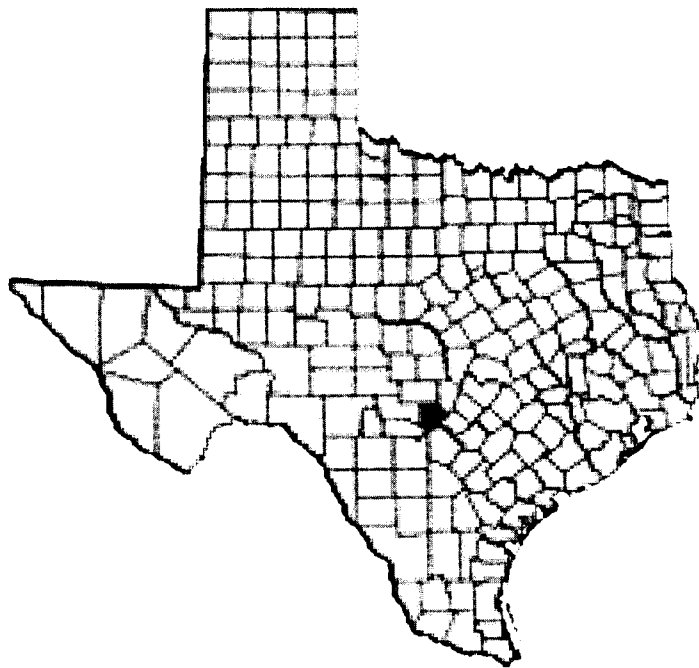


**KENDALL APPRAISAL DISTRICT
GUIDELINES FOR WILDLIFE MANAGEMENT**



CRITERIA FOR 1-D-1W (WILDLIFE MANAGEMENT USE)

APPRAISAL VALUATION

WILDLIFE MANAGEMENT USE REQUIREMENTS

In 1995 Texas voters approved a proposition to allow landowners to use wildlife management as an agricultural use to receive agricultural valuation. The Comptroller of Public Accounts and the Texas Parks and Wildlife Department issued guidelines as required by law. House Bill 3123, effective January 1, 2002, required that Texas Parks and Wildlife Department develop rules, and that the Comptroller of Public Accounts adopt those rules.

On December 11, 2008 Texas Administrative Code Rule 9.4003 was repealed and Rule 9.2001, 9.2002, 9.2003, 9.2004, and 9.2005 was adopted. These rules clarified the original intent of Texas Property Tax Code §23.51 (1) and (7), and §23.251. Texas Administrative Code 9.2001 defines the purpose of wildlife management as follows:

1. to encourage the preservation of open space for wildlife management and conservation of the state's natural heritage in all areas of the state;
2. to create definitive standards for tax appraisers to follow in determining the qualification of property for appraisal on the basis of wildlife management use;
3. to create a mechanism in addition to the traditional agricultural use to allow ranchers, farmers, and land managers to conserve open space;
4. to affirm local control of property taxation;
5. to preserve revenue neutrality for all concerned parties; and
6. to allow each property currently qualified in wildlife management use to continue being appraised as open space land.

Kendall Appraisal District has compiled criteria for agricultural appraisal valuation through wildlife management 1-d-1w appraisal valuation (hereafter referred to as wildlife management use) from state agency guidelines.

Several initial criteria must be met before a landowner can receive wildlife management use. The first requirement is that the land be qualified for agricultural appraisal under Chapter 23, Subchapter D, of the Texas Property Tax Code at the time the owner changes use to wildlife management. Qualified agricultural land is defined in section 23.51 (1) of the tax code as : "Land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use or to production of timber or forest products for five of the proceeding seven years."

Requirements to qualify for wildlife management use are set forth in Texas Administrative Code Title 34, Part 1, Chapter 9, Subchapter G, Rule §9.2004. They are as follows:

(b) A tract of land qualifies for agricultural appraisal based on wildlife management use if:

(1) the tract of land is appraised as qualified open space land under Tax Code, Chapter 23, Subchapter D;

(2) the landowner's primary use of the tract of land is wildlife management;

(3) the tract of land is actively being managed to sustain a breeding, migrating, or wintering population of indigenous wildlife through implementation of a wildlife management plan that meets the requirements of §9.2003 of this title (relating to Wildlife Management Plan);

(4) in each tax year for which the owner seeks to qualify the tract of land for agricultural appraisal based on wildlife management use, the landowner has selected at least three wildlife management practices and, using wildlife management activities, has implemented each of the selected practices to the degree of intensity that is consistent with the Guidelines for Qualification of Agricultural Land in Wildlife Management Use and the Comprehensive Wildlife Management Planning Guidelines for the ecoregion in which the tract of land is located and for the specific indigenous wildlife species targeted for management;

(5) the landowner manages indigenous wildlife for human use; and

(6) the tract of land meets the specified wildlife use requirements set forth in §9.2005 of this title, if applicable.

In addition the land must be annually managed in at least three of the following as outlined in T.A.C. Title 34, Rule §9.2001:

(4) Wildlife management practices--the management categories listed in Tax Code, §23.51(7)(A)(i) - (vii), habitat control, erosion control, predator control, providing supplemental supplies of water, providing supplemental supplies of food, providing shelters, and making of census counts to determine population.

These practices are further discussed and in Guidelines for Qualification of Agricultural Land in Wildlife Management Use a publication of the Comptroller of Public Accounts. You may find this publication at the following web address:
<http://www.window.state.tx.us/taxinfo/proptax/agrland/>

To further qualify a tract of land must also meet minimum acreage requirements as outlined in T.A.C. Title 34, Rule §9.2005:

(c) If the number of acres in the tract of land is fewer than the number of acres in the tract of land on January 1 of the preceding tax year, the wildlife use requirement the tract of land must meet to qualify for agricultural appraisal based on wildlife management use shall be selected by the chief appraiser, with the advice and consent of the Appraisal District Board of Directors, from the wildlife use requirement ranges specified for the wildlife use appraisal region in which the tract of land is located as follows:

(5) Edwards Plateau (Eastern) Region--at least 93% but not more than 95%

Kendall County has adopted the 95% (20 acre minimum)

(d) The wildlife management use requirement that applies to a tract of land located in a wildlife management property association shall be selected by the chief appraiser, with the advice and consent of the Appraisal District Board of Directors, for the wildlife use appraisal region in which the tract of land is located as follows:

(5) Edwards Plateau (Eastern) Region--at least 91% but not more than 92%.

Kendall County has adopted the 92% (12.5 acre minimum)

(e) If the tract of land is located 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 selected by the chief appraiser, with the advice and consent of the Appraisal District Board of Directors, from the wildlife use requirement ranges specified for the wildlife use appraisal region in which the tract of land is located as follows:

(5) Edwards Plateau (Eastern) Region--at least 91% but not more than 92%.

Kendall County has adopted the 92% (12.5 acre minimum)

If an owner wishes to manage for a species and does not have sufficient land to do so, then the owner may enter into a association agreement with his neighbor(s), granted that they meet the guidelines as set forth in Rule §9.2001 of the T.A.C. They are as follows:

(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.

APPLICATION PROCESS

A wildlife management plan must be submitted to the Kendall Appraisal District by April 30th on the form provided by the Texas Parks and Wildlife per T.A.C. Rule §9.2003 as follows:

(a) A wildlife management plan shall be completed on the form prescribed by Texas Parks and Wildlife Department (TPWD) for each tract of land for which qualification for agricultural appraisal is sought based on wildlife management use. A copy of this wildlife management plan form may be obtained by contacting Texas Parks and Wildlife Department, 4200 Smith School Road, Austin, Texas 78744-3291 or online through www.tpwd.state.tx.us. A chief appraiser may accept, but may not require, a wildlife management plan that is not on the form prescribed by TPWD if the wildlife management plan contains all of the information required by this section.

(b) The wildlife management plan shall be provided to the appraisal district in which the tract of land is located.

(c) The wildlife management plan must include:

- (1) ownership information, property description and current use;
- (2) the landowner's goals and objectives for the tract of 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 management.

For Wildlife Management Associations:

(f) 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).

Once the plan is received by the district it will be reviewed. The application is then approved or denied. In the event of a denial, a property owner will receive in writing that a property has been denied application and the reason for the denial; this will be sent via certified mail to the owner of record or their designee.

A good management plan includes past and present land use practices, states the landowner's goals of management for the property, and describes specific activities and practices, which should benefit the targeted species and its/their habitat. The choice of management activities must be made within the context of the land's current physical and biological condition. We encourage owners to seek advice or assistance from the Texas Parks and Wildlife Biologist local to the area (do this early in the year, the closer the deadline the less time they will have).

(Rev 2017)

USEFUL WEBLINKS:

<http://www.kendallad.org/forms.htm> -- this address takes you to various special valuation forms and exemption forms that are available

www.tpwd.state.tx.us – Texas Parks and Wildlife

<http://www.window.state.tx.us/taxinfo/proptax/> -- Texas Comptrollers website