

Wildlife Management Use Qualifications

*(Taken from the Texas Comptroller of Public Accounts
Guidelines for Qualification of Agricultural Land in Wildlife Management Use)*

Prior Year

The first requirement for wildlife management use qualification is purely technical and is not related to the land's actual use to manage wildlife. The law restricts what land may qualify for wildlife management use. To qualify for agricultural appraisal under the wildlife management use, the property owner must have qualified the land for agricultural appraisal under Chapter 23, Subchapter D Tax Code (also called 1-d-1 or open space agricultural appraisal), at the time the owner changes the land's use to wildlife management use. In other words, the owner must have qualified the land for agricultural appraisal during the year before the year the owner changes to the wildlife management use. For example, an owner who wishes to qualify for wildlife management use in 2010 must show that the land was qualified for and appraised as agricultural land in 2009.

Current Use

The second requirement for qualified wildlife management use is that the owner must use the land to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals.

Land may qualify for wildlife management use if it is instrumental in supporting a sustaining breeding, migrating, or wintering population. The group of animals need not permanently live on the land provided they regularly migrate across the land or seasonally live there.

A sustaining breeding population is a group of indigenous wild animals large enough to live independently over several generations. This definition implies that the population will not die out because it produces enough animals to continue as a viable group. The Texas Parks and Wildlife Department may be able to provide information to help determine the number of animals of a particular species that must group together to sustain the population.

The law requires an owner to propagate the wildlife population for human use. Human use may include food, medicine or recreation. Using animals for food and medicine is

self-explanatory. Food and medicine uses result in products and require active participation. A recreational use may be either active or passive and may include any type of use for pleasure or sport. Bird watching, hiking, hunting, photography, and other non-passive recreational or hobby-type activities are qualifying recreational uses. An owner's passive enjoyment in owning and managing the land for wildlife is a qualifying recreational use.

Management Activities Required By Law

Under the law, an owner must perform at least three of seven wildlife management activities on the land. An owner may qualify by doing more than three of the listed activities, but may not engage in fewer than three.

Next is a short summary of each management activity listed in the law.

- **Habitat Control (Habitat Management)** — A wild animal's habitat is its surroundings as a whole, including plants, ground cover, shelter, and other animals on the land. Habitat control, or habitat management, means actively using the land to create or promote an environment that is beneficial to wildlife on the land. Removing harmful parts of the environment when necessary to benefit wildlife is also habitat management.
- **Erosion Control** — Any active practice that attempts to reduce or keep soil erosion to a minimum for the benefit of wildlife is erosion control.
- **Predator Control (Predator Management)** — This term means practices intended to manage the population of predators to benefit the owner's target wildlife population. Predator control is usually not necessary unless the number of predators is harmful to the desired wildlife population.
- **Providing Supplemental Supplies of Water** — Natural water exists in all wildlife environments. Supplemental water is provided when the owner actively provides water in addition to the natural sources.
- **Providing Supplemental Supplies of Food** — Most wildlife environments have some natural food. An owner supplies supplemental food by providing food and nutrition in addition to the level naturally produced on the land.
- **Providing Shelter** — This term means actively creating or maintaining vegetation or artificial structures that provide shelter from the weather, nesting and breeding sites, or "escape cover" from enemies.
- **Making Census Counts to Determine Population** — Census counts are periodic surveys and inventories to determine the number, composition, or other relevant

information about a wildlife population to measure if the current wildlife management practices are serving the targeted species.

Principal Issues

Chief appraisers should remember that an owner's wildlife management use must meet all the requirements to qualify for agricultural use, defined in Section 23.51(1), Tax Code. The following is a short discussion of the principal issues involved in agricultural use of land used for wildlife management. For a thorough discussion of these components, please refer to the Comptroller's Manual for the Appraisal of Agricultural Land.

Primary Use

The law requires agriculture to be the primary use of the land. Wildlife management is an agricultural use under the law. The primary use requirement is particularly important for land used to manage wildlife. For example, land devoted to wildlife management can be used as a residence for the owner. But the land will not qualify if residential use — and not wildlife management — is the land's primary use. The chief appraiser must gather and consider all the surrounding facts to determine whether the land is primarily used to manage wildlife. Some relevant questions include:

- Is the owner implementing an active, written wildlife management plan that shows the owner is engaging in all the activities necessary to preserve a sustaining breeding population on the land? While the law does not require the owner to have a management plan, a plan is clear evidence of the owner's use of the land primarily for wildlife management. A good plan will usually list wildlife management activities with the appropriate seasons and the sequence of events.
- Do the owner's management practices emphasize managing the population to ensure its continued existence over another use of the land? For example, does the owner refrain from allowing visitors on the land in years when the habitat is sensitive?
- Has the owner engaged in the wildlife management practices necessary to sustain and encourage growth of the population? In some cases, an owner must control predators and supply water when water is not adequate, supply shelter and food when natural food production is not adequate, and establish

vegetation to control erosion. In other cases, less active management may maintain and encourage the growth of wildlife.

- Are there improvements — appropriate fencing for example — necessary to control or sustain the wildlife population? The owner may use land for purposes that are secondary to the primary use of wildlife management if the secondary use is compatible with the primary use. General principles of primary and secondary use are discussed in the Manual for the Appraisal of Agricultural Land.

Degree of Intensity

The degree of intensity standard for wildlife management land is determined in the same way as other agricultural uses. Wildlife management land usually requires management of the land that encourages long-term maintenance of the population.

A chief appraiser may ask questions such as whether fencing is typical in the area for managing the target population, and what the typical population size is. In addition, the chief appraiser should ask how many of the following activities are typical in the area (or are typical for the area during some parts of the year): habitat management, predator management, erosion control, providing supplemental supplies of food or water, providing shelter, and engaging in census counts.

Because wildlife management activities are elements of the degree of intensity determination, the owner must be engaging in three of seven principles of the degree of intensity test are discussed in the Manual for the Appraisal of Agricultural Land.

History of Use

The land must have qualified for 1-d-1 agricultural use and have been appraised as 1-d-1 agricultural land in the year before the owner changes use to wildlife management. Consequently, the time period test to determine if the land has been used for agriculture for five of the preceding seven years is usually not necessary.

Revenue Neutral

The wildlife management use is a revenue neutral use of land, meaning that the owner who switches from another agricultural use to wildlife management use must initially pay

the same amount of property taxes that would have been paid if the land had remained in its former agricultural use category.

Land qualified for wildlife management should be placed in a wildlife management category, but should have the same appraised value as before conversion to wildlife management use. For example, if the land was in Irrigated Cropland 1 before the owner switched its use to wildlife management, the land should be placed in the wildlife management category, but will be appraised at the Irrigated Cropland 1 value.

Application

The law does not require an annual application for agricultural use once the land has qualified. Because only 1-d-1 qualified land may qualify for wildlife management use, the owner who changes to this use need not reapply for agricultural appraisal.

The law, however, does require an owner who changes the category of agricultural use to notify the chief appraiser of the change of use. When an owner changes agricultural use to wildlife management, the owner must notify the chief appraiser in writing before May 1 of the year in which the owner wants to qualify under wildlife management use. The chief appraiser will then determine if the land qualifies for wildlife management use. Likewise, an owner must notify the chief appraiser if land is switched from wildlife management use to another qualifying agricultural use.