



# 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 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 30<sup>th</sup> 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, a landowner is not required to file again, as long as the land continues to qualify for 1-d-1. However, the Chief Appraiser may request another application periodically to confirm current qualification of land previously granted the special valuation. A new application is also required if the ownership changes, the legal acreage changes, or the use of the land changes. A property owner must apply for a 1-d appraisal each year. *\*See chart on page 1 of the guidelines.\**

## **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 30<sup>th</sup> 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.

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

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
<b>1. Applied to land and all appurtenances (not improvements)</b>
<b>2. Devoted currently and principally to agricultural use</b>
<b>3. Passed degree of intensity test</b>
<b>4. Passed time period test</b>

## ***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
<b>1. Applied to land and all appurtenances (not improvements)</b>
<b>2. Devoted currently and principally to agricultural use</b>
<b>3. Passed degree of intensity test</b>
<b>4. Passed time period test</b>

### 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 major land classifications are further defined as irrigated, dryland, good, average and poor. 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. A typical livestock operation to the degree of intensity generally accepted in this area, such as grazing cattle or livestock for the majority of the year is **seven (7)** animal units.

Animal	# of Animals To meet 1 AU = 1,000#	7 AU Minimum Requirement	Total Animals To meet Minimum Requirement
Cattle	1	7 AU	<b>7 Cows</b>
Calves	2	7 AU	<b>14 Calves</b>
Goats	5	7 AU	<b>35 Goats</b>
Sheep	6	7 AU	<b>42 Sheep</b>
Axis Deer	5	7 AU	<b>35 Axis</b>
Fallow Deer	6	7 AU	<b>42 Fallow</b>

## 3. Degree of Intensity Test - cont.

### **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.

Peaches = 100 trees per acre.

### **Bee Intensity or Bee Units**

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

Bee Hives minimum of Six (6)

### **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.

<b>Irrigated Orchard</b>	5 acres
<b>Dryland Orchard</b>	10 acres
<b>Native Orchard</b>	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	<b>70 TREES</b>
IRR ORCH	35 Pecan Improved Trees	5 ACRES	<b>175 TREES</b>
IRR ORCH	100 Peach Trees	5 ACRES	<b>500 TREES</b>
DRY/NAT ORCH	14 Pecan Native Trees	10 ACRES	<b>140 TREES</b>
DRY/NAT ORCH	35 Pecan Improved Trees	10 ACRES	<b>350 TREES</b>
DRY/NAT ORCH	100 Peach Trees	10 ACRES	<b>1,000 TREES</b>



# 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.

<b>Irrigated Rowcrop</b>	20 acres
<b>Dryland Rowcrop</b>	20 acres
<b>Small Grains</b>	20 acres

# Improved 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.

**IPG or Improve Pasture Good** - Consists of improved grasses that are typically used for hay. Typically fertilized once or twice each year and herbicide applied once a year. Typically cut for hay at least twice a year then grazed the remainder.

Stocking ratio: 1 animal unit per 2 to 3 acres.

**IPA or Improve Pasture Average** - Consists of improved grasses, the pasture is fertilized and herbicide is applied once a year.

Stocking ratio: 1 animal unit per 3 to 5 acres.

**IPP or Improve Pasture Poor** - Consists of improved grasses that at one time was improved pastures. These pastures have been neglected and fertilizer or herbicide have not been applied.

Stocking ratio: 1 animal unit per 5 to 10 acres.

## **Improved 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. A typical livestock operation to the degree of intensity generally accepted in this area, such as grazing cattle of livestock for the majority of the year is **seven (7)** animal units.

Animal	# of Animals To meet	7 AU Minimum Requirement	Total Animals To meet
Cattle	1	7 AU	<b>7 Cows</b>
Calves	2	7 AU	<b>14 Calves</b>
Goats	5	7 AU	<b>35 Goats</b>
Sheep	6	7 AU	<b>42 Sheep</b>
Axis Deer	5	7 AU	<b>35 Axis</b>
Fallow Deer	6	7 AU	<b>42 Fallow</b>

## Improved Pasture - Cont.

### **Improved Pasture Acreage Requirement:**

Acreage Requirement Formula: Minimum Animal Units (AU) multiplied by acres required to support 1 animal unit = Number of acres to support minimum animal units.

<b>Land Type</b>	<b>Minimum Animal Units</b>	<b>Acres to Support 1 Animal Unit</b>	<b>Acres needed to meet minimum degree of intensity</b>
IPG	7 AU	2 ACRES	<b>14 ACRES</b>
IPA	7 AU	3 ACRES	<b>21 ACRES</b>
IPP	7 AU	5 ACRES	<b>35 ACRES</b>

# Native 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.

**NPG or Native Pasture Good** - Consists of low land pasture (native pasture). This type of land would not be fertilized.

Stocking ratio: 1 animal unit per 5 to 8 acres.

**NPA or Native Pasture Average** - Consists of pastures that have native grasses that is open pasture to lightly covered with brush (Post Oak, Mesquite, Pine). This type of land would not be fertilized.

Stocking ratio: 1 animal unit per 8 to 12 acres.

**NPP or Native Pasture Poor** - Consists of pasture that is covered with heavy dense brush, such as Post Oak with Yau-pon underbrush or Pine trees. Native Pasture Poor has minimum amount of grazeable forage for livestock.

Stocking ratio: 1 animal unit per 12+ acres.

## **Native 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. A typical livestock operation to the degree of intensity generally accepted in this area, such as grazing cattle of livestock for the majority of the year is **seven (7)** animal units.

Animal	# of Animals To meet	7 AU Minimum Requirement	Total Animals To meet
Cattle	1	7 AU	7 Cows
Calves	2	7 AU	14 Calves
Goats	5	7 AU	35 Goats
Sheep	6	7 AU	42 Sheep
Axis Deer	5	7 AU	35 Axis
Fallow Deer	6	7 AU	42 Fallow

## Native Pasture - Cont.

### ***Native Pasture Acreage Requirement:***

Acreage Requirement Formula: Minimum Animal Units (AU) multiplied by acres required to support 1 animal unit = Number of acres to support minimum animal units.

<b>Land Type</b>	<b>Minimum Animal Units</b>	<b>Acres to Support 1 Animal Unit</b>	<b>Acres needed to meet minimum degree of intensity</b>
NPG	7 AU	5 ACRES	<b>35 ACRES</b>
NPA	7 AU	8 ACRES	<b>56 ACRES</b>
NPP	7 AU	12 ACRES	<b>84 ACRES</b>

# 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

Section 131.001 Texas Agriculture Code's definition of an apiary (six or more colonies of bees or nuclei of bees are kept) is used in establishing the minimum degree of intensity.

***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

# 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 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

### Example of calculation:

Total acres	15.0000
Minus 1 acre	<u>- 1.0000</u>
Equals	14.0000
Divide by total acres	15.0000
Equals	93.3%

## **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?

## **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.



## Wildlife Management Use - Cont.

### 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.

### **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.

## Wildlife Management Use - Cont.

### **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](http://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](http://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](http://www.co.bastrop.tx.us)**

County Departments / Lost Pines Habitat Conservation

- ◆ Houston Toad

**Bastrop Central Appraisal District Agricultural Specialist**

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