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BASTROP CENTRAL APPRAISAL DISTRICT

AGRICULTURAL LAND QUALIFICATION GUIDELINES



***** SUPPLEMENT TO THE TEXAS COMPTROLLER'S APPRAISAL OF AGRICULTURAL LAND MANUAL *****

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Introduction

It is the opinion of the Bastrop Central Appraisal District that the Agricultural Land Qualification Guidelines are specific to Bastrop County are valid for mass appraisal purposes and can be applied uniformly throughout the jurisdiction of the Bastrop CAD. These guidelines are intended to comply with the open-space special appraisal provisions of the Texas Constitution, the Texas Property Tax Code and the Texas Comptroller's rules.

Two amendments to the Texas Constitution permit agricultural and open-space land to be taxed generally on its agricultural use, or productivity value. This means that taxes would be assessed against the productive value of the land instead of the selling price of the land in the open market. The legal basis for special land appraisal is found in the Texas Constitution in Article VIII, Sections 1-D and 1-D-1. The corresponding provisions of the Texas Property Tax Code are Sections 23.41 through 23.46, Agricultural Land; and Sections 23.51 through 23.57, Open-Space Land.

The following chart displays some of the key differences in the two laws.

Element	1-d	1-d-1
Reapplication	Requires the property owner to reapply every year.	Requires reapplication only when the property changes ownership (certain exceptions exist) or eligibility to receive the special appraisal ends.
Property Owner	Requires the property owner to be an individual	Allows both individuals and corporations to qualify.
Occupation and Income	Requires that agriculture be the property owner's primary occupation and source of income. The property owner must show that agriculture is conducted for profit	Has no occupation, income or profit requirements. Instead, it focused on whether the land is used to the degree of intensity typical in the area for a particular agricultural enterprise.
Number of preceding years devoted principally to qualifying ag use or timber production.	Three years immediately preceding qualification	Five of the seven preceding years.
Rollback tax	Requires a rollback tax and interest when the property is taken out of agricultural use or when it is sold. The rollback recaptures taxes for the three preceding years.	Requires a rollback tax and interest only when agricultural operations cease or the use changes and the rollback recaptures taxes for the three preceding years.

Introduction

Productivity value is determined by capitalizing the average net income the land would have yielded under prudent management from production of agricultural products during the five years preceding the current year. Productivity value tends to be lower than market value, resulting in a tax savings to the property owner.

Contrary to popular belief, assessment based on open-space valuation due to agricultural or wildlife management use is not an exemption from property tax. The special valuation may significantly reduce the tax burden during the term in which the land's use qualifies for special valuation, however, a change in its use invokes a tax penalty, or rollback, which recaptures the tax savings from the previous three (3) years, as determined by the change of use date.

The Constitution allows special agriculture appraisal only if the land meets specific requirements defining farm, ranch, wildlife management, beekeeping and ecological laboratory use. Land does not qualify just because it is open, raw or land untouched by development. In addition, token use of land such as home vegetable gardens and recreational use also do not qualify as agricultural use.

It should be noted that these guidelines are to be used as a general guide for qualifying agricultural land. Exceptions to this guide will be handled on a case-by-case basis. All contiguous parcels, under the same ownership, will be considered as one piece of property.

Much of the agricultural land in Texas qualifies for an agricultural appraisal under Section 1-d-1 of the Texas Constitution Article VIII, but agricultural appraisal is available under Section 1-d as well. Section 1-d is restrictive, applying only to land owned by families or individuals. Agriculture must be the property owner's primary occupation and source of income.

This guideline is primarily focused on Section 1-d-1 qualifications. Additional information on qualifying land for agricultural appraisal under Section 1-d can be found in the *Manual for the Appraisal of Agricultural Land*, published by the Texas Comptroller, Division of Property Tax Assistance Division.

Roles of Appraisal District and Tax Office

Role of the Appraisal District

A chief appraiser's duties and authority are to:

- Create a land classification system covering each type of agricultural land typical in the appraisal district;
- Calculate typical net income, based on a variety of sources, for prudently managed agricultural operations;
- Determine land use and degree of intensity standards for certain qualifying land;
- Provide applications and act separately on each agricultural appraisal application;
- Determine if and when a change of use occurs and notify the property owner of the determination;
- Appraise each property and prepare appraisal records listing information on agricultural property; and
- Notify the property owner of the appraisal district's actions as required by the Tax Code.

Role of the Tax Office

A tax assessor's duties are to:

- Calculate taxes on the property;
- Deliver tax bills; and
- Calculate and deliver a rollback tax bill when the rollback tax and interest become due.

Definitions of Key Words/Phrases

AU - Animal Unit - a unit of measurement for any animal feeding operation. Brood cows, slaughter and feeder cattle multiplied by 1.0. Milking dairy cows multiplied by 1.4. Young cattle stock multiplied by 0.5. Calf Under 1 year old multiplied by .25.

AUE - Animal Unit Equivalents - expresses the quantitative forage demand of a particular kind of class of animal relative to that of an animal unit. The baseline for the AUE system is a 1000 pound (lb) animal equals 1.0 AUE which will eat on average 9,490 lb. of forage (dry matter) per year.

AUM - Animal Unit Month - the amount of forage required by one animal unit for one month. Used to express the carrying capacity of pasture. It is the number of months that one animal unit can graze 1 acre without injury to the pasture.

Application - a property owner must file a valid application form with the chief appraiser where the land is located. The agricultural valuation is granted to a specific legal ownership and automatically terminates if there is **any** change in ownership.

Appurtenances - Appurtenance to the land (canals, water wells, roads, stock tanks, and other similar reshaping of the soil) are included in the value of the land and not appraised separately.

Improvements - buildings and structures such as barns, sheds, silos and other farm outbuildings must be appraised separately at market value. Land beneath farm buildings and other agricultural improvements qualifies for special appraisal because it is used in connection with the agricultural operations.

Minerals—the appraisal of minerals (including oil, gas or any hard mineral) or subsurface rights to minerals is not included in the special appraisal of 1-d-1 land and must be appraised separately.

New Owner - a new owner must file a valid application with the chief appraiser where the land is located. If a property changes owners a new application must be filed. The Appraisal District is not required to send a new application to the new owner; rather it is the new owner's responsibility to fill out a timely application and submit it to the District.

Prudent - capable of making important management decisions; shrewd in the management of practical affairs. Specifically the law states that the land must be utilized as would an ordinary and **prudent** manager.

Typical - exhibiting the essential characteristics of a group. Specifically, the law states that Ag Land will be utilized as would a **typical** (ordinary) manager. Statistically, a typical prudent manager is a median farmer or rancher.

Filing Information

Application:

A property owner must file a valid application form with the Chief Appraiser where the land is located. It is important to note that a new owner must file this application in order to maintain the agricultural valuation. The agricultural valuation is granted to a specific legal ownership and automatically terminates if there is any change in ownership. Therefore, if a piece of property changes owners a new application must be filed. The Appraisal District is not required to send a new application to the new owner; rather it is the new owner's responsibility to fill out a timely application and submit it to the District.

To be valid, the application for agricultural valuation must be on the form provided by the Appraisal District, prescribed by the Comptroller's office and contain the information necessary for the Appraisal District to determine the validity of the claim. After receiving the application, the Chief Appraiser will review the application and make a determination as to whether all qualifications have been met. You may be asked to provide additional information to support your application or be scheduled for a field inspection. The owner of the land must show the Chief Appraiser that the land meets the use and intensity requirements.

Filing Deadline:

The deadline for filing applications is before May 1, meaning the application form must be postmarked or filed not later than midnight April 30. If this date falls on a weekend or holiday, the following work day is the deadline. The postmark is considered the delivery date. For good cause, the Chief Appraiser may extend the application deadline for up to 60 days if the request for extension of the deadline is received in writing before the deadline. The Property Tax Code does not define "good cause"; however, it is commonly something the applicant can't control.

Late Applications:

Applications received after the deadline will be accepted until midnight the day before the Appraisal Review Board approves the appraisal records 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 imposed at market value and the tax imposed at the agricultural productivity value. If the Chief Appraiser has extended the deadline for the property owner, then the penalty does not apply. The Bastrop Central Appraisal District will not accept an application after the Appraisal Review Board has approved the roll.

Failure to File the Application Form:

If a person does not file a valid application before the Appraisal Review Board approves the roll, the land is ineligible for an agricultural valuation for that year.

Filing Information

One Time Application:

Once an application for open-space valuation is filed and approved under 1-d-1 requirements, the land continues to receive agricultural appraisal every year without a new application ***UNLESS***:

- ◆ the ownership changes - requires a new application by the new owner.
- ◆ the land's eligibility ends , or
- ◆ the Chief Appraiser requires a new application.

The Chief Appraiser may request a new application to include but not limited to the following reasons:

- ◆ To confirm current qualification of land previously granted ag special valuation.
- ◆ A change in acreage or use.
- ◆ There is concern the land is no longer eligible for special appraisal due to field reviews or complaints.

New Owner notification to file is a courtesy. Notification is by regular USPS mail.

Chief Appraiser notification of request to file a new application will be by Certified Mail.

Death of Owner and Transfer to Surviving Spouse

Surviving spouse is not required to refile application as long as proof of previous owner's death is provided to the appraisal district. Application deadline for surviving spouse is as of the tax delinquency date.

Owners Requirement of Notification of Changes:

The property owner must notify the Appraisal District in writing if the land's ownership, eligibility, or use-type changes. The property owner must also notify the Appraisal District in writing before April 30th if they intend to let the land lay idle for the current year.

Drought:

The eligibility for 1-d-1 appraisal does not end when the land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area, if:

- A drought declared by the governor creates an agricultural necessity to extend the normal time the land remains out of agricultural production; and
- The owner of the land intends that the use of the land in that manner and to that degree of intensity be resumed when the declared drought ends. Property Tax Code 23.522

Application Denial:

If the application is denied by the Chief Appraiser, you will be notified in writing by certified mail of the reason(s) along with a brief explanation of the procedures for protesting the denial to the Appraisal Review Board. The owner has 30 days from the date on the denial letter to file a written protest. When the owner comes to their protest hearing, they must bring all of the supporting documentation.

Qualification of Land Under Section 1-d-1

Special agricultural appraisal under the 1-d-1 law is only allowed if the property owner proves the specific statutory requirements of Tax Code Chapter 23, Subchapter D. Land will not qualify for productivity valuation simply because it is rural or has some connection with agriculture. Neither will it qualify because it is open land that has no other possible use. The law does not provide a tax break for every use of open-space land.

Generally, land may qualify for agricultural appraisal if it is “currently devoted principally to agricultural use to the degree of intensity generally accepted in the area.” Tex. Tax Code 23.54 (a) and (b)

For land to qualify for 1-d-1 appraisal for agricultural use, it must meet four eligibility requirements and successfully complete the application process.

Four 1-d-1 Eligibility Requirements
1. Applied to land and all appurtenances (not improvements)
2. Devoted currently and principally to agricultural use
3. Passed degree of intensity test
4. Passed time period test

Consideration is given to all of the facts surrounding the property owner’s use of the land. All 1-d-1 eligibility requirements are examined. In the event it is determined the owner’s current and principal use of the land is for farm or ranch purposes—and not recreational ones—special appraisal cannot be granted unless the agricultural use of the land also meets the required degree of intensity generally accepted in the area test and the time period test. Qualifying on one of the four requirements does not qualify the land for special value. All 4 eligibility requirements must be met , in addition to a successfully completed application process.

1. Applied to Land and Appurtenances

Four 1-d-1 Eligibility Requirements
1. Applied to land and all appurtenances (not improvements)
2. Devoted currently and principally to agricultural use
3. Passed degree of intensity test
4. Passed time period test

1. 1-d-1 Land and Appurtenances

Agricultural appraisal applies only to land and appurtenances. It does not apply to improvements on land, minerals or agricultural products that may be connected with the land.

2. Devoted Currently and Principally

Four 1-d-1 Eligibility Requirements
1. Applied to land and all appurtenances (not improvements)
2. Devoted currently and principally to agricultural use
3. Passed degree of intensity test
4. Passed time period test

2. Current and Principal Agricultural Use

Land must be currently devoted principally to agricultural use, to the degree of intensity generally accepted in the area.

Qualifying Activities

- ♦ Cultivating the soil.
- ♦ Production of crops for human consumptions, animal feed, or production of fibers.
- ♦ Cultivation of ornamental and flowering plants.
- ♦ Cultivation of fruits, nuts, vegetables, flowers, herbs or other plants.
- ♦ Raising livestock such as cattle, horses, goats, swine, poultry, and sheep.
- ♦ Raising exotic game for commercial use.
- ♦ Participation in a government program and normal crop rotation. Land left idle to participate in a government program is used for agriculture. Land left idle for crop rotation qualifies until left idle for longer than the typical period.
- ♦ Wildlife Management.

Non-Qualifying Activities

- ♦ Harvesting of native plants or wildlife.
- ♦ Processing plants and animals.
- ♦ Personal consumption of crops or livestock produced by owner.
- ♦ Land used to train, show, or race horses, or to ride horses for recreation, or to keep or use horses in some manner that is not incidental to breeding or raising horses, or farm or ranch purposes.
- ♦ Raising cattle, goats, or sheep for FFA and 4H projects.
- ♦ Token agricultural use which occurs in an effort to obtain tax relief.

2. Devoted Currently and Principally - cont.

Principal or Primary Use

“Land must be devoted principally to agricultural use. If the land is used for more than one purpose, the most important or primary use must be for agricultural use. For example, if the principal use of the land is for horseback riding for pleasure (recreational use) and not for farm or ranch purposes (agricultural use), it will not qualify for special appraisal.” *Manual for the Appraisal of Agricultural Land, Texas Comptroller, Property Tax Division.*

Qualifying Principal/Primary Use

Land devoted principally to an agricultural use. If more than one use occurs the most important or primary use must be agricultural.

Non-Qualifying Principal/Primary Use

- ◆ Pleasure and/or personal use gardening.
- ◆ Exotic game primarily used for hunting.
- ◆ Land used primarily to train, show, or race horses, or to ride horses for recreation, or to keep or use horses in some manner that is not incidental to breeding or raising horses, or farm or ranch purposes.

Horses

“Land used primarily for “raising, breeding, and/or grazing horses” and other activities that are for “farm or ranch purposes” are agricultural uses. The principal use of the land must be agricultural—for “farm or ranch purposes” - not recreational ones. “If the use of the land is principally recreational, or as a hobby, then the activity, although agricultural in nature, is not one that promotes a farm or ranch purpose but instead promotes a recreational purpose”. “If the land is used primarily to show, train, stable, race, care for or otherwise divert livestock from a farm or ranch purpose, that land so diverted is not eligible as qualified open space land.” Similarly, land used as a stable, where horses are kept, fed and cared for, is not being used primarily for an agricultural use, unless the stable is incidental to farm or ranch purposes.” *Manual for the Appraisal of Agricultural Land, Texas Comptroller, Property Tax Division.*

Exotic Animals

Land used primarily for hunting animals does not qualify for agricultural appraisal. For land used for raising or keeping exotic animals to qualify for special appraisal, the purpose in using the land for these animals must be for the production of food or other commercially valuable products.

Current Devotion to Agricultural Use

The land must be currently devoted to agricultural use and must qualify on January 1. The land must stay in a qualifying use throughout the year.

3. Degree of Intensity Test

Four 1-d-1 Eligibility Requirements
1. Applied to land and all appurtenances (not improvements)
2. Devoted currently and principally to agricultural use
3. Passed degree of intensity test
4. Passed time period test

3. Degree of Intensity Test

The degree of intensity test is examined in the year the property owner applies for special appraisal and every year thereafter.

The degree of intensity test measures whether land is being farmed or ranched to the extent typical for agricultural operations within the county.

This test is intended to exclude land on which token agriculture use occurs in an effort to obtain tax relief.

Three areas of consideration in the determination of degree of intensity are the 1) land classifications within relevant geographic areas; 2) animal, orchards, or bee unit requirements; and 3) acreage requirements

1) Land classifications within Relevant Geographic Areas

The major land classifications are Orchard, Row crop, Improved Pasture, and Native Pasture. The relevant area is interpreted to be that land inside the jurisdictional boundaries of the Bastrop Central Appraisal District.

2) Intensity Requirement or Animal Units

The level of intensity for livestock is listed in animal units. An animal unit (AU) is defined as a 1,000 pound animal. These units are based on consumption levels of different classes of livestock. Each type of livestock has a minimum animal unit requirement that is typical for Bastrop County. The level of intensity for orchards is listed as number of trees. The level of intensity for bees is listed as number of hives. The level of intensity for row crop is the typical yield/production per type of crop.

3) Acreage Requirements

The acreage typically needed to support these operations depends on the type of land and the operator's management practices.

Further information regarding degree of intensity may be found in the *Manual for the Appraisal of Agricultural Land* published by the Texas Comptroller.

4. Time Period Test

Four 1-d-1 Eligibility Requirements
1. Applied to land and all appurtenances (not improvements)
2. Devoted currently and principally to agricultural use
3. Passed degree of intensity test
4. Passed time period test

4. *Time Period Test*

The land must have been “devoted principally to agricultural use or to production of timber or forest products” for five of the seven years preceding the application for special appraisal. A property owner is required to demonstrate a history of primary agricultural use or timber production that meets the five-year test; presumably the property owner’s business records will help establish this history.

Orchards

The following practices and typical acreages for the different land categories and intensity requirements are intended to be used as general guidelines. Exceptions to the general rule will be handled on a case-by-case basis. These are typical acreage requirements to achieve minimum standard of production to qualify agricultural use given prudent management.

ORCHARDS - Standard practices include but not limited to: weed control, water available for establishment, insect control, fertilizer, pruning, manage for and harvest. Typical acreage requirements to achieve minimum standard of production.

Irrigated Orchard	5 acres
Dryland Orchard	10 acres
Native Orchard	10 acres

Orchard Intensity or Orchard Units

The level of intensity for orchards is listed as number of trees.

Pecan - Native	=	14 trees per acre.
Pecan - Improved	=	35 trees per acre.
Peach	=	100 trees per acre.

Orchard Requirement Formula: Minimum Intensity Requirement multiplied by acres required to support = Number of trees to meet intensity requirement.

Land Type	Minimum Orchard Units	Acres Required	Trees needed to meet minimum degree of intensity
IRR ORCH	14 Pecan Native Trees	5 ACRES	70 TREES
IRR ORCH	35 Pecan Improved Trees	5 ACRES	175 TREES
IRR ORCH	100 Peach Trees	5 ACRES	500 TREES
DRY/NAT ORCH	14 Pecan Native Trees	10 ACRES	140 TREES
DRY/NAT ORCH	35 Pecan Improved Trees	10 ACRES	350 TREES
DRY/NAT ORCH	100 Peach Trees	10 ACRES	1,000 TREES

Row Crops

The following practices and typical acreages for the different land categories and intensity requirements are intended to be used as general guidelines. Exceptions to the general rule will be handled on a case-by-case basis. These are typical acreage requirements to achieve minimum standard of production to qualify agricultural use given prudent management.

ROW CROP - Standard practices include but not limited to: shredding previous crop, tillage planting, fertilize, apply herbicide, insect control, maintained in a workman-like manner, harvest. Typical acreage requirements to achieve minimum standard of production. Bastrop County has very limited row crop production. With limited data, the minimum requirements are a compilation of data from surrounding counties.

Land Type	Minimum Yield/Acres	Minimum Production	Minimum Acreage to Meet Minimum Yield/Production
IRRIGATED	Varies per Type of Crop	Varies per Type of Crop	13 - 16 ACRES
DRY	Varies per Type of Crop	Varies per Type of Crop	13 - 16 ACRES

Crop Type	Minimum Yield/Acres	Minimum Production	Minimum Acreage to Meet Minimum Yield/Production
Grain Sorghum	3,400 lbs. / acre	45,000 lbs.	13 ACRES
Corn	61 bu/acre	1,000 bushels	16 ACRES
Wheat	27 bu/acre	400 bushels	15 ACRES
Cotton	290 lbs/acre	4,500 lbs.	15 ACRES
Oats	40 bu/ac	600 bushels	15 ACRES

Pasture

The following practices and typical acreages for the different land categories and intensity requirements are intended to be used as general guidelines. Exceptions to the general rule will be handled on a case-by-case basis. These are typical acreage requirements to achieve minimum standard of production to qualify agricultural use given prudent management.

Land Classification:

PASTURE - Standard practices include but not limited to: fertilize, weed control, fences maintained, stock water, marketing. Typical acreage requirements to achieve minimum standard of production.

Improved Pasture - Consists of improved grasses, the pasture is fertilized and herbicide is applied once a year. Typical stocking ratio is 1 animal unit per 3 to 6 acres.

Native Pasture - Consists of low land pasture (native pasture); pastures that have native grasses that is open pasture to lightly covered with brush (Post Oak, Mesquite, Pine); pasture that is covered with heavy dense brush, such as Post Oak with Yaupon underbrush or Pine trees. Native pasture is typically not fertilized. Typical stocking ratio is 1 animal unit per 5 to 15 acres.

Pasture Intensity Requirement:

The level of intensity for livestock is listed in animal units. An animal unit (AU) is defined as a 1,000 pound animal. These units are based on consumption levels of different classes of livestock. Each type of livestock has a minimum animal unit requirement that is typical for Bastrop County. Each animal unit has different types of foraging. Cattle typically graze on grasses while goats typically forage on shrubs, tree leaves and twigs before they will turn to grass. Cattle and Sheep are typically classed as grazers and goats as browsers.

Pasture Requirements:

GRAZING

Number of Acres to Support Minimum Animal Units = Minimum Animal Units (AU) multiplied by acres required to support 1 animal unit = Number of acres to support minimum animal units. Forage is typically grasses.

Land Type	Minimum Animal Units Typical for the Area	Acres to Support 1 Animal Unit	Acres needed to meet minimum degree of intensity
IMPROVED	5 AU	3 ACRES	15 ACRES
NATIVE	5 AU	5 ACRES	25 ACRES

Pasture - Cont.

BROWSING

Number of Acres to Support Minimum Animal Units = Minimum Animal Units (AU) multiplied by acres required to support 1 animal unit = Number of acres to support minimum animal units. Forage is typically shrubs, tree leaves, and twigs

Land Type	Minimum Animal Units Typical for the Area	Acres to Support 1 Animal Unit	Acres needed to meet minimum degree of intensity
NATIVE	5 AU	3 ACRES	15 ACRES

HAY PRODUCTION

Tillage, fertilizing, cutting, baling, hauling, feeding or marketing are some of the standard practices for Hay production. In normal years, 2-3 cutting can be achieved. Hay production should be approximately 3,000 lbs. per acre. The hay must be a marketable commodity. The cutting and baling of unmanaged vegetation is not considered hay production.

Acreage and typical number of bales or product weight needed to meet the minimum degree of intensity of hay production in Bastrop County.

Hay grazer consists of improved grasses such as sorghum, sorgo, and Sudan, the pasture is fertilized and herbicide is applied once a year. Typically cut for hay at least twice a year on average then grazed the remainder.

Johnson grass hay fields are either disked or chiseled lightly early in the spring to enhance growth and assist in weed control and should be fertilized.

Land Type	Acres needed to meet minimum degree of intensity	Typical # of Bales	Equivalent Weight
IMPROVED	10 ACRES	800 square / 48 round	30,000 lbs.
HAY GRAZER	10 ACRES	800 square / 48 round	30,000 lbs.
JOHNSON GRASS	10 ACRES	750 square / 48 round	30,000 lbs.

Pasture - Cont.

The following practices and typical acreages for the different land categories and intensity requirements are intended to be used as general guidelines. Exceptions to the general rule will be handled on a case-by-case basis. These are typical acreage requirements to achieve minimum standard of production to qualify agricultural use given prudent management.

IMPROVED PASTURE				
ANIMAL	TYPICAL BODY WEIGHT	TYPE OF FORAGER	TYPICAL MINIMUM NUMBER OF ANIMALS	TYPICAL MINIMUM NUMBER OF ACRES
DOMESTIC LIVESTOCK				
<i>Cattle</i>	1,000 LBS	Grazer	5	15
<i>Sheep</i>	130 LBS	Grazer	30	15
EXOTIC WILDLIFE				
<i>Axis Deer</i>	150 LBS	Grazer	25	15
<i>Sika Deer</i>	145 LBS	Grazer	25	15
<i>Fallow Deer</i>	130 LBS	Grazer	30	15
<i>Elk</i>	800 LBS	Grazer	5	15
<i>Red Deer</i>	350 LBS	Grazer	10	15
<i>Barasinga Deer</i>	350 LBS	Grazer	10	15
<i>Sambar Deer</i>	400 LBS	Grazer	10	15
<i>Peer David's Deer</i>	400 LBS	Grazer	10	15
<i>Sable Antelope</i>	500 LBS	Grazer	10	15
<i>Blackbuck Antelope</i>	75 LBS	Grazer	45	15
<i>Nilgai Antelope</i>	350 LBS	Grazer	10	15
<i>Scimitar-horned Oryx</i>	400 LBS	Grazer	10	15
<i>Gemsbok Oryx</i>	400 LBS	Grazer	10	15
<i>Arabian Oryx</i>	150 LBS	Grazer	25	15
<i>Addax</i>	250 LBS	Grazer	15	15
<i>Ibex x Boer Goat</i>	125 LBS	Grazer	25	15
<i>Impala</i>	130 LBS	Grazer	30	15
<i>Common Eland</i>	1,000 LBS	Grazer	5	15
<i>Waterbuck</i>	500 LBS	Grazer	10	15
<i>Thomson's Gazelle</i>	85 LBS	Grazer	40	15
<i>Mouflon/Barbado Sheep</i>	120 LBS	Grazer	30	15

Pasture - Cont.

The following practices and typical acreages for the different land categories and intensity requirements are intended to be used as general guidelines. Exceptions to the general rule will be handled on a case-by-case basis. These are typical acreage requirements to achieve minimum standard of production to qualify agricultural use given prudent management.

NATIVE PASTURE ANIMAL / ACRE REQUIREMENT				
ANIMAL	TYPICAL BODY WEIGHT	TYPE OF FORAGER	TYPICAL MINIMUM NUMBER OF ANIMALS	TYPICAL MINIMUM NUMBER OF ACRES
DOMESTIC LIVESTOCK				
<i>Cattle</i>	1,000 LBS	Grazer	5	25
<i>Sheep</i>	130 LBS	Grazer	30	25
EXOTIC WILDLIFE				
<i>Axis Deer</i>	150 LBS	Grazer	25	25
<i>Sika Deer</i>	145 LBS	Grazer	25	25
<i>Fallow Deer</i>	130 LBS	Grazer	30	25
<i>Elk</i>	800 LBS	Grazer	5	25
<i>Red Deer</i>	350 LBS	Grazer	10	25
<i>Barasinga Deer</i>	350 LBS	Grazer	10	25
<i>Sambar Deer</i>	400 LBS	Grazer	10	25
<i>Peer David's Deer</i>	400 LBS	Grazer	10	25
<i>Sable Antelope</i>	500 LBS	Grazer	10	25
<i>Blackbuck Antelope</i>	75 LBS	Grazer	45	25
<i>Nilgai Antelope</i>	350 LBS	Grazer	10	25
<i>Scimitar-horned Oryx</i>	400 LBS	Grazer	10	25
<i>Gemsbok Oryx</i>	400 LBS	Grazer	10	25
<i>Arabian Oryx</i>	150 LBS	Grazer	25	25
<i>Addax</i>	250 LBS	Grazer	15	25
<i>Ibex x Boer Goat</i>	125 LBS	Grazer	25	25
<i>Impala</i>	130 LBS	Grazer	30	25
<i>Common Eland</i>	1,000 LBS	Grazer	5	25
<i>Waterbuck</i>	500 LBS	Grazer	10	25
<i>Thomson's Gazelle</i>	85 LBS	Grazer	40	25
<i>Mouflon/Barbado Sheep</i>	120 LBS	Grazer	30	25

Pasture - Cont.

The following practices and typical acreages for the different land categories and intensity requirements are intended to be used as general guidelines. Exceptions to the general rule will be handled on a case-by-case basis. These are typical acreage requirements to achieve minimum standard of production to qualify agricultural use given prudent management.

NATIVE PASTURE ANIMAL / ACRE REQUIREMENT				
ANIMAL	TYPICAL BODY WEIGHT	TYPE OF FORAGER	TYPICAL MINIMUM NUMBER OF ANIMALS	TYPICAL MINIMUM NUMBER OF ACRES
DOMESTIC LIVESTOCK				
<i>Spanish Goat</i>	90 LBS	Browser	30	15
<i>Angora Goat</i>	70 LBS	Browser	40	15
<i>Boar Goat</i>	175 LBS	Browser	25	15
NATIVE WILDLIFE				
<i>White-tailed Deer</i>	100 LBS	Browser	35	15
<i>Mule Deer</i>	135 LBS	Browser	30	15
<i>Pronghorn Antelope</i>	90 LBS	Browser	35	15
EXOTIC WILDLIFE				
<i>Red Deer</i>	350 LBS	Browser	10	15
<i>Ibex x Boer Goat</i>	125 LBS	Browser	25	15
<i>Impala</i>	130 LBS	Browser	35	15
<i>Greater Kudu</i>	450 LBS	Browser	10	15
<i>Sitatunga</i>	200 LBS	Browser	20	15
<i>Mouflon/Barbado Sheep</i>	120 LBS	Browser	35	15
<i>Auodad Sheep</i>	200 LBS	Browser	20	15

Beekeeping

The following practices and typical acreages for the different land categories and intensity requirements are intended to be used as general guidelines. Exceptions to the general rule will be handled on a case-by-case basis. These are typical acreage requirements to achieve minimum standard of production to qualify agricultural use given prudent management.

Land Classification:

BEEKEEPING - Is an agricultural use and shall qualify for agricultural use productivity valuation if used for pollination or for the production of human food or other tangible products having a commercial value. (Sec. 23.51(2) Tax Code)

Beekeeping Intensity Requirement:

The level of intensity for bees is listed as number of hives.

Bee Hives minimum of Six (6)

Additional Hives of One (1) per 2.5 Acres

Beekeeping Acreage Requirement:

The State of Texas has set a minimum of Five (5) acres and a maximum of Twenty (20) acres to qualify beekeeping as an agricultural use.

Number of Acres	Number of Hives
5	6
7.5	7
10	8
12.5	9
15	10
17.5	11
20	12

Beekeeping Annual Report:

The annual beekeeping report is a compilation of the yearly activities of the beekeeping operation. This information can be obtained from your hive inspection logs. If you do not have an inspection log or sheet, we have provided an example you may wish to use in the future. We are not requesting your inspection sheets or logs. We are requesting a summary of the typical activities throughout the year associated with beekeeping. A sample report is available on our website for referencing.

Hemp / Cannabis Production

The following practices and typical acreages for the different land categories and intensity requirements are intended to be used as general guidelines. Exceptions to the general rule will be handled on a case-by-case basis. These are typical acreage requirements to achieve minimum standard of production to qualify agricultural use given prudent management.

Land Classification:

HEMP/CANNABIS PRODUCTION - Is an agricultural use and shall qualify for agricultural use productivity valuation if used for the production of hemp/cannabis per the Texas Department of Agriculture.

Hemp/Cannabis Requirement:

A copy of the active hemp producers license from the Texas Department of Agriculture.

A copy of the approved lot permit or permits.

Lot permits are an annual submission to maintain 1-d-1 open space appraisal. Failure to provide lot permits each year can result in the loss of productivity valuation.

GPS Location of each lot location.

Hemp crops impounded or destroyed will require a new application with all required documents to qualify for 1-d-1 open space appraisal.

There are no minimum requirements. The limitation on acreage is only the acres under production shall qualify for 1-d-1 open space. Additional acreage may qualify for 1-d-1 open space if there is an additional qualifying agricultural use on the property.

Wildlife Management Use

These *Guidelines for Qualification of Agricultural Land in Wildlife Management Use* will discuss the requirements that land must meet to qualify for wildlife management use, how to value this land, and each of the seven wildlife management activities mandated by state law.

- I. Land must be qualified for Chapter 23, Subchapter (1-d-1) Agricultural Appraisal at the time the owner changes use to wildlife management use. In other words, the property must have been qualified and appraised as agricultural land during the year prior to the year the owner changes to the wildlife management use.

Land qualified for timber appraisal is not eligible to qualify for the wildlife management use.

- II. Land must be used to generate a sustaining breeding, migrating, or wintering population of indigenous wild animals. An indigenous animal is a native animal that originated in or naturally migrates through an area and that is living naturally in that area as opposed to an exotic animal or one that has been introduced to the area (one that is native to Texas). (Contact the Texas Parks and Wildlife Department to determine if an animal species is considered indigenous.)

The law requires an owner to propagate the wildlife population for human use. Human use may include food, medicine or recreation. Land will not qualify unless the owner propagates the population of wild animals for a human purpose. These uses result in a product and require active participation.

- III. Is the land used for three or more of the following activities? Under the law, an owner must perform at least three of seven listed wildlife management activities on the land. An owner may qualify by doing more than three, but may not engage in fewer than three of the activities. See the following:

- * Habitat Control (Habitat Management)
- * Erosion Control
- * Predator Control (Predator Management)
- * Providing Supplemental Supplies of Water
- * Providing Supplemental Supplies of Food
- * Providing Shelter
- * Conduct Census Counts to Determine Population

For a thorough discussion of these components, please refer to the Texas Comptroller's "Guidelines for Qualification of Agricultural Land in Wildlife Management Use."

IV. Primary Use

The law requires agriculture to be the primary use of the land. Wildlife management is an agricultural use under the law.

V. Degree of Intensity for Wildlife Management Use.

Wildlife management land usually requires a management of the land that encourages long-term maintenance of the population.

Wildlife Management Use

Facts that could aid in determining your qualifications for Wildlife Management Use:

RATIO FOR WILDLIFE MANAGEMENT USE

The Texas Comptroller of Public Accounts, Handbook of Texas Property Tax Rules, 9.20005. Wildlife use requirements c) states if 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, the wildlife use requirement the tract of land must meet to qualify for agricultural appraisal based on wildlife management use shall be selected by the chief appraiser, with the advice and consent of the Appraisal District Board of Directors, from the wildlife use requirement ranges as specified .

Bastrop County is located in the Post Oak Savannah Region in which the percentage requirement is at least 92%, but not more than 94%. The following percentages were adopted by the Bastrop Central Appraisal District Board of Directors on April 16, 2003. These percentages are not to be rounded either up or down. (Amended 1-15-2004)

1. 94% for wildlife use
2. 91% for wildlife use for properties within a wildlife management property association
3. 91% for wildlife use for a property in an area designated by the Texas Parks & Wildlife Department as habitat for endangered species, a threatened species, or a candidate species for listing as threatened or endangered.

Below is an example of the formula to calculate the percentage. In the example we are using 15 total acres . In this example, the property would not qualify under rule 1, but may under rule 2 or 3 if all other factors are met.

Example of calculation:

Preceding Year Total acres	15.0000
Minus acreage change	<u>- 1.0000</u>
Equals Current Year Total Acres	14.0000
Divide by Preceding Year total acres	15.0000
Equals the Percentage	93.3% - Does not meet 94% rule

WILDLIFE MANAGEMENT PLAN

** An active, written wildlife management plan that shows the owner is engaging in activities necessary to preserve a sustaining breeding population on the land. A Plan is clear evidence of the owner's use of the land primarily for wildlife management. A good plan will usually list wildlife management activities with the appropriate season and/or sequence of events.

MANAGEMENT PRACTICES

** Has the owner engaged in the wildlife management practices necessary to sustain and encourage the population?

Wildlife Management Use - Cont.

IMPROVEMENTS

** Are there improvements—appropriate fencing, for example—necessary to control or sustain the wildlife population?

NUMBER OF REQUIRED ACTIVITIES

**Because wildlife management activities are elements of the degree of intensity determination, an owner must be engaging in three (3) of seven (7) activities to the degree of intensity typical for the area.

VI. Notifying the Chief Appraiser of change to Wildlife Management Use

When an owner changes agricultural uses to wildlife management, the owner must notify the Chief Appraiser in writing before May 1 of the year in which the owner wants to qualify under wildlife management use. The Chief Appraiser will then determine if the land qualifies for wildlife management use. Likewise, an owner must notify the Chief Appraiser if land is switched from wildlife management use to another qualifying agricultural use.

VII. Application

Two forms are required for submittal to Bastrop CAD when applying for special valuation in wildlife management use. Bastrop CAD's Form 50-129 and Texas Parks and Wildlife's form PWD 885, Wildlife Management Plan. In addition to these two required forms, supporting documentation such as maps, photos, planning grids and check points or goals for each tax year should be included.

After approval for wildlife management, the submittal of an annual report indicating the accomplishments and/or barriers to completing the goals is required following the close of the previous tax year. Failure to submit an annual report, or one that adequately documents qualifying activities, may result in the removal of the wildlife designation on the property.

Additional information on wildlife management practices can be found on the Texas Parks and Wildlife website at <http://www.tpwd.tx.gov> under: lands/private lands/agricultural tax appraisal/post oak savannah and blackland prairie.

STAND COUNTS FOR DEER

Stand counts will be utilized for harvest recommendations on ranches that standard census techniques cannot be used such as on smaller acreages and/or ranches with extremely dense vegetation.

Guidelines for Stand Count

1. One stand per 100 acres of deer habitat with counts conducted in at least 2 stands at a time.
2. A minimum of five sittings (observation recording periods) per stand.
3. A minimum 2-hour observation recording period per stand sitting (rec. first or last hours of daylight).
4. All stands in an area should have observers at the same time (simultaneous effort) for each sitting.
5. Be careful not to record the same deer twice during the same sitting.
6. Complete stand sittings between August 1 – September 15.

Wildlife Management Use - Cont.

ECOLOGICAL LABORATORIES

Beginning January 1, 2021, for land to qualify as open-space land as an ecological laboratory, the land must be principally used as an ecological laboratory by a college or university for five of the preceding seven years. This change in eligibility requirements does not apply to land that first qualified for special open-space land appraisal on the basis of its use as an ecological laboratory for tax years 2014 through 2020.

LOST PINES HABITAT CONSERVATION PLAN

If your property lies within the Lost Pines Habitat and you are interested in obtaining information regarding participation in the Lost Pines Habitat Conservation Plan benefitting the Houston Toad, you may find additional information on the following website:

Bastrop County website under: departments/LPHCP <http://www.co.bastrop.tx.us/>

If you choose to participate in the LPHCP in order to qualify for wildlife valuation, you will need to begin the process with their office. Once you have been approved and they have issued a "Notice of Receipt", you will bring your Wildlife Management Plan and Notice of Receipt to the appraisal district and make application for wildlife management special valuation. The process must be completed in both offices before you will qualify.

Ag within City Limits

Land Located Within the Boundaries of a City or Town

Land within the boundaries of a city or town often will not qualify for special appraisal. Land located within an incorporated city or town must meet not only the criteria applicable to 1-d-1 land but also must meet one of the following additional criteria:

- The city or town must not provide the land with general services comparable to those provided in other parts of the city or town having similar features and population density.
- The land must have been devoted principally to agricultural use continuously for the preceding five years.
- The land has been devoted principally to agricultural use or to the production of timber or forest products continuously for the preceding five years and the land is used for wildlife management.

Rollback Procedures

ROLLBACK PROCEDURE ON 1-d-1 LAND

The law imposes a rollback tax on 1-d-1 land when the owner stops using it for agriculture. This sanction is commonly called a rollback because it recaptures the taxes that would have been paid had the property been taxed at market value for each year covered by the rollback.

The property owner can trigger the rollback by ending agricultural operations or diverting the property to a non-agricultural use. Selling the property does not trigger the 1-d-1 rollback. If the property owner diverts only part of a property to a non-agricultural use, the rollback tax applies only to the changed portion.

The chief appraiser determines if and when the change of use occurs and must send the property owner written notice of the determination. If the property owner does not protest the determination or the appraisal review board decides the use has changed, the tax assessor calculates the amount of additional tax due, adds the appropriate amount of interest and issues a rollback tax bill.

WHAT QUALIFIES AS A CHANGE OF USE

A change of use is a physical change. The property owner must stop using the land for agricultural purposes. If the property owner continues to use the land for agriculture but does not maintain the degree of intensity typical for the acres, the land may lose its eligibility for 1-d-1 appraisal without incurring a rollback.

Additional information regarding rollback tax may be found in the Texas Comptroller's Manual for the Appraisal of Agricultural Land.

Exceptions

QUALIFYING ACRES LESS THAN MINIMUM STANDARDS

Acreage less than the required acres to achieve minimum standard of production **MAY** qualify for different reasons. These exceptions to the general rule are handled on a case-by-case basis.

The chief appraiser may request additional information to determine whether a property qualifies for 1-d-1 appraisal but only additional information that is necessary to determine whether the land qualifies. The applicant must provide additional information within 30 days after the date of the request or the applicant will be denied.

Such information requested **MAY BE**:

- ◆ Documentation that shows the land is used as part of a larger operation in which the principal use is agriculture.
- ◆ Documentation that shows the land is supplemented with hay, feed, etc. to achieve the minimum animal unit requirement.

Although this information is helpful in determining the qualification for ag special value, it is not required to qualify. Lack of supporting documentation **MAY** result in an inspection of the land for visual confirmation.

Resources

The following resources are available for reference.

Bastrop Central Appraisal District Web Site: www.bastropcad.org
Forms & Guidelines / Agricultural, Wildlife and Land / Guidelines
or

Organization / Agricultural Department / Ag Forms & Guidelines

- ◆ **Bastrop CAD Agricultural Use Guidelines**
- ◆ **Bastrop CAD Wildlife Management Guidelines**
- ◆ **Texas Comptroller - Appraisal of Agricultural Land**
- ◆ **Texas Comptroller - Guidelines for Wildlife Management**

Texas Parks and Wildlife Web Site: www.tpwd.texas.gov

Land / Private Lands

- ◆ **Agricultural Tax Appraisal Based on Wildlife Management**
- ◆ **Private Lands Publications and Forms**
- ◆ **Bastrop County is located in the Oak-Prairie Wildlife District**

Lost Pines Habitat Web Site: www.co.bastrop.tx.us

County Departments / Lost Pines Habitat Conservation

- ◆ **Houston Toad**

Bastrop Central Appraisal District Agricultural Department

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