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Agriculture Appraisal Summary Guidelines – Typical 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 do 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 PER HOME SITE) is typically needed 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 DO 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 involve 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 – native groves do not qualify for special use valuation
 - 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) 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) Hives must be registered with Apiary registry serviced and have proper branding
- 9) Inspection required every 3 years by Texas Apiary inspectors
- 10) 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 WHOLESALE 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 1st**, 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 1st through April 30th**.
- 3) If an application is filed late (**after April 30th**) 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

Intensity standards are derived from what is typical in the local area for the different agriculture operations. To qualify for Open Space land in Brazos County, the tract must have at least 80% of the total size dedicated to agricultural use to qualify the entire tract, and must be used as such for a minimum of seven months a year

With a property building history an application must be submitted each year for five years. On the sixth application is when final determination is made