

Special Use Valuation in Texas (Part IV): Wildlife Management Use

Posted on [November 28, 2016](#) by [tiffany.dowell](#)

This is our final post in the Special Use Valuation in Texas series. If you missed any of the prior posts, click [here](#).

Today, we will look at the Wildlife Management Use Valuation (“WMUV”). Although technically a sub-part of the Open Space Valuation method (Texas Constitution Article VII, Section (1)(d)(1), WMUV has a distinct set of rules apart from other open space land. These rules are found in the Texas Tax Code Sections 23.51 and 23.521 and the Texas Administrative Code Chapter 9.2001 – 2005. WMUV is the newest agricultural land valuation method, being passed in 1995 and becoming effective in 1997. A landowner must submit an application to the County Appraisal District, which includes a wildlife management plan.



Texas A&M Agrilife Extension photo by Kathleen Phillips

Requirements

In order to qualify for WMUV, a landowner must meet the following requirements:

(1) Land used primarily for wildlife management;

To determine if land is primarily used for wildlife management, Appraisal Districts look at a number of factors, including whether the land is being managed under a wildlife management plan, whether the landowner gives wildlife management practices priority over other activities on the land, and whether the secondary uses of the property significantly and demonstrably interfere with the wildlife management practices, whether the activities conducted on the land are detrimental to the indigenous wildlife targets for management, and whether there are any improvements used to control or sustain the wildlife population.

Additionally, minimum acreage requirements are developed by County Appraisal Districts based upon ratios applicable to various regions in the state. More information about that can be seen in the Redmond and Cathey publication, linked below.

(2) Land must have qualified for open space valuation for the year prior to the application;

Land must have been qualified as open-space (1-d-1) or as qualified timber land for the year prior to the application. As discussed in this prior post, there are numerous requirements, including use for five of the last seven years, to satisfy the requirements of open space valuation.

(3) Land is actively being managed to sustain a breeding, migrating, or wintering population of indigenous wildlife through implementation of a wildlife management plan.

An “indigenous” animal is a native animal that originated or naturally migrates through an area and is living naturally in that area. Animals need not permanently be on the land, provided that they regularly migrate or seasonally live there.

(4) Landowner must utilize at least 3 of the 7 listed practices;

A landowner must use at least three of the following seven practices each year: habitat control; erosion control; predator control; providing supplemental supplies of water; providing supplemental supplies of food; providing shelters; or making census counts to determine populations. These practices are discussed in detail in the Texas Comptroller publication for which a link is provided below.

(5) Indigenous wildlife population must be produced for human use.

The law requires that the wildlife be for human use, which includes food, medicine, or recreation. Of these, recreation is the most broad, allowing activities like hunting, bird watching, photography, and even the owner’s own enjoyment of the land and wildlife to qualify.

Land Value Calculation

Land in WMUV is valued based upon its appraised value prior to conversion to Wildlife Management Use. For example, if prior to conversion, land was valued under Open Space Valuation as native pasture, it would remain to be valued based upon native pasture calculations.

Additional Information

Here are some useful links with additional information on the requirements to qualify for Wildlife Management Use:

Texas Comptroller, [Guidelines for Qualification of Agricultural Land in Wildlife Management Use](#)

Larry Redmond & James Cathey, [Wildlife Management and Property Tax Valuation in Texas](#)