

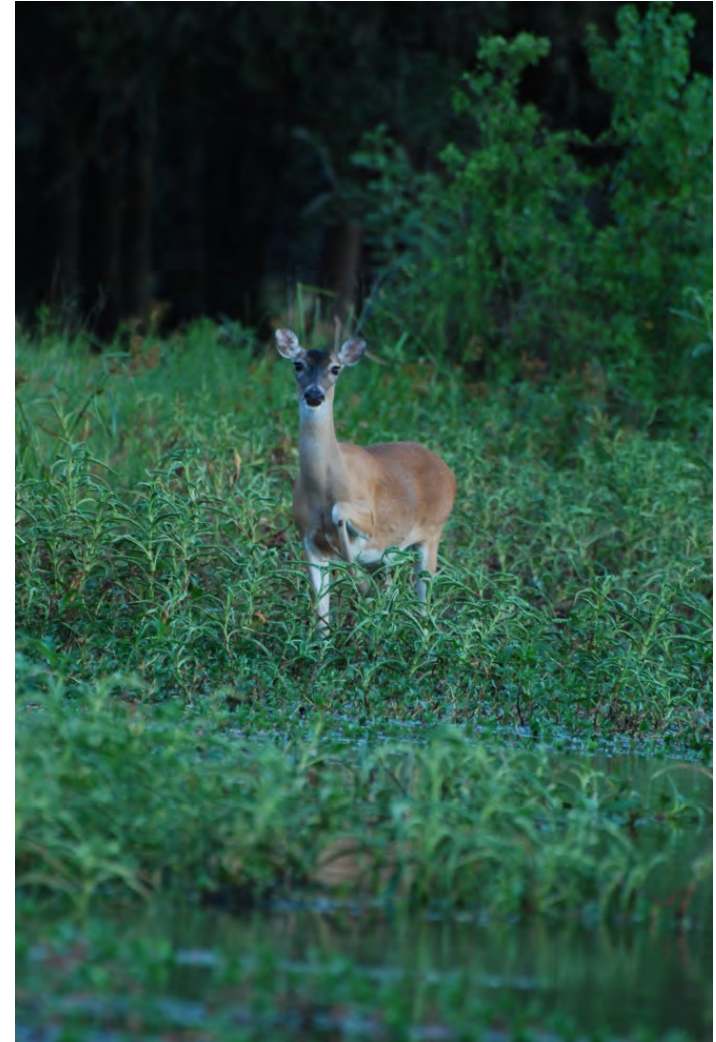


# **Introduction to Wildlife Management Property Tax Valuation**

Shane Kiefer, CWB®  
Director of Ecological Services

# What are your property management goals?

- Recreational enjoyment?
- Financial return?
- Conserve Native Habitat?
- Hunting?
- Produce a commodity?
- Preserve a lifestyle?
- Leave a legacy for your family?



# What are the options for 1-D-1 Open Space?

- Agricultural Production
- Wildlife Management
- Timber Production
- Ecolab



# Property Tax Comparison

100 acre property in Comal County

- Market Value Taxes - **\$12,764**
- Ag Value Taxes: - **\$119**
- **\$12,645** annual tax savings!

\*Actual Comal County property

# Cost of Services for Open-Space Lands

## American Farmland Trust Texas Cost of Community Services

- Commercial – 25¢ per \$1 of tax revenue
- Working/Open-space – 26¢ per \$1
- Residential – **\$1.17** per \$1

“Cows don't go to school, songbirds don't call 9-1-1, and crops don't require the 'jaws of life' or Medivac helicopters after Saturday night smashups on the freeway” – David K. Langford



# Texas Constitution

## Article 8, Section 1-d-1

### Sec. 1-d-1. TAXATION OF CERTAIN OPEN-SPACE LAND

- (a) To promote the preservation of **open-space** land, the legislature **SHALL** provide by general law for taxation of **open-space** land devoted to **farm, ranch, or wildlife management** purposes on the basis of its productive capacity and may provide by general law for taxation of **open-space** land devoted to timber production on the basis of its productive capacity.

# Minimum Requirements

## Must perform 3 of 7 practices:

Habitat Control  
Erosion Control  
Predator Control  
Supplemental Food  
Supplemental Water  
Supplemental Shelter  
Census



# Wildlife Management Practices

## Habitat Control

- Grazing Management
- Prescribed Burning
- Reseeding native grasses
- Brush Management
  - 10% of area
- Riparian Management
  - 10 year activity
- Wetland Enhancement
  - 10 year activity
- Population Control
  - Ex: Harvesting Deer





# Wildlife Management Practices

## Erosion Control

- Pond Construction / Major Repair
- Streamside, Pond, Wetland, Re-vegetation
- Establish Water Diversion

\*\*10 year activities



# Wildlife Management Practices

## Predator Control

- Predator Management
  - Feral animals
    - Hogs, cats, etc.
  - Native predators
    - Skunks, raccoons
- Imported Red Fire Ant Control
- Control of Cowbirds





# Wildlife Management Practices

## Supplemental Water

- Wildlife Water Tables
  - Rainfall harvest
- Wells, troughs, windmill overflow
- Spring development & enhancement

**\*\*10 year activities**



# Wildlife Management Practices

## Supplemental Food

- Range Enhancement
  - Reseeding
- Food Plots
  - In certain areas
- Feeders & Mineral Supplementation
- Transition Management of improved pastures
  - Strip mowing





# Wildlife Management Practices

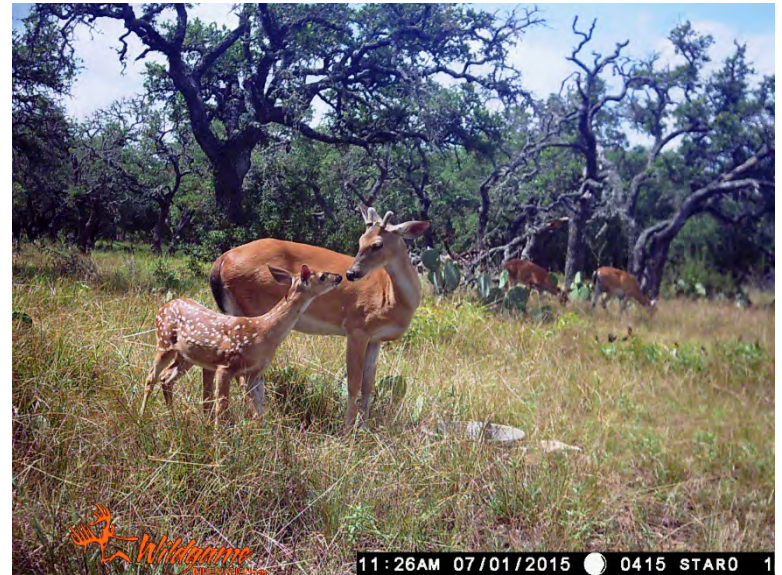
## Supplemental Shelter

- Nest Boxes, Bat Boxes
- Brush Piles & Slash Retention
- Hay Meadow, Pasture, Management
- Half-cutting Trees / Shrubs
- Woody Plant / Shrub Establishment



# Wildlife Management Practices Census

- Deer Survey Techniques
- Harvest Data Collection
- Browse Utilization Surveys
- Census & Monitoring of Non-game Wildlife
- Songbird Counts



# Application Process

- Filing Period January 1 – April 30
  - Same as for traditional 1-d-1 application
  - May file late with Chief Appraiser's consent
  - May file until rolls are approved with 10% penalty
- Written Wildlife Management Plan
  - TPWD form or other plan that provides necessary information
- Required County Forms
  - Standard open-space application
  - Some counties have special applications as well
- Documentation of active management
- Documentation of previous activities



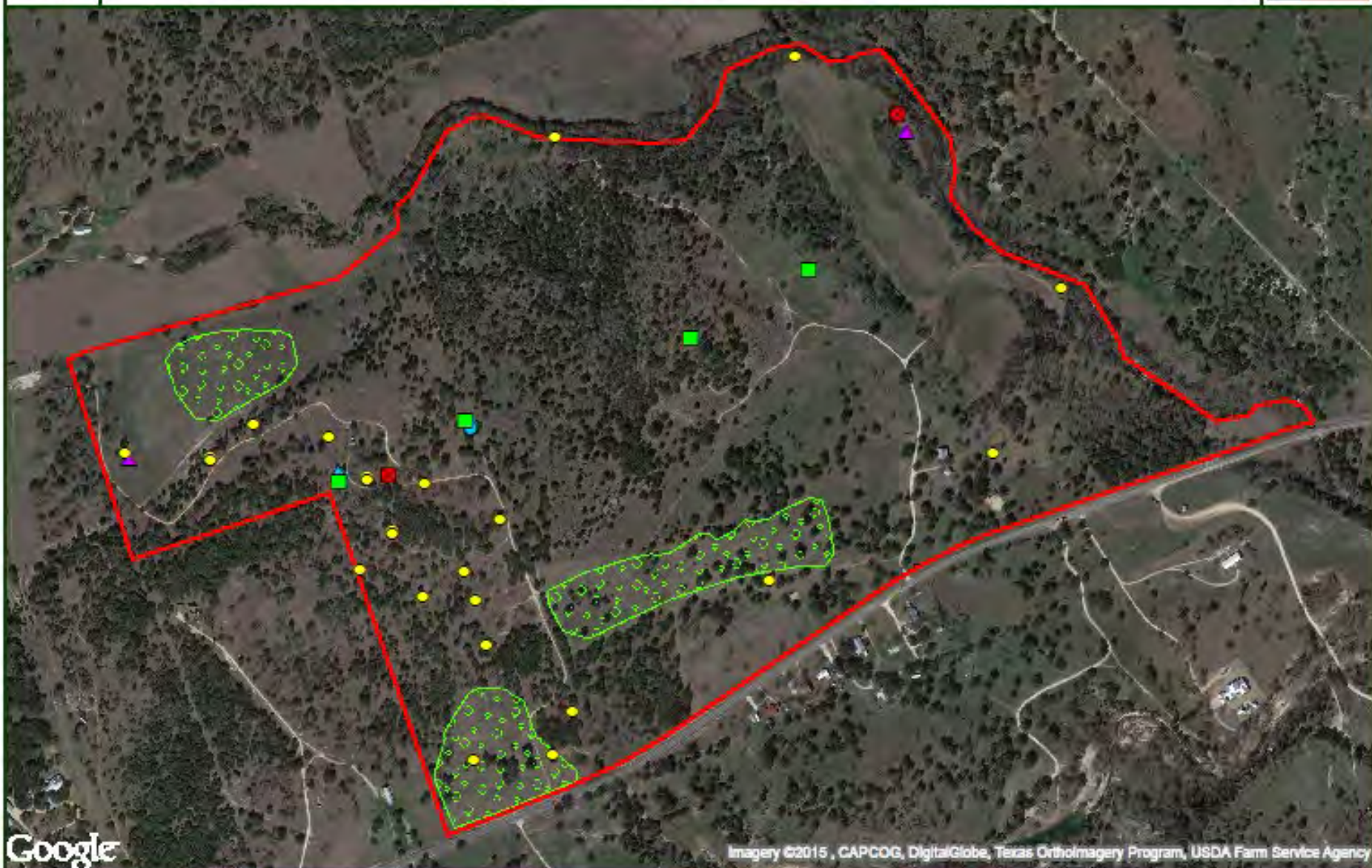
# Reporting of Activities

- Annual Reporting or Spot Checks by CAD
  - May require annual report from landowner
- Copies of Expenses for WM Activities
  - Receipts, work orders, etc.
- Log of Management Activities
  - Date, type of activity, location
- Photos of Improved Areas or Activities
  - Before and after photos
- Maps
- Census Data





# Anywhere Ranch 2015 Wildlife Management Activities



Google

Imagery ©2015, CAPCOG, DigitalGlobe, Texas OrthoImagery Program, USDA Farm Service Agency



Property Boundary



Nest Box



Protein Feeder



Hog Trap



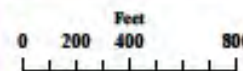
Chemical Brush Management



Platform Feeder



Trough



# Frequently Asked Questions

- Is Wildlife Management Valuation an *additional* property tax break?
- Can part of my land be in Ag & part in WM?
- Can I move back to Ag once I'm in WMV?
- Can I still keep *some* livestock?
- Is fencing required?

# Family of Companies

BRAUN & GRESHAM  
ATTORNEYS AT LAW



**Plateau**  
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# Thank you!

Plateau Land & Wildlife Management  
Less work, more enjoyment.

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