

# Wildlife Tax Valuation FAQs

## **How do I apply for a wildlife tax valuation in Texas? 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 tax valuation, a landowner must file a 1-d-1 Open Space Appraisal Application and a detailed [1-D-1 wildlife management plan](#) with 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.

## **How many years does it take to get an agricultural appraisal? Can I use wildlife management and wildlife tax valuation 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 for wildlife management? What if I own several adjacent tracts? Can they be combined?**

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 contact us for those minimum acreages as they depend on the appraisal region in which the property is located. For all other properties with an ag tax valuation, there is no minimum acreage requirement.

## **May I write my own 1-D-1 wildlife management plan or do I have to hire someone?**

The law does not require consultation with anyone. As a landowner you are able to write your own wildlife management plan as long as it is completed on the state wildlife management plan form. However, most landowners are not biologist, are not familiar

with accepted wildlife management practices for the area, and are not versed with the wildlife tax valuation guidelines.

**Can the appraisal districts require the use of their own forms for a 1-d-1 wildlife management plan? What about requiring additional information such as maps and aerial photos?**

No. The law allows the appraisal districts to accept 1-D-1 wildlife management plans on forms other than the state form if they contain all the information required on the state wildlife management form. Appraisal districts may require the use of the state 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 state 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 state annual report form.

**What happens after I turn in all my wildlife tax valuation 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 for [wildlife tax valuation](#). 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 guidelines; 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 for wildlife management use?**

If you receive notification from your county appraisal district that your application has been denied, contact the appraiser to find out what the specific problem is, then contact us. The appraiser may instruct you on what needs to be done to correct it. In only a few instances, we have had our clients wrongfully denied. However, those limited instances were all favorably resolved. 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). Since we go through the vetting process when you initially contact us, we know that the

property will qualify and develop a management plan that meets or exceeds all state requirements.

### **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 for wildlife management 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 an ag valuation if I no longer want to continue with my wildlife tax valuation?**

Since you are still in agriculture, all you will be doing is changing your agricultural practice from [wildlife tax valuation](#) back to something else. You will need to fill in a new 1-d-1 Open Space Appraisal Application and file it in between January 1 and April 1 of the year you switch back.

### **Should I bother with the wildlife tax valuation if I have cows on my land?**

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 wildlife species.

**Can I still have livestock with a wildlife tax valuation?**

Yes. Well managed livestock grazing is often beneficial to maintaining productive wildlife habitat. Livestock grazing can be a useful tool in managing food and cover for wildlife. The level of grazing can not be detrimental to wildlife habitat.

**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. Wildlife management must be the primary use, but other uses allowed.

**Can properties appraised as timber land convert to wildlife management valuation?**

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 tax valuation?**

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 1-D-1 wildlife management plan?**

No. A 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.

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

Yes, landowners may manage for non-game wildlife such as songbirds, and small mammals such as rabbit, squirrels and more. Landowners can also manage for native insects such as butterflies, moths and native bees (honeybees are not native). 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. 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.

**Can landowners in wildlife management property association submit just one 1-D-1 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.