WILDLIFE APPRAISAL MANUAL



PALO PINTO APPRAISAL DISTRICT

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WILDLIFE MANAGEMENT

All questions and issues not covered will be referred to the Texas Property Tax Code, Manual for the Appraisal of Agricultural Land, Qualification of Agricultural Land in Wildlife Management Use published by the Texas Comptroller of Public Accounts, and Comprehensive Wildlife Management Planning Guidelines published by the Texas Parks and Wildlife Department.

Wildlife management is defined as actively using land that at the time the wildlife management use began was appraised as qualified open-space land under Section 23.51 of the Texas Property Tax Code in at least three of the following ways to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, including food, medicine, or recreations. The minimum standards listed below are set by the Texas Parks and Wildlife

Habitat control-

A. **Grazing Management**- Including deferments, extended rest from grazing, seasonal stocker operations. A range that has not been grazed for a long period of time and is otherwise not periodically disturbed can become stagnant. It will be dominated by relatively few species of plants and exhibit limited variety and diversity. Therefore, total long-term deferment from livestock grazing is not normally recommended of optimum range and wildlife habitat management. Continuous grazing should not be used as a 1 grazing method if the land manager's desire is to improve habitat for wildlife. *See TPWD Appendix D- Livestock Recommendations for information to help prepare a specific grazing proposal. Activities should be reviewed annually.*

B. **Prescribed Burning**- The planned application of fire to enhance habitat and plant diversity, control woody species, increase food, manipulate cover, or improve structure in the habitat or selected species. *A minimum of 15% of acreage burned over 7 years.*

C. **Range Enhancement or Native Reseeding of Grasses or Forbs**- Establish native grasses and forbs that provide food and cover for wildlife or erosion control benefits. *Enhancement should annually affect a minimum of 10% of the total area designated in the plan, or a minimum of 10 acres annually, whichever is smaller, until the project is completed.*

D. **Brush Management**- May be removal or establishment of woody plants. Can be the selective removal or suppression of target woody species, including exotics, to allow for increased population of desirable trees, shrubs, grasses and forbs for forage nesting, or protective cover for selected species. This practice can include the planting of native tree and shrub species. *Brush*

management practices should annually affect a minimum of 10% of the total area designated in the plan, or a minimum of 10 acres annually, whichever is smaller.

E. Riparian Management and Enhancement- Can include providing livestock with alternate watering sites, deferring livestock grazing in pastures with riparian areas, and fencing riparian areas to exclude or provide short duration grazing livestock. *A minimum of 1 Riparian Management and Enhancement project must be implemented and maintained every 10 years to qualify.*

F. Wetland Enhancement- Annually provide seasonal or permanent water for roosting, feeding, or nesting habitat for wetland wildlife. *Construction and maintenance of a new project will qualify for 10 years.*

G. Habitat Protection for Species of Concern- Planned protection and management of land or a portion of land to provide habitat for an endangered, threatened or rare species, such as fencing off critical areas, managing vegetation structure and diversity within species parameters, establishing and maintaining firebreaks to protect critical overstory vegetation and annually monitoring the species of concern. *A minimum of 1 project must be implemented every 10 years to qualify.*

H. Prescribed Control of Native, Exotic and Feral Species- Populations of exotics, feral animals and wildlife should be strictly controlled to minimize negative impact on native wildlife and habitat. *The removal or control of exotic vegetation or the conversion of tame grass pastures must affect a minimum of 10% of the area designated, or 10 acres annually, whichever is smaller.*

I. Wildlife Restoration- Restoration or enhancement of habitat to good condition for target species, and reintroduction and population management of TPWD approved native species within the carrying capacity of the habitat as part of an approved restoration area at a scale capable of supporting sustainable population.

Erosion Control- A minimum of 1 project must be implemented and maintained every 10 years to qualify.

A. Pond Construction and Major Repair- A minimum of 1 project must be implemented and maintained every 10 years to qualify.

B. Gully Shaping- A minimum if 1 project must be implemented and maintained every 10 years to qualify.

C. Streamside, Pond and Wetland Revegetation- a minimum of 1 project must be implemented and maintained every 10 years to qualify.

D. Plant Establishment on Critical Areas (erodible)- a minimum of 1- seedlings per acre must be planted and maintained annually on 10 acres or a

minimum of 10% (whichever is smaller) of the total designated area treated annually.

E. Dike/Levee Construction/Management- a minimum of 1 project must be implemented and maintained every 10 years to qualify.

F. Establish Water Diversion- a minimum of 1 project must be implemented and maintained every 10 years to qualify.

Predator Control-

A. Predator Management- The management of predator populations to increase survival of target species. Key native predator species may include coyote, raccoon, bobcat, mountain lion, and rat snakes. Exotic predators may include feral house cat, feral dog, and feral hogs. *The predator control plan should be prepared or approved by a competent professional and include the list, duration and intensity of methods to remove the target species annually.*

B. **Imported Red Fire Ant Control**- To protect native wildlife species or their food base, including native fire ants which seem to restrict the spread of the imported fire ants; *proper treatment of at least 10 acres or 10% of infested area per year, whichever is more.*

C. Control of Cowbirds- Reducing populations of these birds for the purpose of decreasing nest parasitism on target Neotropical bird species in a PLANNED PROGRAM (see TPWD Appendix J, K and Q). Trapping and euthanizing requires certification from TPWD. *Removal of at least 30 cowbirds annually is required to qualify.*

D. Grackle/Starling/ House Sparrows Control- Reducing populations of Grackles, Starlings and or House Sparrows for the purpose of controlling avian diseases and reducing overcrowding to exclusion of other avian fauna in a planned program- See TPWD Appendix J, particularly targeting white-winged dove and other Neotropical birds. *Removal of at least 30 grackles/starlings/house sparrows annually is required to qualify.*

Providing Supplemental Water- Includes providing supplemental sources of water specifically for wildlife in habitats where water is limited. Wildlife water developments are in addition to those sources already available to livestock and may require protection from livestock.

A. Marsh/Wetland Restoration or Development- Provide supplemental water in the form of shallow wetlands for wetland dependent wildlife. *Minimum requirement of 1 marsh/wetland restored or developed per 10 years. Annual water management of project or existing wetland qualifies.*

B. Well/Trough/Windmill Overflow/Roof Rainwater Harvesting Wildlife Watering Facilities. Designing and implementing water systems that provide supplemental water for wildlife and or wetlands. *A minimum of 1 project per 10 years must be completed to qualify. Consistent water management for wildlife at sites qualifies.*

C. Spring Development and or Enhancement- Implementing methods designed to protect the immediate area surrounding a spring. *A minimum of 1 project per 10 years must be completed to qualify. Existing or restored springs consistently managed to prevent degradation qualifies.*

Providing Supplemental Supplies of Food-

A. Food Plots- The establishment of locally adapted annual (spring and fall) or perennial forages on suitable soils to provide supplemental food and cover during critical periods of the year. Livestock should be generally excluded from small food plots. 2-5% of total land area should is required for white-tailed deer. *A minimum of 1% of the acreage should be planted in seasonal food plots.*

B. Feeders and Mineral Supplementation- Dispensing supplemental foods from artificial devices to meet the dietary requirements of selected wildlife species during critical periods of the year. *A minimum of 1 free-choice feeder per 320 acres in use during the recommended time period, with a minimum of 16% crude protein feed is required to qualify. (See TPWD Appendix for deer)*

C. Managing Tame Pasture, Old Fields and Croplands- May include: planting cool season and or warm season legumes and or small grain pastures, easements and periodic ground disturbance through shallow discing. *A minimum of 3 % of the designated area must be treated annually to qualify.*

D. Transition Management of Tame Grass Monocultures- Transition from tame grass to native grass should include annually overseeding improved grass pastures with locally adapted legumes (clovers, vetches, peas) to increase plant diversity, provide wildlife foods and gradually convert the tame pastures to native vegetation. *A minimum of 25 % of the designated area must be treated annually to qualify.*

Providing Supplemental Shelters- The best shelter and cover for wildlife is provided by a well maintained habitat. Some practices can be implemented to provide types of shelter that may be limited in the habitat.

A. Nest Boxes, Bat Boxes- *Number and location of nest boxes should be consistent with habitat needs and territorial requirements of the target species, and sufficient over the area to provide a real supplement to the*

target population and address and identified severe limiting factor as a part of a comprehensive wildlife management plan.

B. Brush Piles and Slash Retention- The planned placement and or retention of brush piles to provide additional wildlife cover in habitats where cover is a limited factor for the selected species. *A minimum of 1 % of the designated area must be treated annually to qualify.*

C. Fence Line Management- Maintain, establish or allow the establishment of trees, shrubs, forbs and grasses on fence lines to provide wildlife food and cover a minimum of 30 yards wide. This practice is only applicable where cover is limited in the habitat (cropland or tame pasture). *A minimum length of 100 yards of Fence Line Management per ¼ mile of fence is required annually to qualify.*

D. Hay Meadow, Pasture and Cropland Management for Wildlife- Mowing of hay fields should be postponed until after the peak of nesting/rearing period of birds and mammals (after July 15th). A wide bar should be placed on the front of the tractor at a height of 1' when mowing to help flush wildlife using this cover. Weeds are an important source of food for most wildlife species. *Annually mow/shred 25% of open areas per year, preferably in strips or mosaic types of patterns, to create "edge: and structural diversity.*

E. Half-Cutting Trees or Shrubs- This practice is best done in the early or middle part of the growing season. *A minimum of one clump of trees/shrubs per 100 yards on at least 10% of acreage or 10 acres, whichever is smaller, annually to qualify.*

F. Woody Plant/Shrub Establishment- Plantings should consist of native trees and shrubs that produce hard or soft mass, or provide nesting or escape cover. Planting should be made in groups to provide both cover and additional food rather than scattered trees.

G. Natural Cavity/snag Development- Retain and create snags for cavity dwelling species. Undesirable trees can be girdled or individually treated with herbicide and left standing. *A minimum of 5 snags per acre, on 5% of the acreage, must be retained/created annually.*

Census counts- *For census activity to qualify for deer, a combination or methods must be used to obtain a reasonable assessment of the deer herd for habitat and harvest management. For most properties, this will require spotlight surveys, daylight or incidental observations, and harvest data for all deer. Similar intensity should be applied for other species to qualify for this activity.*

A. Spotlight Counts- A minimum of 3 counts or a minimum of 15 surveyed miles must be completed annually.

B. Aerial Counts- Should be performed by a trained individual annually.

C. Daylight Deer Herd/Wildlife Composition Counts/Photo Stations- Counts should be conducted on standardized transects along 5 mile minimum

lies and run at least 3 times to obtain at least 100 observations. On smaller tracts, at least 5 separate, 2 hour counts during early morning or late afternoon from deer blinds may be used.

D. Harvest Data Collection/Record Keeping-Collect all age, weight, and antler development data from harvested deer. Age and sex information should be obtained from game birds and waterfowl to determine sex ratios and annual production.

It is important to note that the land must be currently used and receiving special agricultural valuation at the time the land is changed into wildlife management. The history of agricultural use, primary use, and degree of intensity standards are the same for wildlife management as they are for 1-d-1 open-space land.

QUALIFICATION FOR APPRAISAL OF WILDLIFE MANAGEMENT USE

A tract of land qualifies for agricultural appraisal based on wildlife management use if the tract is currently appraised as qualified open space, primarily used for wildlife management, actively managed to sustain a breeding, migrating, or wintering population of indigenous wildlife through implementation of a wildlife management plan, the landowner manages indigenous wildlife for human use, and the tract meets the specified use requirements if applicable. The minimum acreage for Palo Pinto County is 20 acres unless property is part of a Wildlife Management Property Association or designated by the Texas Parks and Wildlife as a habitat for endangered species.

WILDLIFE USE REQUIREMENT

A tract of land's wildlife use requirement is a number expressed as a percentage and calculated by subtracting one from the total number of acres in the tract of land and dividing the result by the total number of acres in the tract of land. The following formula expressed the calculation, with "x" representing the tract of land's total acreage: (x-1)/x=wildlife use requirement. If the number of acres in the tract of land is equal to or greater than the number of acres in the tract of land on January 1st of the preceding tax year, the tract of land is not subject to the wildlife use requirement. All member owners must sign the form or must file individually.

Palo Pinto County is located in the Cross Timbers & Prairies of the Wildlife Use Appraisal Regions. Based on this location, minimum acreage requirements are suggested by the Texas Comptroller of Public Accounts. The wildlife use requirement states that the percent range for qualification in our area is 93-95%. If the land is part of a wildlife management property association then the range is 91-92%. And if the land is located in an area designated by the Texas Parks and Wildlife as habitat for endangered species, a threatened species, or a candidate

species for listing as threatened or endangered, the wildlife use requirement will be in a range of 91-92%.

The percentage set for the wildlife use requirement is set by the chief appraiser with the advice and consent of the Appraisal District Board of Directors. The percentages set for Palo Pinto County are 95% for normal tracts and 92% for tracts that are part of a wildlife management property association or a habitat for an endangered species. **This calculates to minimum acreages for Palo Pinto County of 20 acres for normal tracts and 12.5 acres for tracts that are part of a wildlife management property association or a habitat for an endangered species.** Example 20-1=19/20=.950 or 95%. 12.5-1=11.5/12.5=.920 or 92%.

To calculate if a property meets this requirement, take the acreage of the property applied for and subtract one, then divide by the total acreage of the property. If this value is 95% or more, then the property qualifies for wildlife management. For example, if the property is 20 acres, then 20-1=19, 19 divided by 20 is .950 or 95%. The property would then meet the minimum acreage requirements. This calculation figures a minimum acreage qualification of **20 acres for wildlife or 12.5 acres for tracts that are part of a wildlife management property association or a habitat for an endangered species in Palo Pinto County.**

WILDLIFE MANAGEMENT PLAN

In order to apply for wildlife management use special valuation, a property owner must file a Wildlife Management Plan on a form provided by the Texas Parks and Wildlife Department on or before April 30th of the year the application is for. The deadlines, denials, and protest requirements are also the same as they are for 1-d-1 open-space land.

The plan must include landowner goals for the property and provide a set of activities designed to integrate wildlife and habitat improvement. A common plan is likely to include elements of all seven listed wildlife management activities. Activities and practices should be appropriate for Palo Pinto County.

FILING DEADLINE

The deadline for applications is "before May 1st," meaning the application form must be postmarked or filed no later than midnight April 30th. For good cause and only on the property owner's request, the chief appraiser may extend the filing deadline for not more than 60 days.

LATE APPLICATIONS

The property owner may file a late application up until the appraisal review board approves the appraisal records for that year. This usually occurs around July 20th. However, there is a penalty for late application. An application filed after April 30th is subject to a penalty equal to 10% of

the difference between the tax if imposed at market value and the tax imposed at the agricultural productivity value. The chief appraiser must note the penalty in the appraisal records and send the property owner written notice explaining the reasons for the penalty.

ACTION ON APPLICATIONS

The chief appraiser or her designee must review each application and decide to approve it and grant agricultural appraisal, disapprove it and ask for more information, or deny the application. The chief appraiser must determine the validity of all timely filed applications before she turns the appraisal records over to the appraisal review board. The chief appraiser usually gives the appraisal records to the appraisal review board by May15th. The chief appraiser must also review all late applications before the appraisal review board approves the appraisal records. If she denies an application, she must notify the applicant in writing within five days. The applicant then has 30 days to file a protest with the ARB.

ADDITIONAL INFORMATION

If the initial application does not contain all the information needed to determine whether or not a property qualifies, the chief appraiser may request additional information. The applicant must provide additional information within 30 days after the date of the request or his application will be denied.

ON SITE INSPECTION

All tracts of land associated with an application are inspected via a field visit to the property to determine if the information provided on the application is accurate. Upon inspection of the property, the appraiser will look for signs of agricultural use and make notes of what is seen or not seen. Pictures of the property and evidence of agricultural appraisal may also be taken at this time. A determination is then made either to grant or deny the agricultural special valuation and the application. If the application is denied, the applicant is notified by certified mail with a reason for the denial. If the application is approved, it will be dated and initialed by the appraiser. After the agricultural use is entered into the property, the agricultural use application is scanned in to the account.

DENIAL OF APPLICATION

If the application is denied, the chief appraiser shall deliver written notice to the applicant within 5 days after the date he makes the determination. The notice shall include a brief explanation of the procedures for protesting his action and a full explanation of the reasons for

denial of the application. All denials are mailed out by certified mail within 5 days of determination of denial.

WILDLIFE MANAGEMENT PROPERTY ASSOCIATION

A wildlife management property association is a group of landowners whose tracts of land: are contiguous, meet the wildlife use requirement, appraised as open space land, and are subject to a written agreement that legally obligates the owner of each tract of land to perform the management practice and activities necessary to qualify under this subchapter for appraisal based on wildlife management use. Each tract must meet the Wildlife Use Requirement listed below. The minimum acreage is 12.5 acres for tracts that are part of a wildlife management property association.

WILDLIFE MANAGEMENT ANNUAL REPORT

The chief appraiser requires a property owner receiving wildlife management special valuation to file a signed "annual" report detailing the activities and results of the wildlife management plan for that appropriate year. Since PPAD is on a 3 year appraisal cycle, the appraisers will send reports to property owners in their correct appraisal area for that year in January with a due date of April 30th of that year. Failure to return the annual report could result in loss of wildlife management special valuation. Any and all properties that filed for Wildlife Management are visited before approval or denial of application.

PRODUCTIVITY VALUE FOR WILDLIFE MANAGEMENT

Productivity Value for wildlife management is the same as the property was as if qualified for open space land.