



Using Wildlife Management as a Qualifying Agricultural Use



Help Available to Landowners

If you need assistance with the process of filing the necessary forms, contact the local office of your county's Central Appraisal District. If you need assistance with the appropriate practices and wish technical assistance, contact your local TPWD office. Refer to the map in this brochure to locate the District Office serving your county.



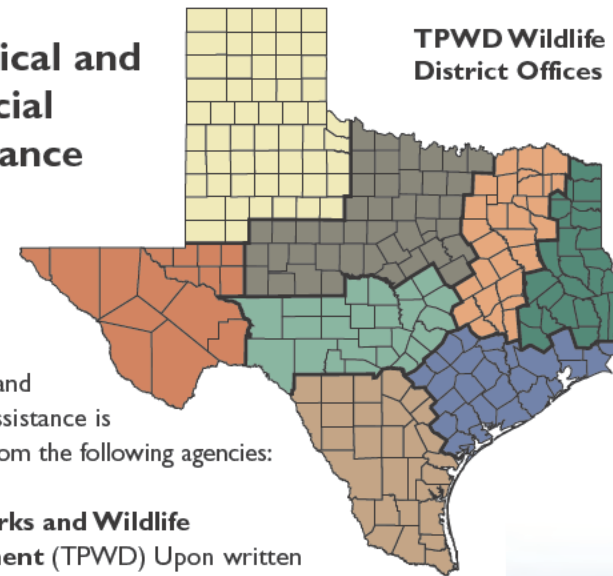
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Technical and Financial Assistance



- Canyon (806) 655-3782/3975
- Alpine (432) 837-2051
- Kerrville (830) 896-2500
- Brownwood (325) 643-5977
- Tyler (903) 566-1626
- Jasper (409) 384-6894
- La Grange (979) 968-6591
- Pleasanton (830) 569-8700

Technical and financial assistance is available from the following agencies:

Texas Parks and Wildlife Department (TPWD) Upon written request by the landowner, TPWD offers free, confidential technical assistance to help landowners meet their wildlife management goals. For information on wildlife habitat requirements and management, consult the TPWD Web site at www.tpwd.state.tx.us/landwater/

U.S.D.A. Natural Resources Conservation Service (NRCS) offers free technical guidance and planning assistance to landowners. Financial assistance is available through Farm Bill Programs administered by NRCS. To find your local office, check the phone book under U.S. Department of Agriculture or at www.tx.nrcs.usda.gov

Texas AgriLife Extension offers practical, how-to information based on university research. Natural resource information is at <http://texnat.tamu.edu> <http://wildlife.tamu.edu> and <https://agrilifebookstore.org/publications>
Look for SP-377 Wildlife Management and Property Valuation in Texas by Larry Redmon and James Cathey.



In 1995, Texas voters approved a constitutional amendment to allow landowners whose land was currently appraised for agricultural use under I-d-I Open Space, to manage their land for wildlife as an additional agricultural practice. This amendment is referred to as "Proposition 11."

In 2001, the Texas Legislature passed HB3123 to clarify and standardize landowner requirements to manage for wildlife as an agricultural use.

In order to help landowners manage their land for wildlife as an agricultural practice, Texas Parks and Wildlife Department has put together a series of wildlife management planning guidelines for each of the ecological regions of Texas. These guidelines are available online at www.tpwd.state.tx.us/taxvaluation. Contact your local Texas Parks and Wildlife Department office for more detailed information on any of the practices discussed in these guidelines.

Agricultural Appraisal and Wildlife Management

Although many people use the term, there is no such thing as an agricultural "exemption." Land in this category is not exempted from taxes, but rather taxed on a different scale. This is called an agricultural valuation. The agricultural appraisal is

based on the productivity value of the land, rather than the market value.

Agricultural appraisal is based upon a seven year cycle. During this cycle, the land may lie fallow (rested) for a period of two years. Since this cycle does not start over when a new buyer purchases the land, it is desirable to know exactly where the property is in this cycle.

Wildlife management is not a separate, or an additional appraisal for property, but rather it is just another agricultural practice.

Qualifying for Wildlife Management

Wildlife management is an increasingly popular option for landowners, but it can be a mistake to assume that just because wildlife abounds, the property will qualify for wildlife management as its agricultural practice.

Land can only qualify for wildlife management as its agricultural practice if it is currently appraised for I-d-I agriculture. It is important to note that the law only allows landowners to convert to wildlife management. Land not currently appraised for agriculture is not eligible for the wildlife management tax option.

If the property is appraised for agriculture and has not been reduced in size since the previous tax year it may have its agriculture practice changed to wildlife management at any time during the appraisal cycle.

For properties that are being divided and sold in smaller tracts, it is strongly recommended that the landowner contact your county's Central Appraisal District to see if this new smaller tract will meet the minimum size requirement for the county. Tracts of land below the minimum size risk having the agricultural appraisal removed and being subjected to the five-year tax roll-back for changing the primary use of the property.

What's Required

To convert your existing agricultural appraisal from a traditional agricultural practice over to wildlife management, two forms are required. The first is a new I-d-I Open Space Appraisal Application. This form can be obtained from your county's Central Appraisal District office. The second form is a Wildlife Management Plan. Some counties keep these forms on hand, but if not they can be obtained from the TPWD Web site at www.tpwd.state.tx.us/taxvaluation. Both forms must be filled in and submitted to your county's Chief Appraiser before May 1 of each year.



Frequently Asked Questions

What if I don't have an agricultural appraisal?

Without an agricultural appraisal, the property does not qualify for wildlife valuation.

Can I use wildlife management as my agricultural practice to qualify for an agricultural appraisal?

No. Landowners may only convert to wildlife management from an existing agricultural appraisal.

What if I want to go back to agriculture?

Wildlife management is an agricultural practice, so landowners have never left agriculture. However, if a landowner no longer wishes to manage for wildlife as the primary agricultural use of the land, then all that is necessary is to contact the your county's Central Appraisal District and change back to a different agricultural use.

How will my taxes change?

They won't. The law is designed to be revenue neutral. Whatever the rate was before, it will continue to be the same.

Can I still graze livestock or sell hay?

Yes, but the income generated will be used by the County Appraiser in determining the "net-to-land" productivity value for ad valorem tax purposes, which could affect your taxes.

Can I still use and lease my property for hunting?

Yes. Income generated from recreational uses can not be used to calculate the "net-to-land" productivity value.