

KIMBLE CENTRAL APPRAISAL DISTRICT

# WILDLIFE POLICY

AGRICULTURAL LAND USED FOR WILDLIFE  
MANAGEMENT

2012

501 MAIN STREET / PO BOX 307, JUNCTION, TEXAS 76849

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Purpose is to provide procedures/guidelines to 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 Division located at (<http://www.window.state.tx.us>). Kimble Central Appraisal District has placed his requirement into effect beginning January 1, 2004. KCAD is located in Region 9 and will use a wildlife ratio of 98%, with a (50) acre minimum. Several documents and forms are available on the Texas Parks and Wildlife website at <http://www.tpwd.state.tx.us/>. A wildlife management plan may also be obtained from the Kimble Cad website [www.kimblecad.org](http://www.kimblecad.org) or at <http://www.tpwd.state.tx.us/publications/pwdforms/media/pwd-885w7000-open-space-agric-valuation-wildlife-mgmt-plan.pdf>.

## PRIOR YEAR

To qualify for agricultural appraisal under wildlife management use, land must have qualified and been appraised as agricultural land under 1-d-1 in the year prior to conversion.

## CURRENT USE

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:

- **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.
- **Erosion Control** – Any active practice that attempts to reduce or keep soil erosion to a minimum for the benefit of wildlife is erosion control.
- **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.
- **Providing Supplemental Supplies of Water** – Natural water exists in all wildlife environments. Supplemental water is provided when the owner actively provides water in addition to the natural sources.
- **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 natural produces on the land.
- **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.
- **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 manage 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 appraisers 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, § 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 tract 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 Kimble Appraisal district Board of Directors on July 11, 2002;
- are qualified under 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 page 9 in the guideline section of the Wildlife Management Use Manual for list of counties by region and percentage ranges. Also copy attached to End of Policy.

**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, and the total acreage as the denominator.

**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 Tax Code Chapter 23, Subsection D;

- The tract was used for wildlife management **January 1** of the tax year;
- It is instrumental in supporting a sustaining breeding, migrating, and wintering population of indigenous wildlife in the code;
- The wildlife management plan required by the Property Tax Code is being implemented;
- No fewer than three 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.
- Owner of new tract must file their own plan.
- Ownership of the tract is different from the ownership that existed on January 1 of the previous tax year (new owner). New owner must file their own management plan.
- Percentage of acreage is within the specified ranges for the Appraisal District.
 

• Stand Alone Property	50 acre minimum
• Association/Co-op Properties	20 acre minimum per owner
• Species of concern	20 acre 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.

The form and regional management plans may be obtained by contacting Texas Parks and Wildlife Department, 4200 Smith School Road, Austin, Texas 78744-3291.

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.

### **KCAD 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 and determination as to approve or deny the plan
- If the plan is approved the owner will receive a letter by first class mail stating that they have been approved along with a reminder of the records that need to be kept for future updates ( feed receipts, pictures of brush control, feeding requirements , etc)
- If the property does not meet the criteria and is denied the owner will receive a denial letter along with a protest form 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 ag land type

### **Annual Wildlife Updates**

- Wildlife updates are reviewed in the same manner as a wildlife plan

### **Requirements of the Chief Appraiser of Kimble County.**

- An implementation plan which outlines/schedules when each step will be implemented/performed.



- A copy of a Texas Parks and Wildlife assessment.
- Wildlife Management Application/Information
- Must complete Application for 1-d-1 Agricultural appraisal.
- Must answer all in Step 2.
- Must complete required section of Step 4.
- Request for Wildlife Management application.
- Provide copy of form from Texas Parks and Wildlife Department.
- Located in forms shelf
- May download from Texas Parks and Wildlife Department website.
- Provide copy of Section V of the Wildlife Management Use Guidelines/Procedures.
- Title “Wildlife Management Use Public Information.”
- Located in forms shelf.
- Provide information concerning wildlife management.
- Answer questions concerning 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 for Annual Report Form
- Provide copy of Report Form
- Located in forms shelf
- May download from Texas Parks and Wildlife Department website.
- Wildlife applications updates will be required every three (3) years or when intensity is questioned.
- Answer questions concerning annual report.

- Mail out request
- Mail out all items as outlined above.
- Track mail out w/date.
- Public Information
- Handout for public.
- Part of Guidelines.
- All staff members are required to know all information included.
- All staff will be prepared to assist public in person or phone.
- Public guide insert.

The Agricultural Advisory Board of the Kimble Central Appraisal District met on this the 26 day of April 2012 with a quorum present. After review of the foregoing Guidelines and Requirements for Agricultural Appraisal Qualification, a motion was made to recommend this as the policy of the Kimble Central Appraisal District's Agricultural Advisory Committee.

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Chair

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Secretary

Adopted April 26, 2012.