

Appendix B

Wildlife Tax Valuation Rules

Refer to the Texas Administrative Code link below for the complete text of all rules as adopted in December 2008:

[http://info.sos.state.tx.us/pls/pub/readtac\\$ext.ViewTAC?tac_view=5&ti=34&pt=1&ch=9&sch=G&rl=Y](http://info.sos.state.tx.us/pls/pub/readtac$ext.ViewTAC?tac_view=5&ti=34&pt=1&ch=9&sch=G&rl=Y)

The following is a summary of changes made by the new rules that were adopted on December 11, 2008. Our purpose is to give an overview of rule changes for use by landowners and those that assist them. If you have questions, please contact Linda Campbell (512-389-4395) or Todd George (512-389-4329), Texas Parks and Wildlife Department, Austin.

1. New definitions have been added and some existing definitions have been clarified

- Wildlife Management Practices are defined as those listed in the Tax Code (23.51(7)(A) - Habitat Control, Erosion Control, Predator Control, Providing supplemental supplies of water, Providing supplemental supplies of food, providing shelters, Making census counts to determine population.
- Wildlife Management Activities are defined as methods of implementing wildlife management practices as described in the TPWD guidelines for each region.
- The definition of a tract of land was changed to clarify that tracts of land will be considered contiguous even though they are bisected by a public road or body of water.
- The definition of Wildlife Management Property Association was changed to clarify that tracts of land of landowners in the association will be considered contiguous even though they are bisected by a public road or body of water. Other requirements are the same.
- The term sustained breeding population was changed to breeding population to be consistent with the Tax Code and because the term sustained refers to breeding, migrating, and wintering populations of wildlife. The definition is the same.
- The term Wildlife Use Percentage has been changed to Wildlife Use Requirement in recognition that the formula that determines the minimum acreage requirements is not actually a percentage of use.

2. Changes to the Wildlife Use Appraisal Regions

The appraisal regions have been reorganized to more closely track the defined ecological regions as specified in the TPWD Wildlife Management Guidelines. If a county is in more than one ecological region, the region that comprises the majority of the county was selected.

Trans Pecos

- Brewster
- Crane
- Culberson
- El Paso
- Hudspeth
- Jeff Davis
- Loving
- Pecos
- Presidio
- Reeves
- Terrell
- Ward
- Winkler

High Plains

- Andrews
- Armstrong
- Bailey
- Carson
- Castro
- Cochran
- Crosby
- Dallam
- Dawson
- Deaf Smith
- Ector
- Floyd
- Gaines
- Glasscock
- Hale
- Hansford
- Hartley
- Hockley
- Howard
- Hutchinson
- Lamb
- Lubbock
- Lynn
- Martin
- Midland
- Moore
- Ochiltree
- Oldham
- Parmer
- Potter
- Randall
- Sherman
- Swisher
- Terry
- Upton

- Yoakum

Rolling Plains

- Archer
- Baylor
- Borden
- Briscoe
- Callahan
- Childress
- Clay
- Coke
- Coleman
- Collingsworth
- Concho
- Cottle
- Dickens
- Donley
- Fisher
- Foard
- Garza
- Gray
- Hall
- Hardeman
- Haskell
- Hemphill
- Jones
- Kent
- King
- Knox
- Lipscomb
- McCulloch
- Mitchell
- Motley
- Nolan
- Roberts
- Runnels
- Scurry
- Shackelford
- Stonewall
- Taylor
- Throckmorton
- Tom Green
- Wheeler
- Wichita
- Wilbarger

Western Edwards Plateau

- Crockett
- Edwards

- Irion
- Kimble
- Menard
- Reagan
- Real
- Schleicher
- Sterling
- Sutton
- Val Verde

Eastern Edwards Plateau

- Bandera
- Bexar
- Blanco
- Burnet
- Comal
- Gillespie
- Hays
- Kendall
- Kerr
- Llano
- Mason
- San Saba
- Travis
- Williamson

Cross Timbers and Prairies

- Bell
- Bosque
- Brown
- Comanche
- Cooke
- Coryell
- Denton
- Eastland
- Erath
- Hamilton
- Hood
- Jack
- Johnson
- Lampasas
- Mills
- Montague
- Palo Pinto
- Parker
- Somervell
- Stephens
- Tarrant

- Wise
- Young

South Texas Plains

- Atascosa
- Dimmit
- Duval
- Frio
- Jim Hogg
- Kinney
- LaSalle
- Live Oak
- Maverick
- McMullen
- Medina
- Starr
- Uvalde
- Webb
- Zapata
- Zavala

Blackland Prairie

- Collin
- Dallas
- Delta
- Ellis
- Falls
- Fannin
- Grayson
- Hill
- Hunt
- Kaufman
- Lamar
- Limestone
- McLennan
- Milam
- Navarro
- Rockwall

Post Oak Savannah

- Bastrop
- Bee
- Brazos
- Burleson
- Caldwell
- DeWitt
- Fayette
- Franklin
- Freestone
- Goliad

- Gonzales
- Grimes
- Guadalupe
- Henderson
- Hopkins
- Karnes
- Lavaca
- Lee
- Leon
- Madison
- Rains
- Red River
- Robertson
- Titus
- Van Zandt
- Washington
- Wilson

Pineywoods

- Anderson
- Angelina
- Bowie
- Camp
- Cass
- Cherokee
- Gregg
- Hardin
- Harrison
- Houston
- Jasper
- Liberty
- Marion
- Montgomery
- Morris
- Nacogdoches
- Newton
- Panola
- Polk
- Rusk
- Sabine
- San Augustine
- San Jacinto
- Shelby
- Smith
- Trinity
- Tyler
- Upshur
- Walker
- Wood

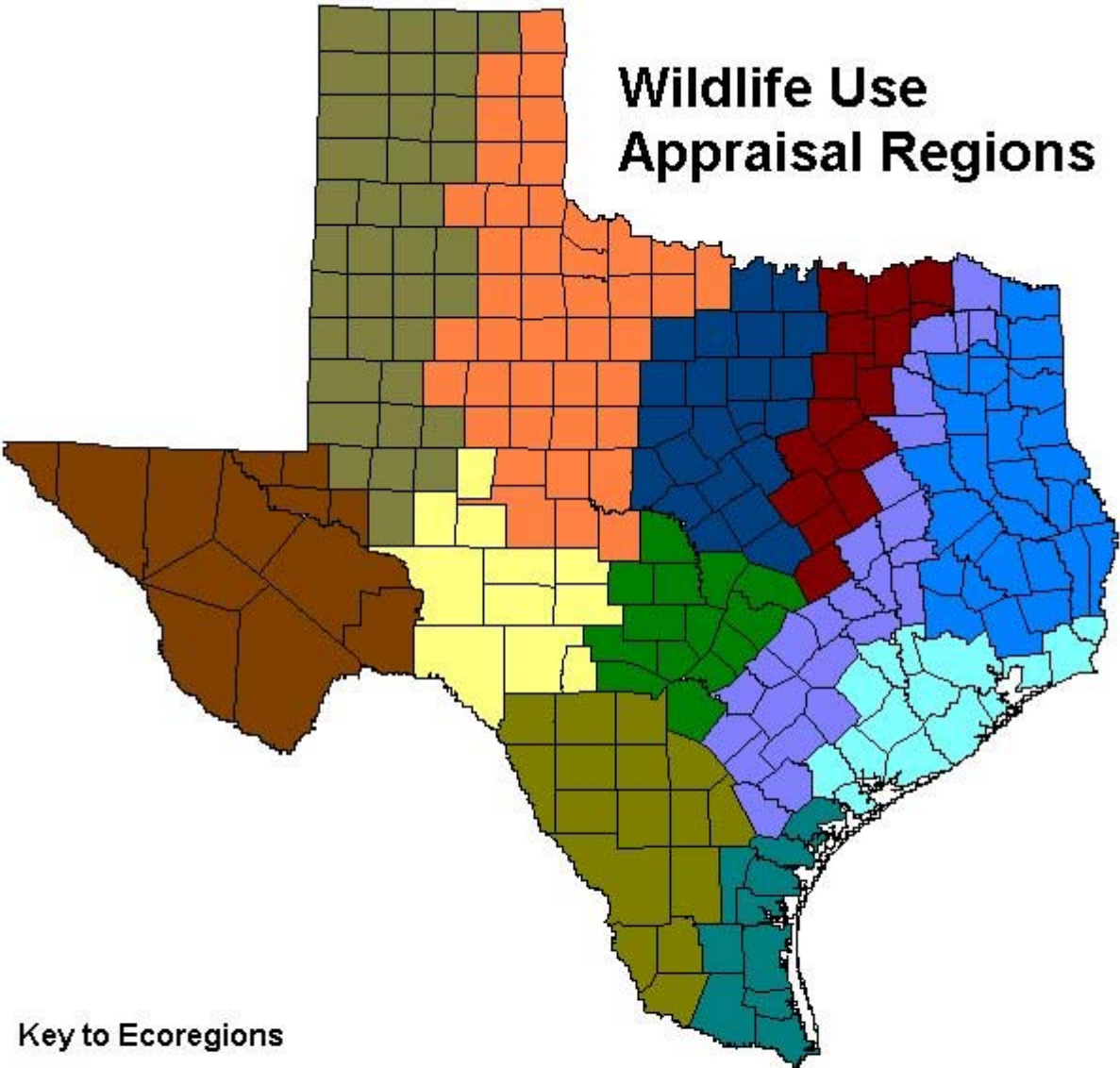
Upper Gulf Prairies and Marshes

- Austin
- Brazoria
- Calhoun
- Chambers
- Colorado
- Fort Bend
- Galveston
- Harris
- Jackson
- Jefferson
- Matagorda
- Orange
- Victoria
- Waller
- Wharton


Lower Gulf Prairies and Marshes

- Aransas
- Brooks
- Cameron
- Hidalgo
- Jim Wells
- Kenedy
- Kleberg
- Nueces
- Refugio
- San Patricio
- Willacy

Wildlife Use Appraisal Regions



Key to Ecoregions

- | | |
|--|---|
|  Trans Pecos |  South Texas Plains |
|  High Plains |  Blackland Prairie |
|  Rolling Plains |  Post Oak Savannah |
|  Western Edwards Plateau |  Pinewoods |
|  Eastern Edwards Plateau |  Upper Gulf Prairies & Marshes |
|  Cross Timbers & Prairies |  Lower Gulf Prairies & Marshes |

3. Changes to the Wildlife Management Plan (WMP) requirements are as follows:

- The Chief Appraiser may accept, but may not require, a WMP not completed on a TPWD form. All required information must be provided.
- An appraisal district may require an annual report.
- A Wildlife Management Property Association may file a single WMP or annual report, but all members must sign the WMP or annual report.
- Practices implemented in WMPs must not harm endangered species, but they are not required to benefit these species – the change mirrors requirements of the Endangered Species Act.

4. Changes to the Qualifications for Wildlife Management Use are as follows:

- The TPWD Comprehensive Wildlife Management Guidelines set the degree of intensity standard for wildlife management practices and activities implemented in the various ecological regions.
- The landowner selects which 3 of 7 wildlife management practices to implement each year.
- Property must now be "actively managed" to sustain a breeding, migrating, or wintering population of indigenous wildlife, where prior rule required that the land was "instrumental in supporting" this wildlife.
- Primary Use is the same as Principal Use and is defined as:
 - The property is actively managed according to a WMP.
 - Wildlife management practices and activities are given priority over other uses.
 - Secondary uses of the land do not significantly and demonstrably interfere with wildlife management practices and activities and are not detrimental to the wildlife being managed.

5. Changes to Wildlife Use Requirement are as follows:

- Use or minimum acreage requirements now apply only when the property has had a reduction in acreage – it no longer requires both a change in ownership and a reduction in acreage.
- The Chief Appraiser in each county, with the advice and consent of the Appraisal District Board of Directors, now selects the wildlife use requirement from the allowable range based on the appropriate appraisal region.
- Minimum acreage ranges are the same except for Terrell (increase), Clay (increase), McCulloch (increase) and Bee (decrease) counties. Changes result from the reorganization of appraisal regions.
- Existing properties in wildlife management are grandfathered and not affected by these changes.