

2015

McLENNAN COUNTY APPRAISAL DISTRICT

WILDLIFE MANAGEMENT

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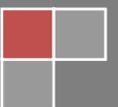


Table of Contents

General	2
Comptroller Rule	2
Prior Year	3
Current Year	3
<ol style="list-style-type: none"> 1. Habitat Control (Habitat Management) 2. Erosion Control 3. Predator Control (Predator Management) 4. Providing Supplemental Supplies of Water 5. Providing Supplemental Supplies of Food 6. Providing Shelter 7. Making Census Counts to Determine Population 	3
Primary Use	4
Wildlife Basic Information	4
Definitions: <ul style="list-style-type: none"> • Human Use • Indigenous wildlife • Migrating population • Sustained breeding population • Recreation • Wildlife management property association • Wildlife use appraisal regions designated by the Texas Parks and Wildlife Department • Wildlife use percentage • Wintering population • Tract 	5
Qualifications for wildlife management:	6
Wildlife Management Plan	7
<ul style="list-style-type: none"> • McCAD Responsibilities upon receipt of plan 	8
Annual Wildlife Updates	8
Requirements of the Chief Appraiser	8

Purpose of this document is to provide procedures / guidelines that are needed to complete and process applications for Agricultural Land Used for Wildlife Management.

GENERAL

The following guidelines are established for property owners interested in Wildlife Management for 1-d-1, Open Space Agricultural Appraisal. Wildlife management appraisal is an alternative agricultural appraisal for taxpayers with property used to propagate a sustaining, breeding, migrating, or wintering population of indigenous wild animals.

A Wildlife Management Plan shall be completed on a form supplied by the Texas Parks and Wildlife Department for each tract of land for which appraisal based on wildlife management use is sought. The form and regional management plans may be obtained by contacting the Texas Parks and Wildlife Department, 4200 Smith School Road, Austin, TX 78744-3291.

COMPTROLLER RULE

The Texas Comptroller of Public Accounts has filed rule 9.4003 for adoption in the Texas Register on June 24, 2001. The rule became effective on July 15, 2002, twenty (20) days after publication for adoption. This rule has been added to the *Guidelines for Qualification of Agricultural Land in Wildlife Management Use*, Texas Comptroller of Public Accounts, Property Tax Assistance Division located at www.window.state.tx.us

McLennan County Appraisal District has placed this requirement into effect beginning, January 1, 2004. McCAD is located in Region 4 and will use a wildlife ratio of 92%, with a (12.5) acre minimum. Several documents and forms are available on the Texas Parks and Wildlife website at www.tpwd.state.tx.us . A wildlife management plan document (PWD 885-W7000) may also be obtained from the McLennan County Appraisal District by calling (254) 752-9864.

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. To qualify for agricultural appraisal under wildlife management use, the land **MUST** have been qualified and been appraised as agricultural land under 1-d-1 in the preceding year.

CURRENT YEAR

The second qualification for wildlife management use is the owner must use the land to propagate a sustaining, breeding, migrating or wintering population of indigenous wild animals. Under the law, a property owner must perform at least three (3) of seven (7) wildlife management activities on the land. The owner may qualify by performing more than three (3) of the listed activities, but may not engage in fewer than three (3). The seven (7) activities are:

- 1. 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 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.
- 2. Erosion Control** – Any active practice that attempts to reduce or keep soil erosion to a minimum for the benefit of wildlife is erosion control.
- 3. 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.
- 4. Providing Supplemental Supplies of Water** – Natural water exist in all wildlife environments. Supplemental water is provided when the owner actively provides water in addition to the natural sources.
- 5. 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.
- 6. 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.
- 7. Making Census Counts to Determine Population** – Census counts are periodic surveys and inventories to measure the number, composition, or other relevant information about the wildlife's population to determine if the current wildlife management practices are serving the targeted species.

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 management wildlife. 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.

Wildlife Basic Information

Purpose of Wildlife

To encourage the preservation of open space for wildlife management and conservation of the state’s natural heritage in all areas of the state;

To create definitive standards for tax appraiser to follow in determining the qualifications of property for appraisal on the basis of wildlife management use;

- To create a mechanism in addition to traditional agricultural use to allow ranchers, farmers and land managers to conserve open space;
- To affirm local control of property taxation;
- To preserve revenue neutrality for all concerned parties; and
- To allow each property currently qualified in wildlife management use to continue appraisal as open space land.

Definitions: The following words and terms, when used in wildlife management, shall have the following meanings, unless the context clearly indicates otherwise:

Human use – The use of indigenous wildlife or habitat for food, medicine, or recreation by humans.

Indigenous wildlife – All native animals that originated in or naturally migrated or migrate through an area and that are capable of living naturally in that area. The term does not include exotic livestock as defined by Agriculture Code, Sub Section 142.001.

Migrating population – Indigenous wildlife that moves between seasonal ranges.

Sustained breeding population – A group or population of indigenous wildlife that is capable of perpetuating itself through natural breeding.

Recreation – An active or passive activity for pleasure or sport.

Wildlife management property association – A group of landowners whose tracts of land:

- Are contiguous, provided that the presence of public roads and bodies of water does not affect the contiguity of the tracts;
- Are subject to percentage as adopted by the McLennan County Appraisal Districts Board of Directors on November 17th, 2003. (Resolution No. 2003-5)
- Are qualified under Texas Property Tax code, Chapter 23, Subchapter D; and
- Are subject to a written agreement that legally obligates the owner of each tract of land to perform the activities necessary to qualify for wildlife management use appraisal.

Wildlife use appraisal regions designated by the Texas Parks and Wildlife

Department – See, Texas Administrative Code, Title 34, Part 1, Chapter 9, Subchapter G, Rule 9.2002 & 9.2005 for list of counties by region (Rule 9.2002) and percentage ranges (Rule 9.2005).

Wildlife use percentage – The percentage of a tract of land that the Texas Parks and Wildlife Department has determined must be in wildlife management use for the land to be qualified for appraisal based on wildlife management use.

This percentage is calculated using the total acreage of the tract minus one as the numerator (N), and the total acreage as the denominator (D). The following formula expresses the calculation, with “X” representing the tract of land’s total acreage: $(X-1) / X = \text{wildlife use requirement}$.

$$N / D = \%$$

Wintering population – Indigenous wildlife that occupies an area during the winter as a consequence of natural migratory behavior.

Tract – The entire area of a parcel or contiguous parcels of land, as reflected in appraisal district records, under common ownership.

Qualifications for wildlife management:

Land qualifies for appraisal based on wildlife management use if:

- The **previous** tax year was qualified and appraised as open-space land or wildlife management use;
- The tract meets all the provisions of the Texas Property Tax Code, Chapter 23, Subchapter D;
- The tract was used for wildlife management January 1st of the year;
- It is instrumental in supporting a sustaining breeding, migrating, and wintering population of indigenous wildlife;
- The wildlife management plan required by the Property Tax Code is being implemented;
- No fewer than three (3) of the activities and practices described in *Guidelines for Qualification of Agricultural Land in Wildlife Management* are performed on the land in any given year;
- An application is filed by the owner of the tract of land, provided the request is made prior to May 1 (same rules for late application):
- The previous tax year the tract was part of a larger tract (split) which was qualified and appraised under **any** provision of Tax code, Chapter 23, Subchapter D;
- Owner who sold off land must re-apply. (PWD 888-7000)
- Owner of new tract must file their own plan. (PWD 885-W7000)
- Ownership of the tract is different from the ownership that existed on January 1st of the previous tax year (new owner). New owner must file their own management plan. (PWD 885-W7000)
- Percentage of acreage is within the specified ranges for the Appraisal District.
 - Stand Alone Property 12.5 acres minimum
 - Association/Co-op Properties 10.0 acres minimum
 - Species of concern 10.0 acres minimum

Wildlife Management Plan

A Wildlife Management Plan **shall be completed** on a form supplied by the Texas Parks and Wildlife Department **for each tract** of land for which appraisal based on wildlife management use is sought.

The Appraisal District shall make available the form. McLennan CAD, 315 S. 26st. St. / P. O. Box, Waco, Texas 76703 Phone: (254) 752-9864 www.mclennanCAD.org

The form and regional management plans may be obtained by contacting Texas Parks and Wildlife Department, 4200 Smith School Road, Austin, Texas 78744-3291 Phone: (800) 792-1112 www.tpwd.state.tx.us

The activities and practices in the plan shall be consistent with the activities and practices recommended in the appropriate Texas Parks and Wildlife Department regional management plan for the region in which the property is located, and shall include:

- Information on ownership and the property's history and current use;
- Specific species targeted for wildlife management activities and practices;
- Landowner goals for the property; and
- Specific qualifying wildlife and habitat management activities and practices that support the species being managed.
- A wildlife property association may prepare a single Wildlife Management Plan, provided the required information is included for each tract in the wildlife management association.

McLennan CAD Responsibilities upon receipt of plan

- All wildlife plans are reviewed upon receipt (maps, pictures, receipts, etc.).
- The appraiser will review forms for completeness then schedule an onsite inspection for determination if needed; to approve or deny the plan.
- If the plan is approved the owner will be notified by Notice of Appraised Value or will receive a letter by first class mail stating that they have been approved, along with a reminder, that the records may need to be kept for future updates (feed receipts, pictures, etc.,).
- If the property does not meet the criteria and is denied the owner will receive a denial letter along with information on how to appeal or protest the determination before the Appraisal Review Board, by Certified Mail.
- All approvals and denials are coded in PACS and the land codes are changed to reflect the land class as well as previous agricultural land type.

Annual Wildlife Reports / Updates

- Wildlife reports/updates (PWD 888-W7000) form, are reviewed in the same manner as a wildlife plan.

Requirements of the Chief Appraiser

- Make information available
- Make available forms (PTAD 50-129) & (PWD 885-W7000 & PWD 888-W7000)
- Make review that Application for 1-d-1 Open-Space Agricultural appraisal is completed in full
- Make review that TPWD Wildlife Management Plan, Parts I, II, III, IV & V are completed in full
- Make review that each corresponding section of management plan is completed in full
- Make forms available to public
- Provide copy of Section V or “THE BIG SEVEN” and what the meaning is.
- Provide information or where information can be obtained
- Answer questions concerning the application/plan
- Inform requestor that chief appraiser may ask for additional information
- Inform requestor if application is denied they will be notified by certified mail
- Request an Annual Report/Update
- Provide a copy of Report/Update form at time request is made
- Inform that Annual Report/Updates will be required every three (3-5) years or when reappraisal plan takes our review appraisers in the area.
- Mail out request
- Make handouts / guidelines for public information
- Train staff members to assist with information and questions