

**GONZALES COUNTY APPRAISAL DISTRICT**  
**928 St. Paul Street**  
**Gonzales, Texas 78629**

**RESOLUTION NO. 232**

**WHEREAS**, the State Comptroller Rule §9.2005 requires the Chief Appraiser, with the advice and consent of the Board of Directors to designate wildlife use percentages to apply to each tract of land in which the number of acres in the tract of land is fewer than the number of acres in the tract of land on January 1 of the preceding tax year; and

**WHEREAS**, Rule §9.2002 places Gonzales County in the Post Oak Savannah Wildlife Use Appraisal Region, which provides for the following range of minimum wildlife use percentages as follows:

- a. 92%-94% for tracts not part of a wildlife management property association.
- b. 90% or 91% for tracts part of a wildlife management property association.
- c. 90% or 91% for tracts designated by the Texas Parks and Wildlife Department as habitat for endangered, threatened or candidate species for listing as threatened or endangered.

**NOW THEREFORE BE IT HEREBY RESOLVED** that, the Board of Directors of the Gonzales County Appraisal District by a majority vote taken in a public meeting, has designated the following wildlife use percentages to apply to each tract of land in which the number of acres in the tract of land is fewer than the number of acres in the tract of land on January 1 of the preceding tax year, effective immediately:

- a. 92 % for tracts not part of a wildlife management property association.
- b. 90 % for tracts part of a wildlife management property association.
- c. 90 % for tracts designated by the Texas Parks and Wildlife Department as habitat for endangered, threatened or candidate species for listing as threatened or endangered.

**RESOLVED, PASSED AND APPROVED** by the Board of Directors of the Gonzales County Appraisal District this 19 day of March, 2009.

*James R. Clapp*  
Vice-Chairman, Board of Directors

Attest:  
*John L. Humphrey*  
Secretary, Board of Directors

(f) Percentage of acreage to be dedicated to wildlife management. The Appraisal District Board of Directors in each county shall designate a wildlife use percentage that shall apply to each tract of land for which a wildlife use qualification is sought.

(1) The wildlife use percentage shall be selected from the percentage ranges specified for the county by the following, as applicable:

(A) Region 1--not less than 97% or more than 99%;  $92\% = 12.5 \text{ AC}$

(B) Region 2--not less than 96% or more than 98%;  $93\% = 14.285 \text{ AC}$

(C) Region 3--not less than 93% or more than 95%; and  $94\% = 16.666 \text{ AC}$

→ (D) Region 4--not less than 92% or more than 94%.

(2) The wildlife use percentage for properties within a wildlife management property association shall be as follows:

(A) Region 1--either 95% or 96%;  $90\% = 10 \text{ AC MIN}$

(B) Region 2--either 94% or 95%;  $91\% = 11.11 \text{ MAX}$

(C) Region 3--either 91% or 92%; and

→ (D) Region 4--either 90% or 91%.

(3) The wildlife use percentage for a property in an area designated by the Texas Parks and Wildlife Department as habitat for an endangered species, a threatened species, or a candidate species for listing as threatened or endangered shall be as set forth in this subsection; however, the wildlife and habitat management plan for such a property must address specific practices and activities intended to benefit specific species.

(A) Region 1--either 95% or 96%;  $90\% = 10 \text{ AC}$

(B) Region 2--either 94% or 95%;  $91\% = 11.11$

(C) Region 3--either 91% or 92%; and

→ (D) Region 4--either 90% or 91%.

(g) Effective date. Effective tax year beginning January 1, 2002, except as otherwise provided by subsection (h) of this section, to qualify for appraisal based on wildlife management use, a property must meet the standards established by this section. Provided however, that a property owner who demonstrates, by clear and convincing

## Calculating Eligible Ratio

(continued)

Based on total tract size minus 1,  
divided by the total tract size.

## Example to Determine Eligibility:

IF: ratio chosen is 95%...

THEN:  $\frac{\text{Tract size} - 1}{\text{Tract size}}$

## Calculating Eligible Ratio

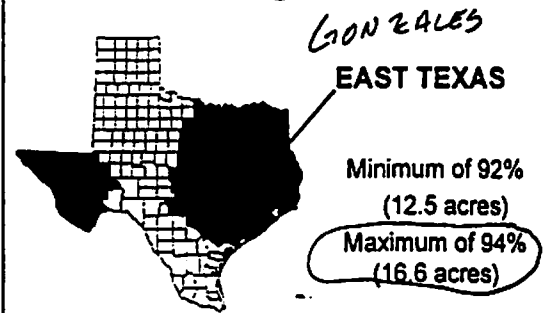
(Continued)

FOR EXAMPLE:

$$\frac{20 - 1}{20} = \frac{19}{20} = .95 = 95\%$$

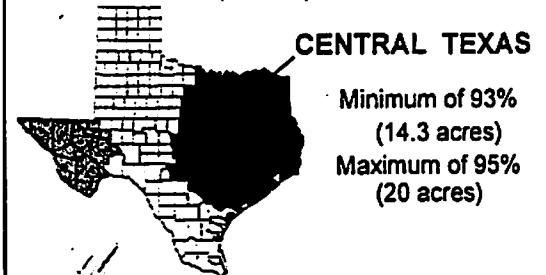
At 95%, tract size qualifies for  
Wildlife Management Use

## Wildlife Management Ratios



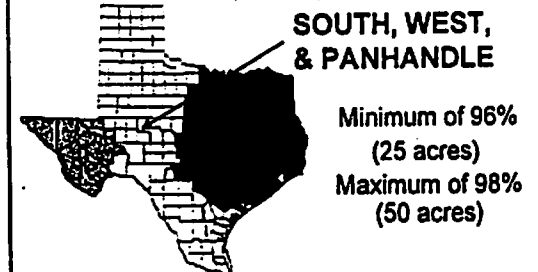
## Wildlife Management Ratios

(Continued)



## Wildlife Management Ratios

(Continued)



STATE OF TEXAS  
COUNTY OF GONZALES

GONZALES COUNTY APPRAISAL DISTRICT  
928 St. Paul Street  
Gonzales, Texas 78629

RESOLUTION NO. 154

WHEREAS, the State Comptroller Rule §9.4003 requires the Board of Directors of each appraisal district to designate wildlife use percentages to apply to each tract of land for which a wildlife use qualification is sought under Tax Code §23.51(7); and

WHEREAS, Rule §9.4003 places Gonzales County in Wildlife Use Appraisal Region 4, which provides for the following range of minimum wildlife use percentages as follows:

- a. 92%-94% for property not part of a qualifying Wildlife Management Association.
- b. 90% or 91% for properties part of a qualifying Wildlife Management Association.
- c. 90% or 91% for property designated by the Texas Parks and Wildlife Department as habitat for endangered, threatened or candidate species for listing as threatened or endangered provided the management plan for such property addresses specific practices and activities intended to benefit the specific species.

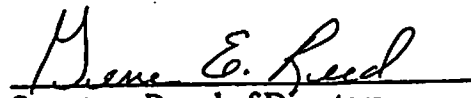
NOW THEREFORE BE IT HEREBY RESOLVED that, the Board of Directors of the Gonzales County Appraisal District by a majority vote taken in a public meeting, has designated the following wildlife use percentages, effective immediately:

- a. 92 % for property not part of a qualifying Wildlife Management Association.
- b. 90 % for properties part of a qualifying Wildlife Management Association.
- c. 90 % for property designated by the Texas Parks and Wildlife Department as habitat for endangered, threatened or candidate species for listing as threatened or endangered provided the management plan for such property addresses specific practices and activities intended to benefit the specific species.

RESOLVED, PASSED AND APPROVED by the Board of Directors of the Gonzales County Appraisal District this 17<sup>th</sup> day of Oct., 2002.

  
Chairman, Board of Directors  
Gonzales County Appraisal District

Attest:

  
Secretary, Board of Directors  
Gonzales County Appraisal District

# GONZALES COUNTY

## 2010 WILDLIFE MANAGEMENT SCHEDULE (PRODUCTIVITY VALUES)

W D3IR1	\$207.20	<b>IRRIGATED LAND</b>
W D3OR1	\$212.94	<b>ORCHARD I: IMPROVED PECANS, FRUIT</b>
W D3OR2	\$174.66	<b>ORCHARD II: NATIVE PECANS</b>
W D3DC1	\$215.26	<b>DRY CROPS: PEANUTS, CORN MAIZE, MILO OR SIMILAR TYPE CROPS</b>
W D1IP1	\$92.98	<b>IMPROVED PASTURE: COASTAL, KLINE, BEHAI, ALIOHA, OATS, HAYGRAZER, SUDAN, SORGUM OR SIMILAR TYPE CROPS</b>
W D1PM1	\$71.14	<b>NATIVE PASTURE: WOODED TRACTS, MESQUITES, POSTOAKS, SANDY VERY LITTLE GRASS, CLEARED LAND BUT NOT PLANTED IN ANY TYPE OF IMPROVED GRASS</b>
W D1TB1	\$28.18	<b>TIMBER BRUSH: THICKET, ETC.</b>
W D1BW1	\$16.56	<b>BARREN WASTE: GULLIES, ETC.</b>

GONZALES COUNTY APPRAISAL DISTRICT  
GUIDELINES FOR QUALIFICATION OF AGRICULTURAL LAND  
IN WILDLIFE MANAGEMENT USE

SECTION 23.51 (2), TEXAS TAX CODE, INCLUDES WILDLIFE MANAGEMENT IN THE DEFINITION OF AGRICULTURAL USES OF LAND. SECTION 23.51 (7), TEXAS TAX CODE, DEFINES WILDLIFE MANAGEMENT AS:

ACTIVELY USING LAND THAT AT THE TIME WILDLIFE MANAGEMENT BEGAN WAS APPRAISED AS QUALIFIED OPEN-SPACE LAND UNDER THIS SUBCHAPTER IN AT LEAST THREE OF THE FOLLOWING WAYS TO PROPAGATE SUSTAINING BREEDING, MIGRATING, OR WINTERING POPULATION OF INDIGENOUS WILD ANIMALS FOR HUMAN USE, INCLUDING FOOD, MEDICINE, OR RECREATION:

- (A) HABITAT CONTROL;
- (B) EROSION CONTROL;
- (C) PREDATOR CONTROL;
- (D) PROVIDING SUPPLEMENTAL SUPPLIES OF WATER;
- (E) PROVIDING SUPPLEMENTAL SUPPLIES OF FOOD;
- (F) PROVIDING SHELTERS; AND
- (G) MAKING CENSUS COUNTS TO DETERMINE POPULATION.

THE GONZALES COUNTY APPRAISAL DISTRICT REQUIRES THAT AN OWNER WHO WISHES TO QUALIFY FOR WILDLIFE MANAGEMENT USE SUBMIT A WRITTEN PLAN TO THE CHIEF APPRAISER OUTLINING IN DETAIL HIS OR HER PLAN TO COMPLY WITH AT LEAST THREE OF THE SEVEN REQUIREMENTS LISTED ABOVE.

THE "TEXAS PROPERTY TAX GUIDELINES FOR QUALIFICATION OF AGRICULTURAL LAND IN WILDLIFE MANAGEMENT USE" PUBLISHED BY THE COMPTROLLER OF PUBLIC ACCOUNTS AND THE "WILDLIFE MANAGEMENT ACTIVITIES AND PRACTICES WILDLIFE MANAGEMENT PLAN FOR POST OAK SAVANNAH AND BLACKLAND PRAIRIE" WILL BE UTILIZED IN DETERMINING IF OWNER HAS MET THE REQUIREMENTS FOR THIS SPECIAL VALUATION.

IT SHOULD BE NOTED THAT THESE GUIDELINES ARE TO BE USED AS A GENERAL GUIDE FOR QUALIFYING LAND FOR WILDLIFE MANAGEMENT USE. EACH APPLICATION WILL BE HANDLED ON A CASE BY CASE BASIS.

THESE GUIDELINES WILL BE REVIEWED ON AN ANNUAL BASIS.