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## Agriculture Appraisal Summary Guidelines – Required Levels

\*Land must be devoted to agricultural production at a level of intensity that is common for such land in the local area\*

\*All minimum acres does not include one (1) acre home site\*

### Livestock

- 1) Native or Improved Pasture, must be Fenced & Maintained, Water Source & Marketing
- 2) A Minimum of at least fifteen (15) acres (NOT INCLUDING ONE (1) ACRE HOME SITE) is required to meet local levels

### Cattle

- 1) At least five (5) animal units (AU) of reproducing cows \*1,000 lbs. = 1AU\*
- 2) Proof of rotational grazing
- 3) The operation is in the business of raising beef for sale to either processors or the operators for breeding stock

### Feeder/Stock

- 1) This operation is in the business of raising beef for processor. Must be on feed for 150 days

### Horse

- 1) Breeding Operations Only: At least five (5) animal units of reproducing mares, a stud on location, artificial insemination or available stud service.
- 2) Proof of sale of offspring
- 3) The operations in stabling, training or recreational use of horses is not considered agricultural use

### Goats/Sheep

- 1) A minimum of thirty (30) reproducing ewes to qualify \*6 sheep/goats = 1AU; 5AU = 30 sheep/goats per 15 acres\*
- 2) Land can be partially wooded but must have enough grass and other food sources to support minimum requirements
- 3) Proof of sale of offspring
- 4) SHEEP - This operation should be raising sheep for wool, mohair, or sale as livestock & NOT strictly for sale as show animals
- 5) GOATS - Type of breed and is usually in the business of meat market production

### SWINE (Special Operation) these operations are non-typical for the area...

- 1) Each application will be considered on its own merits
- 2) A Minimum of at least 5 acres is typically needed to meet local levels
- 3) This operation involves the raising of Hogs for the pork meat market.
- 4) A Minimum intensity requirement for breeding:  
\* 8 Sows (w/litters) =1AU; 8AU=40 Sows per 5 acres\* & \*1 Boar = 1AU; 1AU = 5 Boars per 5 acres \*
- 5) Only the land used for Breeding & Raising / Grazing will be considered
- 6) Proof of Sale of Offspring will be required annually

### Hay

- 1) A minimum of at least eight (8) acres (NOT INCLUDING ONE (1) ACRE HOME SITE) is required
- 2) Hay production should be 3,000 pounds per acre on normal years \*no drought\*
- 3) The hay must be marketable
- 4) Land should be fertilized, weed controlled, maintained & top-dressed later as needed
- 5) Proof of bailing receipts, proof of sales
- 6) Mowing land to clear grass/weeds DOES NOT qualify for agricultural production. The cutting and bailing of unmanaged vegetation DOES NOT qualify for hay production.

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### Crop Land

- 1) A minimum of at least fifteen (15) acres is required
- 2) Common cropland operations involves the cultivation of the soil for planting grain crops with the intent to harvest for sale or for feed \*wheat, oats, grain sorghum, soybeans, corn and cotton\*
- 3) Crop production activities include: shredding previous crop, apply herbicide, tillage, insect control, planting, harvest & fertilize
- 4) Cropland should typically produce at least one (1) harvest per typical year

### ORCHARDS & VINEYARDS: (MUST BE A WHOLESALE OPERATION)

- 1) A Minimum of at least 5 acres is required -
  - a. **ORCHARDS: 14 PECAN TREES PER ACRE OR 35 PEACH TREES PER ACRE**
  - b. **VINEYARDS: 100 PLANTS PER ACRE**
- 2) This operation is in the business of cultivating & growing of trees or grapevines that produce crops of nuts & fruits.
- 3) Each application will be considered on a case by case basis
- 4) Will need a written production plan to start
- 5) **MUST DO WRITTEN REPORT - EVERY 3 YEARS**
  - a. *Showing Proof of Income*
  - b. *RECIPTS: Weed & Insect Control; Fertilize management & harvest*
- 6) This type of operation depends on a good source of water

### Bees:

Our degree of intensity standard is set as follows:

- 1) a minimum of five (5) acres with six (6) mainframe hives
  - a) for each additional two and one half (2.5) acres one (1) additional hive is required
  - b) a maximum of twenty (20) acres with a minimum of (12) mainframe hives
- 2) The hives must be located on the property seven (7) months of the year
- 3) Map indicating hive location on property (Google map accepted)
- 4) Submit plan (business and landscape)
- 5) Bee pastures should provide adequate habitat for sustaining production
- 6) Hives maintenance and monitoring required
  - a) Hives must be of proper and durable construction
  - b) Area around hives must be kept clean of debris and mowed
  - c) hives to be centrally located on property
- 7) Copy of export, import or intra-state permits
- 8) Provide harvest data
- 9) Hives must be registered with Apiary registry serviced and have proper branding
- 10) complete and submit bee keeping questionnaire to BCAD
- 11) inspection required every 3 years by Texas Apiary inspectors
- 12) no combining of neighboring properties to make the minimum acreage

### TRUCK FARMING: (MUST BE A WHOLESALE OPERATION)

- 1) A Minimum of at least 3 acres is required -
- 2) This operation is in business of cultivation the soil for planting vegetables
- 3) Will need a written production plan to start
- 4) **MUST DO WRITTEN REPORT ANNUALLY -**
  - a. This type of operation depends on a good source of water
  - b. Some type of irrigation equipment should be evident.
  - c. Proof of Produce sold wholesale or to the public

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### **CHRISTMAS TREE FARM:** (MUST BE A WHOLESALER OPERATION)

- 1) A Minimum of at least 5 acres - 400 Trees per acre
- 2) Will need a written Production Plan to Start
- 3) Must Do Written Report- Every 3 yrs. - Proof of Income, Receipt's (Weed & Insect control, Fertilize management & harvest)
- 4) Trees should be kept trimmed annually
- 5) A Regular schedule of pruning, spraying & cultivation, along with mowed turf grass as brush and weed control must be evident.
- 6) Some reliable source of water should be present

### **Time Frame**

- 1) As of **January 1<sup>st</sup>**, the land must be devoted principally to agricultural use and be able to pass on site field review.
- 2) The application for agricultural use appraisal must be filed with the appraisal district between **Jan 1<sup>st</sup> through April 30<sup>th</sup>**.
- 3) If an application is filed late (**after April 30<sup>th</sup>**) the owner is liable for a 10% penalty for the differences between the amount of imposed on the property and the amount that would be imposed without the agricultural designation.
- 4) Will not be able to except the 1-D-1 agricultural appraisal application once records become certified appraisal roll (**which certifies in July of each year**).
- 5) Land may be idle for a reasonable period of time, general one (1) year, due to agricultural necessity and still be considered in agricultural production (**Does not qualify for properties inside the city limits**).
- 6) The land must have history of agricultural use for at least **five (5) years of the last seven (7) years**.

### **Documentation**

- 1) Documentation that can provide to verify primary use: (IRS Forms Schedule (F), Receipt, Sworn Affidavits from person lessee or lessor knowledge of the subject property.)
- 2) Also, reference section 183 of the I.R.S. regulations (HOBBY-LOSS RULE)

\*These guidelines are general in nature and each tract is considered on its own merits and characteristics\*