

**Tucker Slack**

Tucker Slack is a Senior Wildlife Biologist with Plateau Land & Wildlife Management stationed in the Pines & Prairies Region of east Texas. Tucker was born and raised in Orange, TX, and graduated with honors from Texas A&M University with a B.S. degree in Wildlife Ecology and Management in 2001.

Tucker has worked at various wildlife related jobs including a 3-yr. stint as a Fish & Wildlife Technician for the U.S. Forest Service in South Carolina, and 12 years as a Wildlife biologist for Texas Parks & Wildlife Department on 2 different Wildlife Management Areas. He is a husband and father of two boys, and thoroughly appreciates any excuse to get outside. Tucker joined the Plateau Family in 2018 and is excited to assist landowners in reaching their wildlife management goals.



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

Shane Kiefer, CWB, RPTC  
Director of Ecological Services  
Plateau Land & Wildlife Management

# Who is Plateau?

- Private company, est. 1997
- Founders helped establish Wildlife Management law
- Serving Texas landowners
- Staff wildlife biologists
- Trained, dedicated field technicians
- Registered property tax consultants

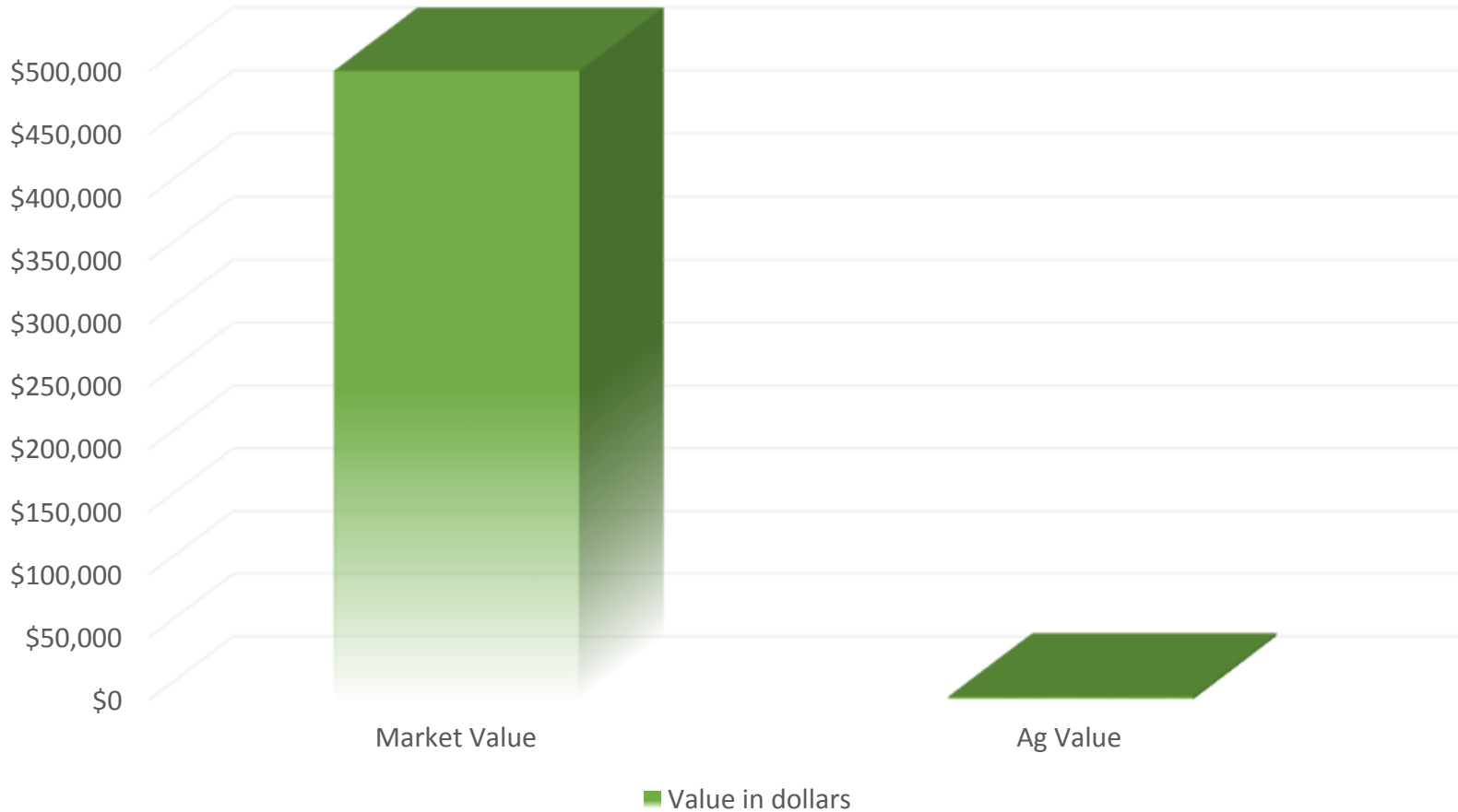


# The big difference: Open-space & Market Value

- The “tax rate” is the same in all cases – around 2-2.5%
- In Ag or Open-space valuation, the value that the land is taxed on is often 30X-100X less than market value, sometimes even more
- Example:
  - \$10,000 per acre market value x 2.5% tax rate =  
**\$250.00 per acre**
  - \$120 per acre open space value x 2.5% tax rate =  
**\$3.00 per acre**

# Property tax comparison: Market vs Ag

## TAXABLE VALUE



# Evaluate and protect the asset

- Assess the property's potential
- Identify management goals
- Protect the tax shelter
  - 1-D-1 Property Tax Valuation
- Enhance the asset
- Limit exposure



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

- Agricultural Production
- Wildlife Management
- Timber Production
- EcoLab



# Understanding Wildlife Management

- Alternative agriculture use
- Property must have current Ag valuation
- Manage property for native wildlife
- Seven activity categories (50+ practices)
- Perform minimum of three wildlife practices annually



# Benefits of Wildlife Management Valuation

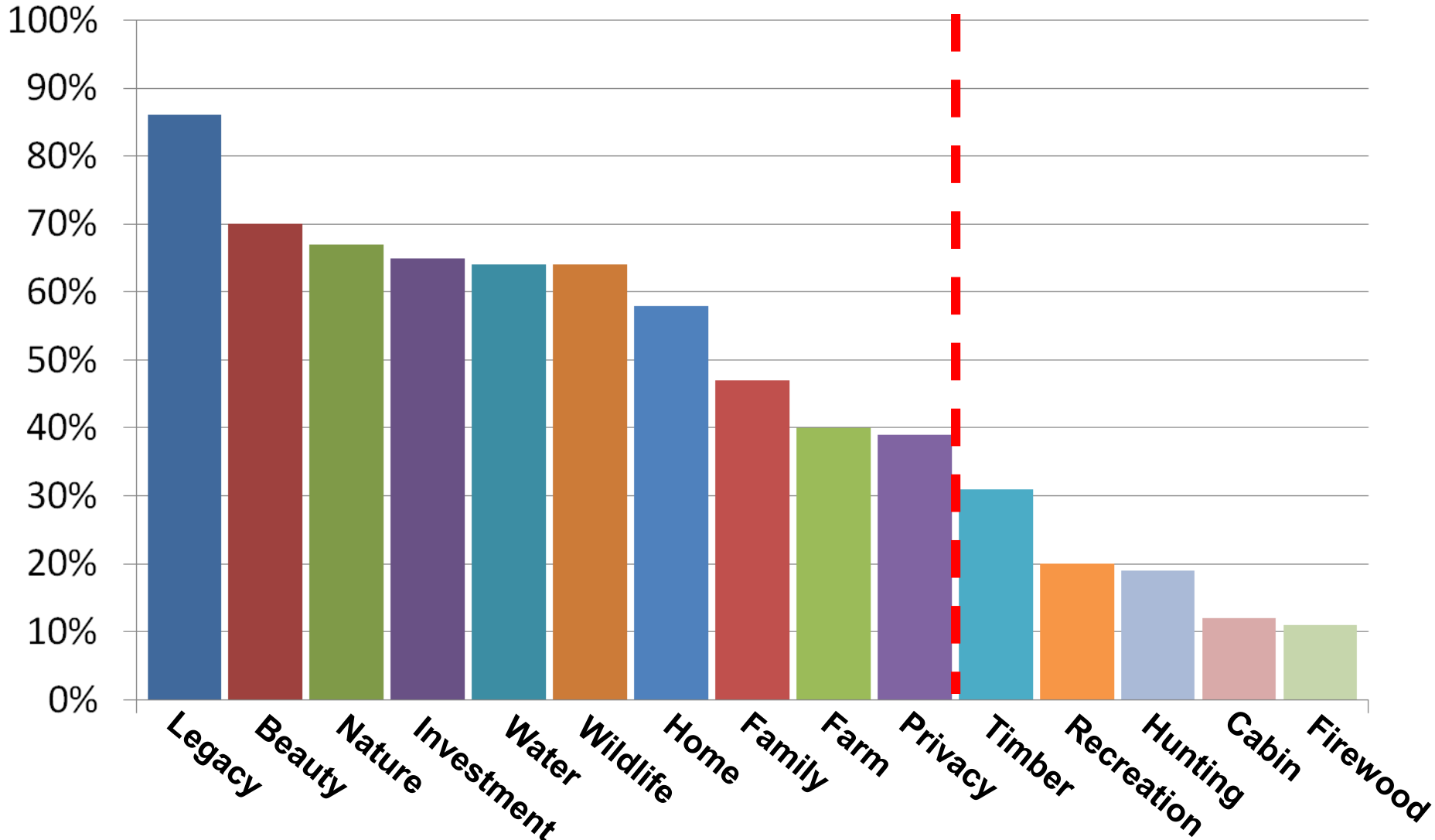
- Increased land management options & flexibility
- No livestock or crop production required
- No leases
- Enhance habitat & wildlife diversity
- Increased property value, aesthetics & marketability
- Reduced costs and work
- Potential revenue through hunting or nature-tourism
- Can move back to traditional ag anytime

# What are the property management goals?

- Recreational enjoyment
- Financial return
- Conserve native habitat
- Hunting
- Producing a commodity
- Preserve a lifestyle
- Leave a legacy



# Reasons for owning land: East Texas



Source: Texas A&M NRI – [txlandtrends.org](http://txlandtrends.org)

# Ag is not always the best (or easiest) option

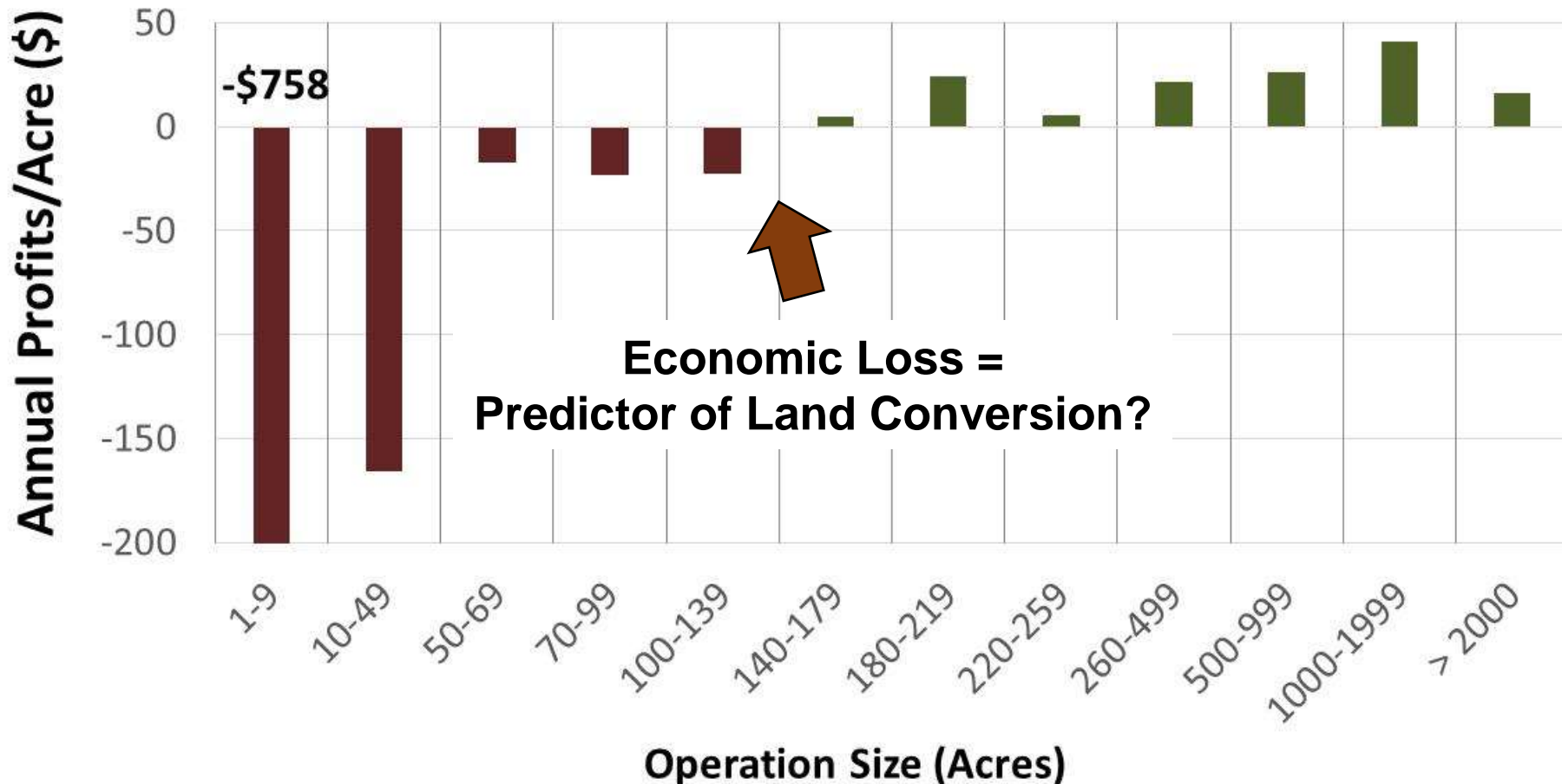
- Not every property is conducive to production!
- Livestock replacement
- Equipment
- Feed and hay
- Lease responsibilities
- Fencing
- Fertilizer
- Responsibility
- Liability\*



**“Leave ranching to ranchers and farming to farmers”**

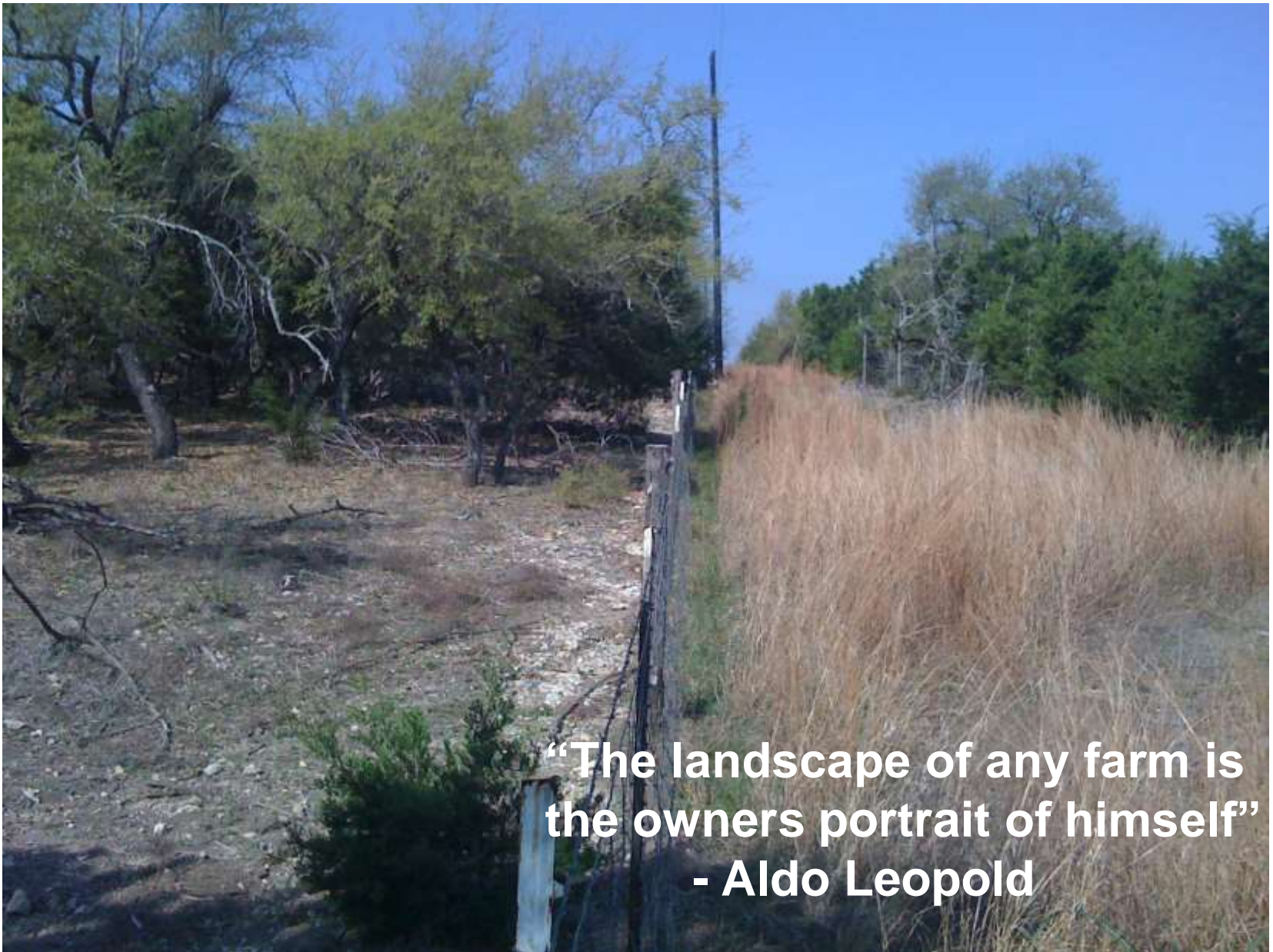
# Texas A&M NRI – txlandtrends.org

## Net Farm and Ranch Proceeds by Ownership Size, 2012



# What liability?





**“The landscape of any farm is  
the owners portrait of himself”  
- Aldo Leopold**

# State & County Requirements

- Texas Constitution
- Tax Code
- Administrative Code – Rules
- Comptroller's Manual
- Texas Parks & Wildlife guidelines by Ecoregion
- County requirements cannot conflict with the above



# The Texas Constitution

## Section 23.51(7)

### Tax Code Wildlife Management

“...Actively using land that at the time the wildlife management began ...to propagate a sustaining breeding, migrating or wintering population of indigenous wild animals for human use, including food, medicine, or recreation...”

- Proposition 11 passed by voters in 1995
- Amended Art. VIII, §1-d-1 of Constitution
- Ag valuation for property in wildlife management – allows landowners to better protect and conserve wildlife habitat

# Private land in Wildlife Management

- Passed by voters in 1995
- Over 3.3 million acres in wildlife management state wide
- Acres in Wildlife and Timber land use has increased since 1997
  - Cropland and Grazing Land uses declining

# Legislative purpose

“...to encourage the preservation of open space for wildlife management...  
...to create a mechanism in addition to traditional agricultural use... to conserve open space...”

-Texas Administrative Code, Rule 9.2001(a)

# The Texas Constitution

## Article 8, Section 1-D-1

### Section 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.

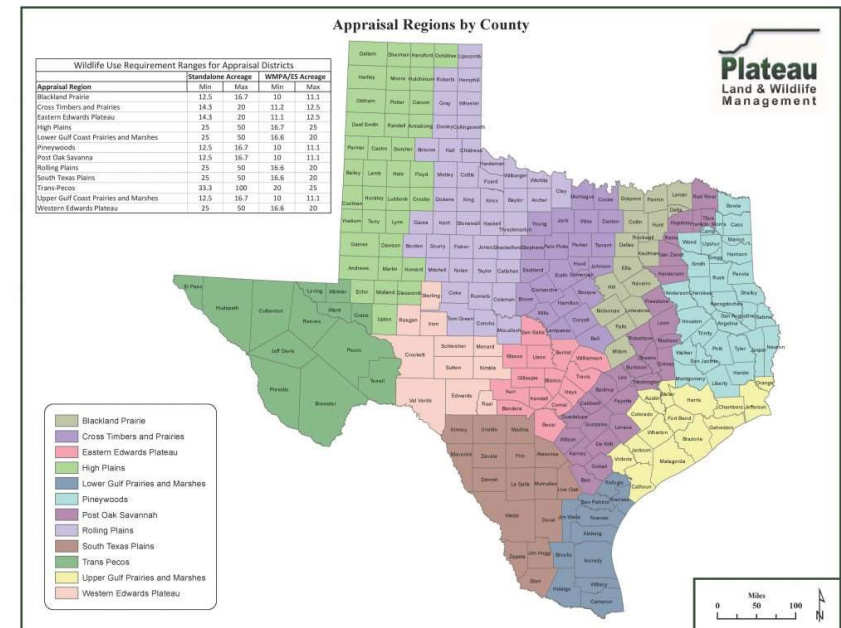
# Wildlife use requirements

aka – minimum acreage

Applies only if property was reduced in size in the previous year

In general:

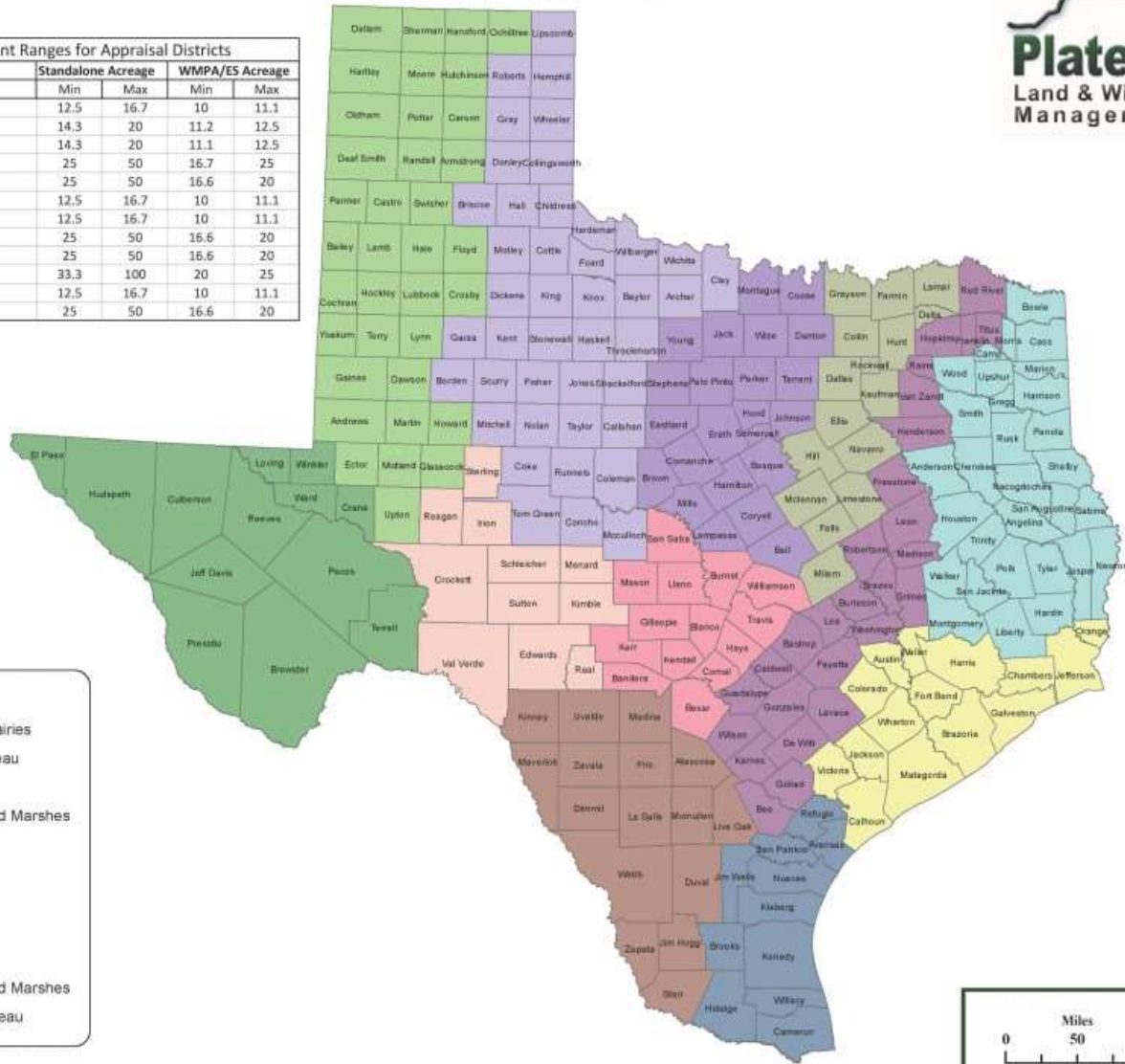
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- 20 acres in Central TX
- 50+ acres in S & W TX
- About half as much for WMPA



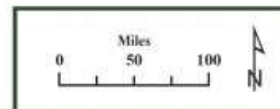
# Appraisal Regions by County



Wildlife Use Requirement Ranges for Appraisal Districts				
Appraisal Region	Standalone Acreage		WMPA/ES Acreage	
	Min	Max	Min	Max
Blackland Prairie	12.5	16.7	10	11.1
Cross Timbers and Prairies	14.3	20	11.2	12.5
Eastern Edwards Plateau	14.3	20	11.1	12.5
High Plains	25	50	16.7	25
Lower Gulf Coast Prairies and Marshes	25	50	16.6	20
Pineywoods	12.5	16.7	10	11.1
Post Oak Savanna	12.5	16.7	10	11.1
Rolling Plains	25	50	16.6	20
South Texas Plains	25	50	16.6	20
Trans-Pecos	33.3	100	20	25
Upper Gulf Coast Prairies and Marshes	12.5	16.7	10	11.1
Western Edwards Plateau	25	50	16.6	20



- Blackland Prairie
- Cross Timbers and Prairies
- Eastern Edwards Plateau
- High Plains
- Lower Gulf Prairies and Marshes
- Pineywoods
- Post Oak Savannah
- Rolling Plains
- South Texas Plains
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# **Wildlife Management Activities**

# Minimum requirements: must complete 3 of 7 activities

- Habitat control
- Erosion control
- Predator control
- Supplemental food
- Supplemental water
- Supplemental shelter
- Census counts





# Habitat control

Game population management

Brush management

Riparian management



# Erosion control

Pond/tank construction

Streamside, pond, wetland re-vegetation

Dam construction/repair

10 Wildlife Management year activity \*\*

\*\* Enhanced recreational value

\*\* Increased property value



# Predator control

Feral animals (hogs, cats, etc.)

Imported Red Fire Ant control

Native predators (skunks, raccoons)



# Supplemental food

Grazing management

Food plots

Feeders & mineral supplementation



# Supplemental water

Wildlife rain collectors

Wells, troughs, windmill overflow

Spring development/enhancement



# Supplemental shelter

Nest boxes, bat boxes

Brush piles & slash retention

Pasture management (strip mowing)



# Census

Game spotlight counts

Harvest data collection

Bird surveys

Remote cameras



# **Is Wildlife Management the right choice?**



# Consider your options

- Does it fit with overall goals?
- Which species and activities suit the property?
- Management that fits time and budget?

Consult with a professional biologist!

A quality plan makes it easier to maintain.



# Application process

- Filing period: January 1 - April 30
- Written Wildlife Management Plan
- Required county forms
- May need:
  - Documentation of active management
  - Documentation of previous activities

# Frequently asked questions

- Is the Wildlife Management Valuation an additional property tax break?
- Can I move back to Ag once I'm in Wildlife Management?
- How many wildlife management activities are required?
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# Thank you!

Plateau Land & Wildlife Management  
Less work, more enjoyment.

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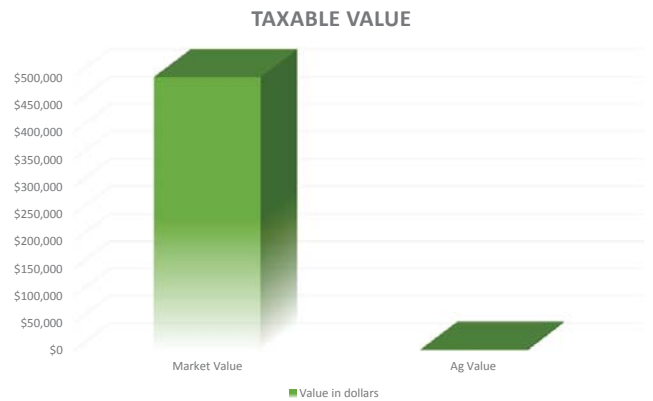
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## What are the property management goals?

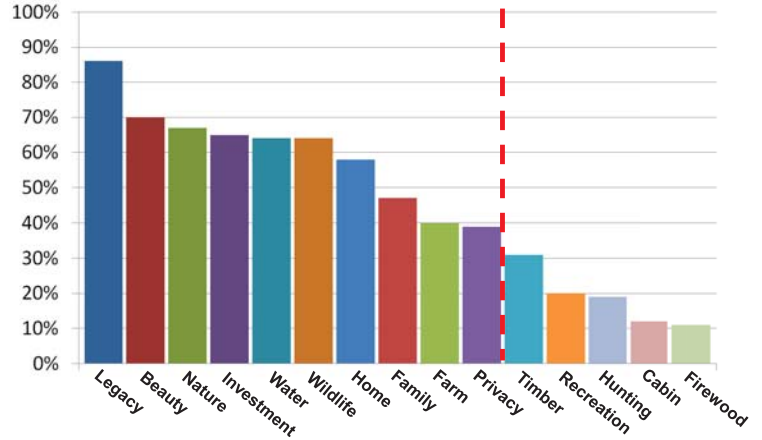
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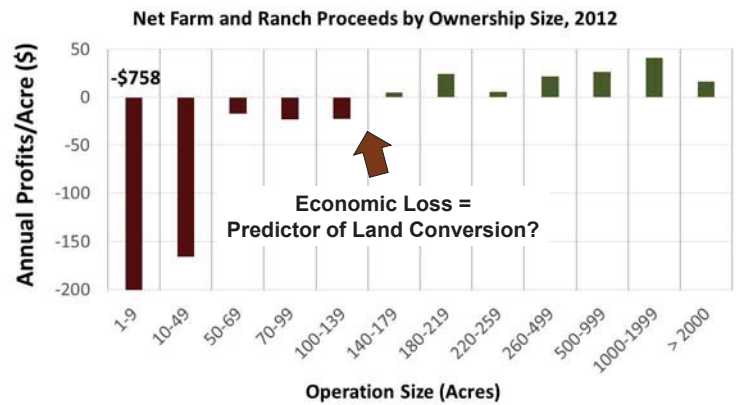


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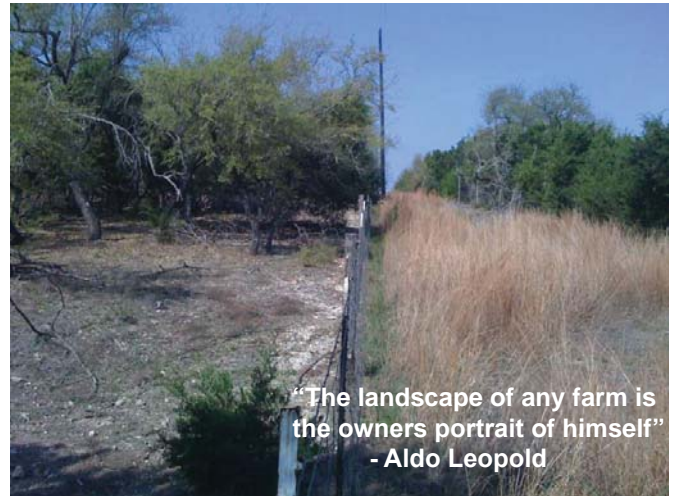
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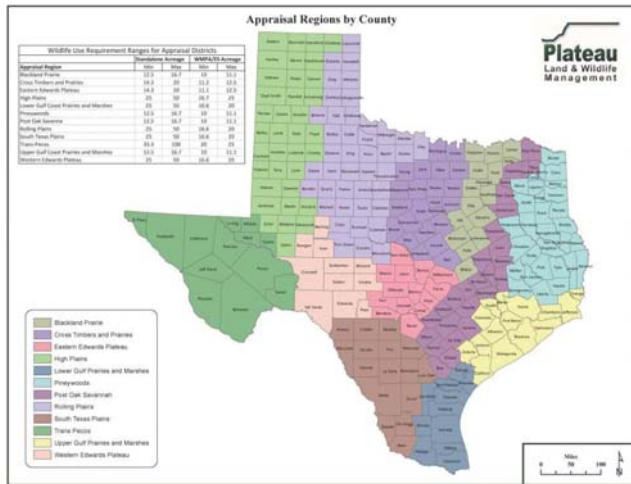


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