

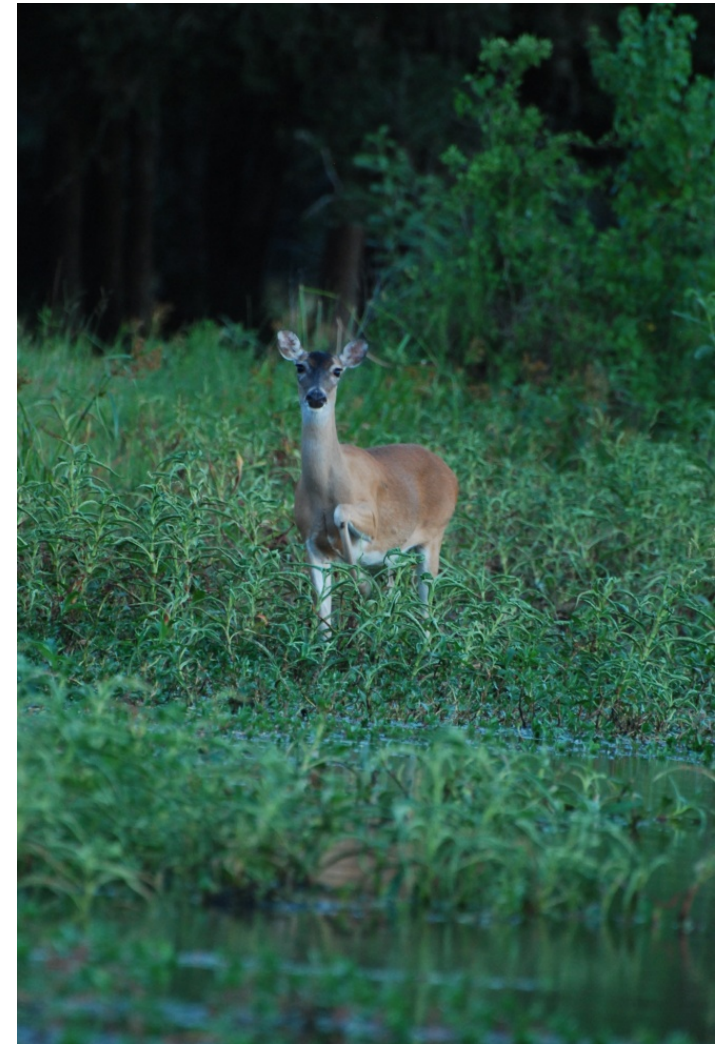


Introduction to Wildlife Management Property Tax Valuation

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Director of Ecological Services

What are your property management goals?

- Recreational enjoyment?
- Financial return?
- Conserve Native Habitat?
- Hunting?
- Produce a commodity?
- Preserve a lifestyle?
- Leave a legacy for your family?



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

- Agricultural Production
- Wildlife Management
- Timber Production
- Ecolab



Property Tax Comparison

100 acre property in Comal County

- Market Value Taxes - **\$12,764**
- Ag Value Taxes: - **\$119**

- **\$12,645** annual tax savings!

*Actual Comal County property

Cost of Services for Open-Space Lands

American Farmland Trust Texas Cost of Community Services

- Commercial – 25¢ per \$1 of tax revenue
- Working/Open-space – 26¢ per \$1
- Residential – **\$1.17** per \$1

“Cows don't go to school, songbirds don't call 9-1-1, and crops don't require the 'jaws of life' or Medivac helicopters after Saturday night smashups on the freeway” – David K. Langford

Texas Constitution

Article 8, Section 1-d-1

Sec. 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.

Minimum Requirements

Must perform 3 of 7 practices:

- Habitat Control
- Erosion Control
- Predator Control
- Supplemental Food
- Supplemental Water
- Supplemental Shelter
- Census



Wildlife Management Practices

Habitat Control

- Grazing Management
- Prescribed Burning
- Reseeding native grasses
- Brush Management
 - 10% of area
- Riparian Management
 - 10 year activity
- Wetland Enhancement
 - 10 year activity
- Population Control
 - Ex: Harvesting Deer



Wildlife Management Practices

Erosion Control

- Pond Construction / Major Repair
- Streamside, Pond, Wetland, Re-vegetation
- Establish Water Diversion

**10 year activities



Wildlife Management Practices

Predator Control

- Predator Management
 - Feral animals
 - Hogs, cats, etc.
 - Native predators
 - Skunks, raccoons
- Imported Red Fire Ant Control
- Control of Cowbirds



Wildlife Management Practices

Supplemental Water

- Wildlife Water Tables
 - Rainfall harvest
- Wells, troughs, windmill overflow
- Spring development & enhancement

**10 year activities



Wildlife Management Practices

Supplemental Food

- Range Enhancement
 - Reseeding
- Food Plots
 - In certain areas
- Feeders & Mineral Supplementation
- Transition Management of improved pastures
 - Strip mowing



Wildlife Management Practices

Supplemental Shelter

- Nest Boxes, Bat Boxes
- Brush Piles & Slash Retention
- Hay Meadow, Pasture, Management
- Half-cutting Trees / Shrubs
- Woody Plant / Shrub Establishment



Wildlife Management Practices

Census

- Deer Survey Techniques
- Harvest Data Collection
- Browse Utilization Surveys
- Census & Monitoring of Non-game Wildlife
- Songbird Counts



Application Process

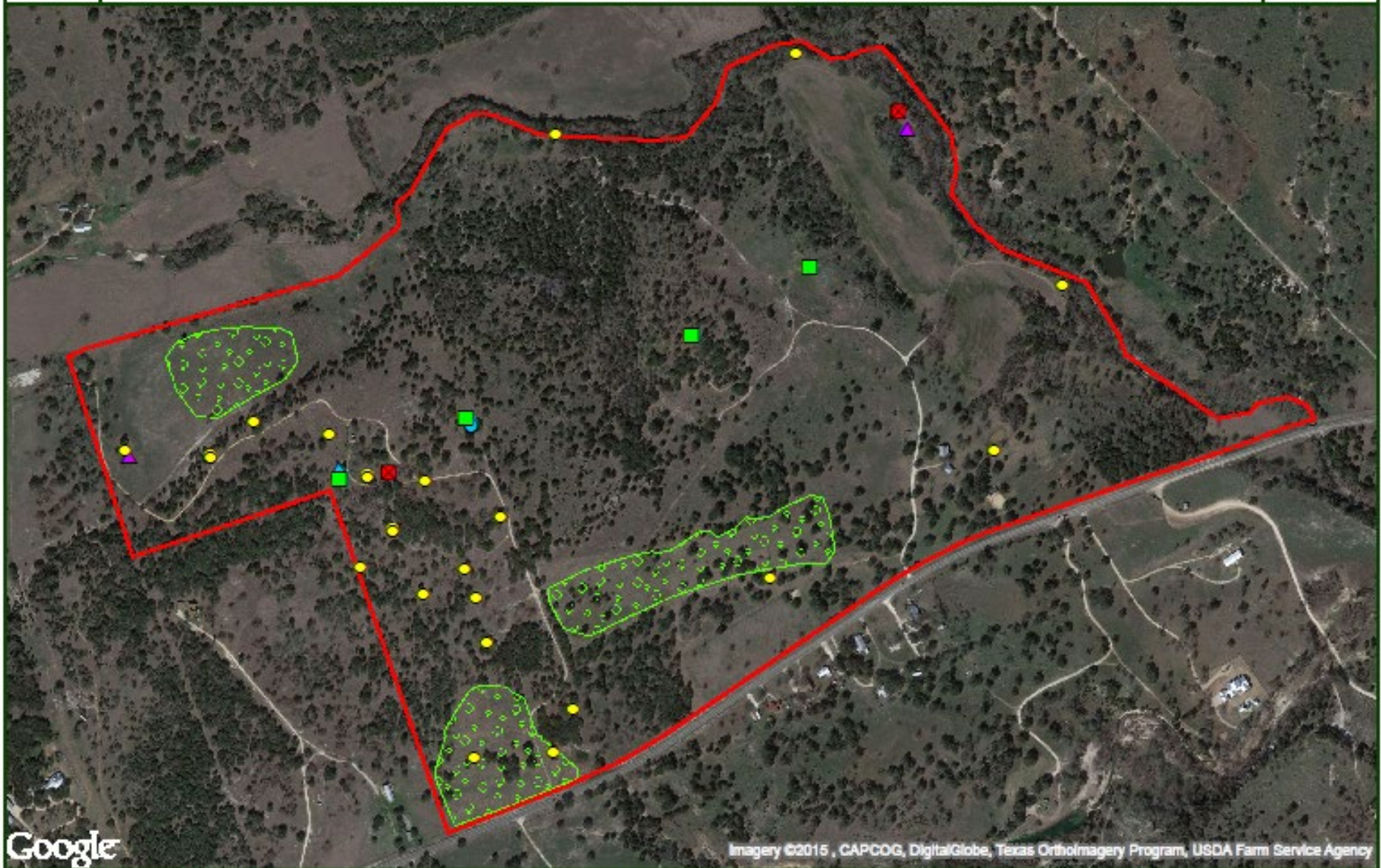
- Filing Period January 1 – April 30
 - Same as for traditional 1-d-1 application
 - May file late with Chief Appraiser's consent
 - May file until rolls are approved with 10% penalty
- Written Wildlife Management Plan
 - TPWD form or other plan that provides necessary information
- Required County Forms
 - Standard open-space application
 - Some counties have special applications as well
- Documentation of active management
- Documentation of previous activities

Reporting of Activities

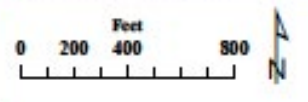
- Annual Reporting or Spot Checks by CAD
 - May require annual report from landowner
- Copies of Expenses for WM Activities
 - Receipts, work orders, etc.
- Log of Management Activities
 - Date, type of activity, location
- Photos of Improved Areas or Activities
 - Before and after photos
- Maps
- Census Data



Anywhere Ranch 2015 Wildlife Management Activities



- | | | | |
|---------------------------|-----------------|----------------|----------|
| Property Boundary | Nest Box | Protein Feeder | Hog Trap |
| Chemical Brush Management | Platform Feeder | Trough | |



Frequently Asked Questions

- Is Wildlife Management Valuation an *additional* property tax break?
- Can part of my land be in Ag & part in WM?
- Can I move back to Ag once I'm in WMV?
- Can I still keep *some* livestock?
- Is fencing required?

Family of Companies

BRAUN & GRESHAM
ATTORNEYS AT LAW



Plateau
Land & Wildlife
Management



PLATEAU
LANDGROUP

1031

PLATEAU
EXCHANGE

Thank you!

Plateau Land & Wildlife Management
Less work, more enjoyment.

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