recreation
 - Owner implements 3 of the 7 eligible management practices through appropriate management activities every year

Wildlife Management Practices Tax Code §23.51

At least three of the following practices required:

- Habitat control
- Erosion control
- Predator control
- Providing supplemental supplies of water
- Providing supplemental supplies of food
- Providing shelters
- Making of census counts to determine population trends

Qualifications

- Degree of Intensity Standard
 - The TPWD *Comprehensive Wildlife Management Guidelines* set the degree of intensity standard for the wildlife management practices and activities according to the ecological region in which the property is located
- Landowner selects which 3 of 7 wildlife management practices to implement each year

Qualifications

- **Primary Use Standard**
 - Property actively managed according to WMP
 - Management practices and activities given priority over other uses of property
 - Secondary uses do not significantly and demonstrably interfere with wildlife management practices and activities are not detrimental to wildlife being managed

Wildlife Management Plan is Required

- **Must list owners, identify property, and identify the current use**
- **Must identify the owner's goals and objectives**
- **Must list the targeted species and the management practices and activities to be implemented that benefit target species**

Wildlife Management Planning

- Is a process
- Requires initial knowledge of your land and the species that use it
- Requires you to learn as you go and adapt

Example Goals

- Improve Habitats for Native Non-Game Species
- Restore/Reestablish Native Wildlife Habitats
- Protect Habitats for a Diversity of Wildlife Species
- Increase Existing Native Game Populations
- Increase Quality of Native Game Population

Unrealistic Goals

- **Deer management on 15-20 acres won't qualify** *(must be large enough to sustain a breeding population)*
- **Managing for one black-capped vireo pair on 1000 acres.** *(Intensity level too low)*
- **Managing for Houston Toads in the Trans-Pecos.** *(Habitat is not present)*
- **Managing for free-ranging axis deer** *(must be native species, not exotics)*

Analyze Your Limiting Factors

Quail populations are probably limited by lack of adequate nesting cover

Survival of ground nesting birds is probably limited by competition for food from fire ants

Overgrazing by livestock has decreased the quality of riparian (stream side) habitats

Management Practices & Activities

For each activity answer the following:

- What species are you targeting?
- How will your activities benefit that species?
- How will you implement your chosen activities (when and how often)?
- How much will be done or acreage affected (intensity)?
- Where on the property will the activity be conducted? (Show on Map)

Map of Property

- Aerial photo map, topographic map, soils map, vegetation map, survey map, hand-drawn or computer-drawn
 - Mark where activities are intended to be implemented
 - To assist appraiser in knowing when, where and what management practices are being conducted

Time Schedule

- Think in terms of months/seasons/years
- Many landowners choose a 5-year plan, but some activities count for 10 years after initiation, and others must be maintained annually

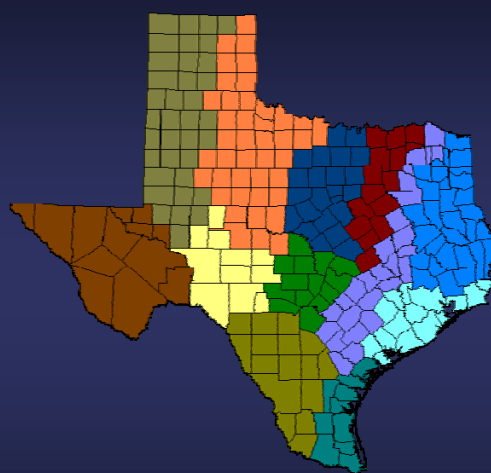
Wildlife Management Plans

- Chief appraiser may accept, but may not require, a WMP not completed on TPWD form
- An appraisal district may require an annual report
- A Wildlife Management Property Assoc. may file a single WMP or annual report
 - All members must implement and sign

Tax Code 23.521

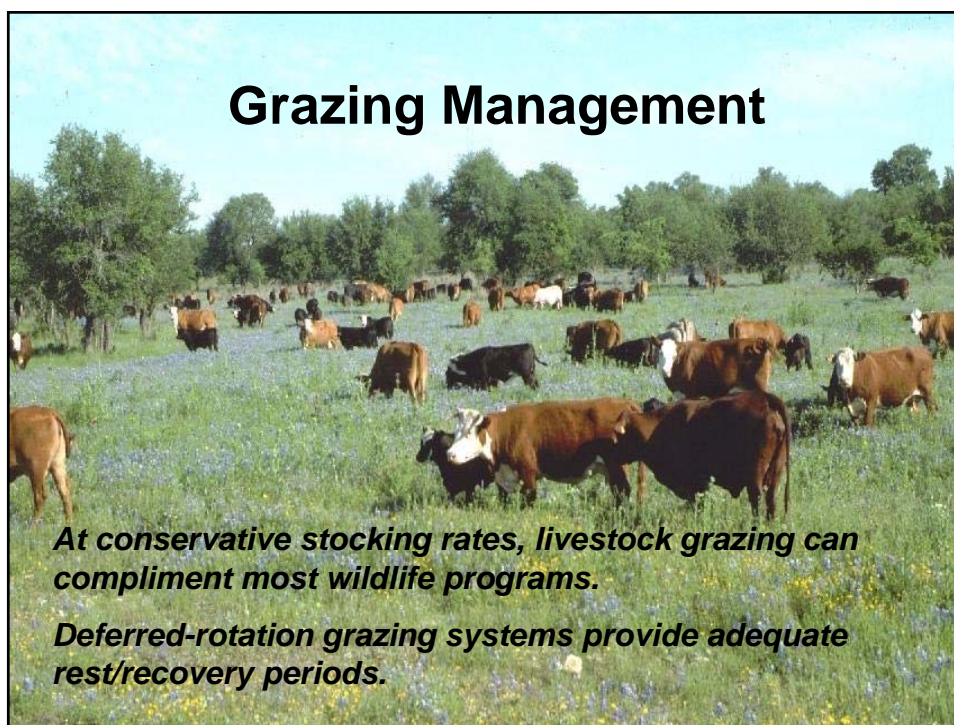
Standards may include:

- A requirement that a tract of land be a specified minimum size to qualify for wildlife management appraisal
- Wildlife use requirement (used to calculate minimum acreage) applies only to tracts that have been reduced in size from January 1 of the previous tax year (TAC 9.2005)



Ecological Regions for Tax Valuation

2008 Rule







Riparian Management

Healthy riparian areas perform key ecological functions that contribute to the health of the entire system.

Functions of a Healthy Riparian Zone

- Vegetation aids in bank stabilization
- Filtration of sediment/pollutants for improved water quality
- Slowing the velocity of floodwaters
- Improved groundwater recharge
- Key travel corridor for wildlife
- Important recreational resource



Wetland Enhancement

- Encourage early successional plant species around ponds
- Seep-spring cleanout to decrease excess siltation increase water flow
- Construction of water-control structures to impound water for migrating waterfowl
- Provide shallow-water areas
- Fence to limit livestock access



Habitat Protection for Species of Concern



- Identify and protect important habitats**
- Manage vegetation to benefit species**
- Control nest predators**
- Annual monitoring to document presence**

Erosion Control (for Wildlife)

- Pond Construction**
- Gully Shaping**
- Streamside, Pond, and Wetland Revegetation**
- Herbaceous Plant Establishment on Critical Areas (Erodible)**
- Dike/Levee Construction and/or Management**
- Establish Water Diversion**

Predator Control

Predator Control (mammals, snakes, etc.)

Imported Red Fire Ant Control

Control of Brown-headed Cowbirds

Grackle/Starling Control

- A natural process
- Controls excessive populations
- Essential in maintaining diverse wildlife population predator-prey imbalances
- Identify the predator species that could cause predation to the WMP target species
- Sound habitat management practices minimize predator impacts
- Consider duration and intensity

Predation – Identify the Problem

- Low reproduction of the target WMP species
- Game camera photos
- Destroyed or damaged wildlife food and water sources
- Increased competition at feeding sites

Direct Predation

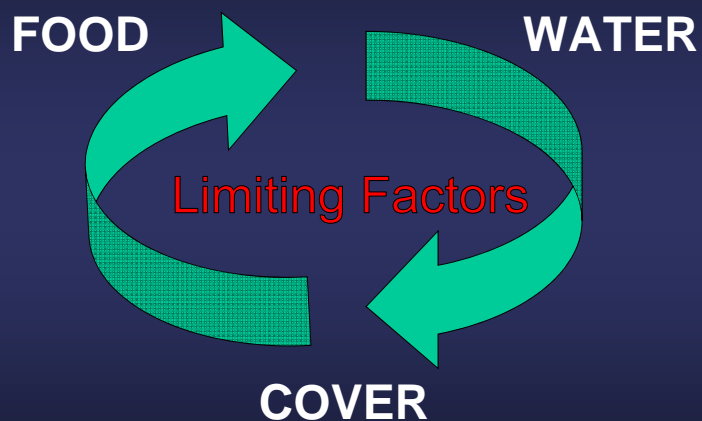
- Predators consuming any wildlife species
- Any age or state of health
- Most detrimental impact
- Loss of reproducing and young of target species



Mobile Cowbird Trap



Need Supplements?



Supplemental Water

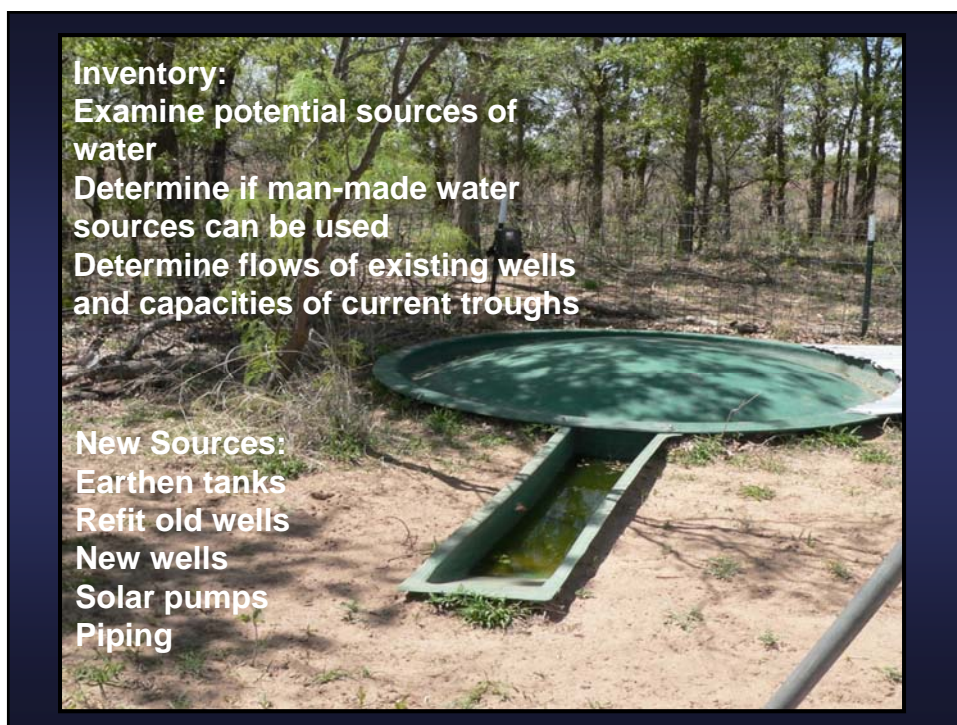
Marsh/Wetland Restoration or Development

Wells/Troughs/Windmill Overflow

Spring Development and /or Enhancement

Wildlife Water Guzzlers





Water Site Modification

- Modification for target species in WMP
- Overflow
- Ramping
- Minimizes wildlife drowning



Providing Supplemental Food

Managing the habitat to increase the quantity and quality of “naturally produced” foods should be the primary objective.

Providing “artificial” supplemental food (feeders, food plots) is not a substitute for good habitat management. Artificial feeding should only be a part of a comprehensive habitat management plan.



Increase quantity and quality of naturally produced food:

- Soil disturbance (shallow disking)
 - Typically done in late winter
 - Encourages “early successional stage” plants (weeds)
 - Increases bare ground feeding habitat for selected species



Managing Tame Pastures, Old Fields, and Croplands

- Overseed pastures and rangelands with legumes and small grains (cool season and warm season)
- “Conservation Tillage” of Cropland (No Till/Minimum Till)
 - leave waste grain and stubble on the soil surface
- Conversion of non-native pastures to native plants



Artificial Foods

- Artificial food should not be provided to the extent that it will increase the numbers of animals to a level higher than the native habitat can adequately support.
- Artificial food should not contradict other management objectives; e.g. providing nutrition to predators (hogs, raccoons) that makes them healthier and more reproductively successful.



Artificial Foods - Feeders

Dispense supplemental food from artificial devices to meet the dietary requirements of selected wildlife species during critical periods of the year.

Attractants for hunting (baiting with corn) do not qualify as supplemental food. Selective harvest to help control excessive numbers of deer and/or exotic herbivores (Habitat Control) and/or feral hogs (Predator Control).



Supplemental Shelter

Nest Boxes and Bat Boxes

Brush Piles and Slash Retention

Fence Line Management

Half-cutting Trees and Shrubs

Woody Plant/Shrub Establishment

Natural Cavity/Snag Development



Brush Piles/Slash Retention



Fence line Management



Half-Cutting Trees and Shrubs



Natural Cavity/Snag Maintenance or Development



Census Counts

Used to Monitor Success

- Did you meet your **OBJECTIVES?**
- Did you accomplish your **GOALS?**
- Do you need to **ADJUST YOUR PLAN?**

Examples:

- Annual Population Estimates.
- Harvest Records.
- Browse Utilization Surveys.
- Habitat Composition surveys.

Spotlight Survey



Same route run 3 times



Helicopter



Accepted methodology and trained observer



Browse Surveys

Use repeatable method



Spanish oak



Flameleaf Sumac



Elm

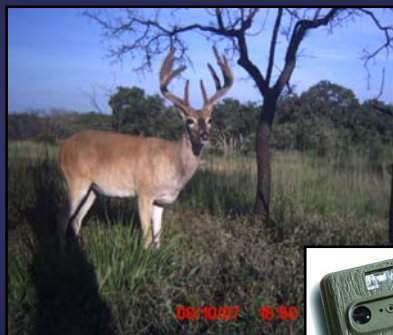


Netleaf Hackberry

Game Cameras

Method

I.D. individual bucks
Gather observation data



SPARROWS OF OPEN FIELDS

typical adults 3/15/08

"Belding's" form

Savannah Sparrow 5 1/2"

3/15/08

11/05 10/08

3/15/08

Vesper Sparrow 6 1/4"

12/07

Henslow's Sparrow

Records by year and season kept over a period of years – reflect habitat changes and species use over time

Daylight Deer Herd/Wildlife Composition Counts

Nest Box Surveys

How to Switch to Wildlife Use

- Consult with biologist for ideas and assistance
- Submit wildlife management plan on TPWD form to your Tax Appraisal Office between January 1 and April 30
- Forms, guidelines and references on TPWD web site at www.tpwd.texas.gov/taxvaluation



1-D-1 Open Space Agricultural Valuation Wildlife Management Plan for the Year(s)

Submit this plan to your County Chief Appraiser, not to Texas Parks and Wildlife Department

Part I. Owner Information

Account Number: _____

Owner's Name: _____
 Current mailing address: _____
 City, town, post office, state and zip code: _____
 Phone number: _____
 Tract Name: _____ Majority County: _____
 Additional Counties (if any): _____

Part II. Property Description

Legal Description of Property: _____
 Location of Property (distance and direction from nearest town; specify highway/road numbers): _____
 Is Acreage under high fence: ☐ Yes ☐ No ☐ Partial: (Describe) _____
 Total Acreage: _____ Ecoregion: _____
 (refer to Comprehensive Wildlife Management Planning Guidelines)
 Habitat Types and Amounts of Acres:
☐ Cropland ☐ Bottomland/Riparian ☐ wetlands
☐ Non-native Pasture ☐ Pasture/Grassland ☐ timberlands
☐ Native Range/Brush ☐ Other (describe) _____

III. Species targeted for management. (List all that apply. Attach additional page(s) if needed)

☐ Deer ☐ turkey ☐ quail ☐ songbirds ☐ waterfowl ☐ doves ☐ bats
☐ Neotropical songbirds (List) _____
☐ Reptiles (list) _____ ☐ Amphibians (list) _____
☐ Small mammals (list) _____ ☐ Insects (list) _____
☐ Identified species of concern (List) _____
☐ Other (List) _____

PWD 885-W7000 (07/06)

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Tips for Landowners

- Do your homework – read, surf the web, talk to natural resource professionals
- Keep good records and receipts of expenses – keep a log book with dates and accomplishments
- Make sure your surveys and practices are well documented and organized, show it on a map
- Take before and after photos of your work and the wildlife it benefits
- Use the appropriate forms provided on the TPWD web site
- Be familiar with the Texas Administrative Code and Statute (on the TPWD web site)

Other Things to Consider

- **Keep up with annual practices**
- **Update written plan yearly**
 - Revise as needed
- **Turn in Annual Report Form if required by your county**
 - Revised written plan
 - Map
 - Updated photos
- **Keep copies**

Good Faith Effort

The law does not require you to be successful - either in traditional agriculture or in wildlife management

It only requires that you meet the criteria for each practice and demonstrate that you made a good faith effort

Importance of Maintaining this Option for Landowners

- **The ag, timber and wildlife valuations help conserve agricultural lands and wildlife habitat**
- **These valuations apply only to the land – homes/structures taxed at market value**
- **Open space lands provide environmental public benefits such as clean water, wildlife habitat and recreation**
- **Even with these valuations, Texas is losing ag land at the rate of 235 sq. miles per year**
- **Taxing ag lands at market value would likely force widespread land sales, decrease rural land values, and increase habitat loss and fragmentation**

