



## 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



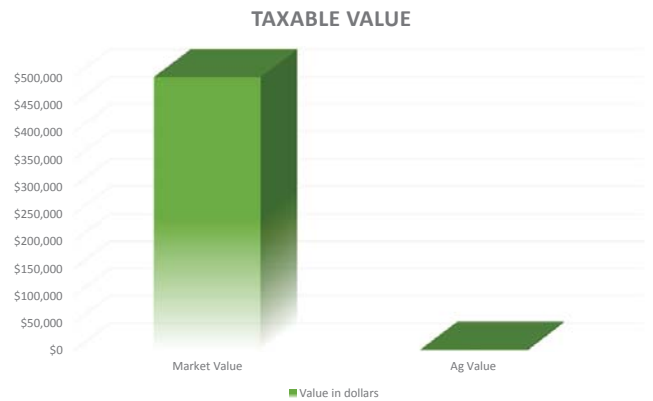
plateauwildlife.com  
(512) 894-3479

## 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



plateauwildlife.com  
(512) 894-3479

plateauwildlife.com  
(512) 894-3479

## 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



plateauwildlife.com  
(512) 894-3479

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



- Agricultural Production
- Wildlife Management
- Timber Production
- EcoLab



plateauwildlife.com  
(512) 894-3479

## 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

plateauwildlife.com  
(512) 894-3479

## 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

plateauwildlife.com  
(512) 894-3479

## What are the property management goals?

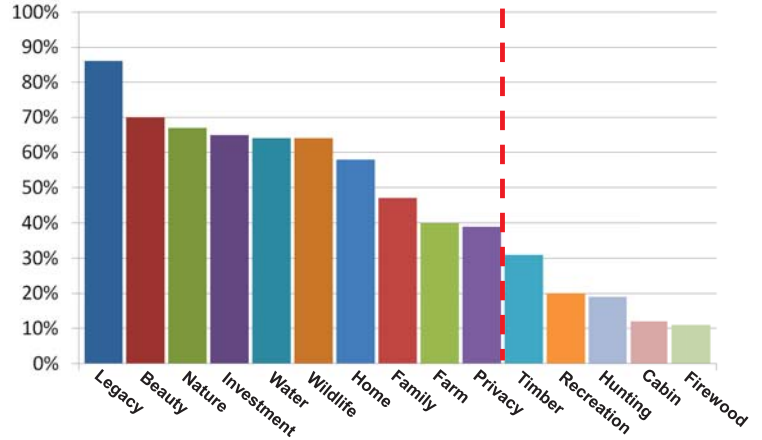
- Recreational enjoyment
- Financial return
- Conserve native habitat
- Hunting
- Producing a commodity
- Preserve a lifestyle
- Leave a legacy



plateauwildlife.com  
(512) 894-3479



## Reasons for owning land: East Texas



Source: Texas A&M NRI – 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\*

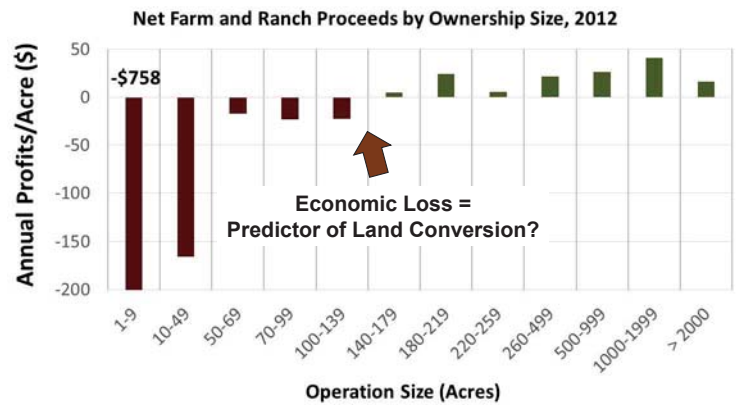


“Leave ranching to ranchers and farming to farmers”

plateauwildlife.com  
(512) 894-3479



## Texas A&M NRI – txlandtrends.org



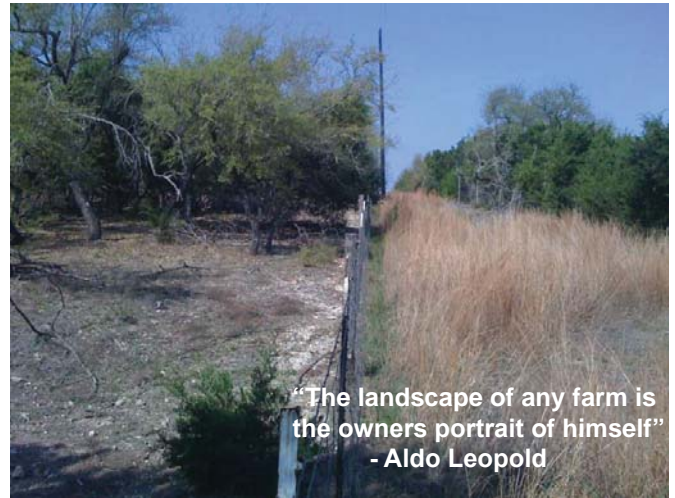
plateauwildlife.com  
(512) 894-3479



## What liability?



plateauwildlife.com  
(512) 894-3479



"The landscape of any farm is  
the owners portrait of himself"  
- Aldo Leopold

plateauwildlife.com  
(512) 894-3479

## 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

plateauwildlife.com  
(512) 894-3479

## 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

plateauwildlife.com  
(512) 894-3479

## 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



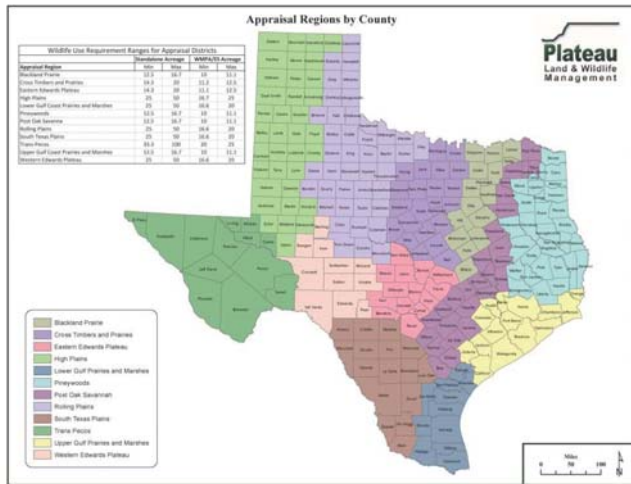
**Applies only if property was reduced in size in the previous year**

In general:

- 16.7 acres E of I-35
- 20 acres in Central TX
- 50+ acres in S & W TX
- About half as much for WMPA







# 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



plateauwildlife.com  
(512) 894-3479

## Predator control

Feral animals (hogs, cats, etc.)  
Imported Red Fire Ant control  
Native predators (skunks, raccoons)



plateauwildlife.com  
(512) 894-3479

## Supplemental food

Grazing management  
Food plots  
Feeders & mineral supplementation



plateauwildlife.com  
(512) 894-3479

## Supplemental water

Wildlife rain collectors  
Wells, troughs, windmill overflow  
Spring development/enhancement



plateauwildlife.com  
(512) 894-3479

## Supplemental shelter

Nest boxes, bat boxes

Brush piles & slash retention

Pasture management (strip mowing)



plateauwildlife.com  
(512) 894-3479

## Census

Game spotlight counts

Harvest data collection

Bird surveys

Remote cameras



07-30-2013 01:35:58

plateauwildlife.com  
(512) 894-3479

## 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.



plateauwildlife.com  
(512) 894-3479

plateauwildlife.com  
(512) 894-3479



## 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?
- Can I still keep some livestock?
- Is fencing required?
- Can the land be developed while in Wildlife Management?
- What are some examples of native Texas wildlife for which I can manage?
- Can part of my land be in Ag & part in Wildlife?
- How can Plateau help new landowners?

plateauwildlife.com  
(512) 894-3479

plateauwildlife.com  
(512) 894-3479

## Thank you!

Plateau Land & Wildlife Management  
Less work, more enjoyment.

Shane Kiefer, CWB, RPTC  
Director of Ecological Services  
(512) 894-3479  
skiefer@plateauwildlife.com

plateauwildlife.com  
info@plateauwildlife.com



plateauwildlife.com  
(512) 894-3479