

# WILDLIFE MANAGEMENT PROPERTY TAX RULES

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## History

- Prior to 1966 – Property taxes on farm and ranch land in Texas were assessed at market value.

## Market Valuation

- Prior to 1966 – Property taxes on farm and ranch land in Texas were assessed at market value.

## Productive Valuation Begins

- 1966 – Tex. Const. Art. VIII § 1-d – Assessment of Lands Designated for Agricultural Use.
  - Voter approved.
  - Requires property taxes on agricultural land be assessed at productive value not market value.
  - Significantly reduced property taxes on qualifying lands.
  - Only applied to lands owned by individuals whose primary income and occupation is based in agriculture.
  - Does not apply to lands owned by corporations.

## Productive Valuation Expanded

- 1978 – Tex. Const. Art. VIII § 1-d-1 – Taxation of Certain Open Spaced Land.

- Voter approved.
- Preservation of open-spaced land is the stated purpose.
- Expanded the properties eligible for taxation based on productive value to include timber lands.
- No occupation or income requirements.
- Lands owned by corporations eligible.
- 1979 - Tex. Const. Art. VIII § 1-d-1 implemented through enactment of the Texas Property Tax Code.

## **Wildlife Management Begins**

- 1995 – Amendment of Tex. Const. Art. VIII § 1-d-1 – Taxation of Certain Open Spaced Land.
  - Voter approved.
  - Lands devoted to wildlife management eligible for taxation based on productive valuation.
- 1996 – Amendment of Tex. Const. Art. VIII § 1-d-1 implemented through legislative change to the Texas Tax Code.

## **Standards for Wildlife Management**

- 2001 – Texas Legislature amended the Tax Code to require TPWD to develop and the Comptroller to adopt standards for qualification of land devoted to wildlife management.
  - Tex. Tax Code § 23.521(a).
- 2002 – TPWD and Comptroller worked together to adopt standards and related guidelines.
  - 34 Tex. Admin. Code § 9.4003.
  - Guidelines for Qualification of Agricultural Land in Wildlife Management Use.

# **PROPOSED NEW RULES**

## **Summary of Changes**

- The existing single rule has been divided into five separate rules.

- New definitions have been added and some existing definitions have been clarified.
- Appraisal regions have been reorganized to more closely tract defined ecological regions.
- A degree of intensity standard is added.
- A primary use standard is added.
- An annual report is expressly authorized.
- The trigger for minimum acreage requirements has been changed.
- Wildlife Management Property Owners Associations can file a single plan and annual report, signed by all members.

#### § 9.2001 Purpose and Definitions

- Purpose and Definition sections are combined.
- Publications referred to in the rules are defined.
  - Comptroller's *Manual for the Appraisal of Agricultural Land*.
  - Comptroller's *Guidelines for Qualification of Agricultural Lands in Wildlife Management*.
  - TPWD's series, *Comprehensive Wildlife Management Planning Guidelines*.

## New Definitions

- Wildlife Management Practices.
  - The management categories listed in Tax Code § 23.51(7)(A).
- Wildlife Management Activities.
  - The methods of implementation of wildlife management practices described in the TPWD guidelines.

## Revised Definitions

- Tract of Land.
  - Changed to clarify that a tract of land will be considered contiguous even though it is bisected by a public road or body of water.
- Wildlife Management Property Association.
  - Clarification regarding contiguous requirements made.
  - Modified to refer to new multiple rule structure.

## Revised Definitions

- Breeding Population.
  - Name of term changed from Sustained Breeding Population.
  - Definition is the same.
  - Change made to be consistent with Tax Code and terms Migrating Populations and Wintering Populations.

- Term “sustain” now refers to all eligible populations of wildlife in § 9.2004 – Qualification of Agricultural Appraisal Based on Wildlife Management Use.

## **Revised Definitions**

- Wildlife Use Requirement.
  - Name of term changed from Wildlife Use Percentage.
  - Recognizes that the formula that determines the minimum acreage requirements is not actually a percentage of use.

## **Unchanged Definitions**

- Indigenous Wildlife.
- Migrating Population.
- Wintering Population.
- Human Use.
- Recreation.

## **§ 9.2002**

### **Wildlife Use Appraisal Regions**

- The existing Appraisal Regions have been reorganized to more closely tract defined ecological regions.
- If a county is in more than one ecological region, the ecological region that comprises the majority of the county controls.
- Allows wildlife management practices and activities to tailored to the TPWD *Comprehensive Wildlife Management Guidelines* for the ecological region in which the tract is located.

## **New Appraisal Regions**

- Trans Pecos Region.
- High Plains Region.
- Rolling Plains Region.
- Edwards Plateau Regions (Eastern and Western).

- Cross Timbers and Prairies Region.
- Gulf Prairies and Marshes Regions (Upper and Lower).
- Post Oak Savannah Region.
- Blackland Prairie Region.
- Pineywoods Region.
- South Texas Plains Region.

## **Appraisal Region Conversions**

- Region I
  - Trans Pecos.
- Region II
  - High Plains, Edwards Plateau (Western), South Texas Plains, and Gulf Prairies and Marshes (Lower).
- Region III
  - Cross Timbers, and Edwards Plateau (Eastern).
- Region IV
  - Blackland Prairie, Post Oak Savanna, Pineywoods, and Gulf Prairies and Marshes (Upper).

## **§ 9.2003**

### **Wildlife Management Plan**

- General requirements for WMPs are the same.
  - WMP must list owners, identify property, and identify the current use.
  - WMP must identify the owner's goal and objectives.
  - WMP must list the species targeted and the management practices and activities to be implemented.

### **WMP Changes**

- Chief appraiser may accept but may not require a WMP not completed on a TPWD form if all the information required is provided.
- An appraisal district may require an annual report.
- A Wildlife Management Property Assoc. may file a single WMP or annual report.
  - All members must sign.

### **WMP Changes Continued**

- Endangered and Threatened Species.
  - Change from requirement that WMP benefit any endangered and

threatened species to WMP will do no harm.

- Change mirrors requirements of Endangered Species Act.

## § 9.2004

### Qualifications for Wildlife Management Use

- General standards for qualification are the same.
  - 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.
- Changed from instrumental in supporting to mirror Tax Code.
  - Wildlife management is for human use.
  - Owner implements 3 of the 7 eligible management practices through appropriate management activities every year.

### Qualification Changes

- 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.
- Owner selects which 3 of 7 wildlife management practices to implement each year.

### Qualification Changes Cont.

- 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 and are not detrimental to wildlife being managed.
- Primary Use = Principal Use.

## § 9.2004

### Wildlife Use Requirement

- Wildlife Use Requirement.
  - No longer expressed as a percentage.
  - Used to calculate minimum acreage requirements.
  - Wildlife use requirements now only apply when the property has had a reduction in acreage.

- Existing rule requires both change in ownership and reduction in acreage.

## **Wildlife Use Requirement Cont.**

- Chief appraiser in each county now selects wildlife use requirement, with the advice and consent of the Appraisal District Board of Directors, from the allowable range for the appropriate appraisal region.
- Appraisal District Board of Directors now selects the wildlife use requirement.
  - Minimum acreage ranges are the same for all but four counties.

## **Wildlife Use Requirement Cont.**

- Counties With New Minimum Acreage Standards.
- Caused by reorganization of appraisal regions.
  - Terrell – Increase.
  - Clay – Increase.
  - McCulloch – Increase
  - Bee – Decrease.
- Existing properties in wildlife management are grandfathered.

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