

Van Zandt County Appraisal District

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Guidelines & Intensity Standards 1-D-1 Open Space Special Appraisal

**Agriculture, Timber, and
Wildlife Management**

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Introduction

Special use productive valuation is a value that is based on the ability of the land to produce marketable products. The purpose of this special use valuation is to promote productive use of land in Texas with the intention of fostering viable income production from agriculture or timber enterprises, and/or fostering prudent management activities for qualifying wildlife pursuits.

As you are probably aware, local governments such as cities, counties, and school districts raise a large portion of their operating revenues through the levying of ad valorem property taxes, or taxes based upon the value of property. Texas property tax laws give some special considerations to agriculture, timber, and wildlife management land if the owner files a valid application and provided that the land meets certain qualification requirements.

You may know this special consideration by the name of an Ag exemption, timber exemption, or wildlife exemption. But instead of a true exemption, it is actually a special method of valuation.

Simply speaking, it is a special tax appraisal that generally results in a much lower taxable value, and consequently a lower tax bill, than would result using standard market value appraisal methods. This special tax appraisal is based upon the productive value of the land instead of the market value, or sales value.

One of the legal requirements for qualification of land for special use productive valuation is its current and primary use “to the degree of intensity that is typical to the area.” Degree of intensity is measured by local farming and ranching practices (stocking rates, planting rates, crop rotation, fertilization methods, brush and weed control, harvesting and marketing techniques, etc.) which are those of a typically prudent farm or ranch manager. The land must be producing a product for human or animal consumption, or for a commercial trade within the agriculture economy of the State of Texas and being farmed or ranched to the extent typical for agricultural operations within the County. **This test is intended to exclude land on which token agricultural use occurs in an effort to obtain tax relief.**

In determining the intensity use of agricultural properties, the property owner should be prepared to provide the Appraisal District with evidence of production if it is requested. This evidence may be used to determine the validity of the application and/or prior history of productive use and can include such things as:

- Lease Agreements
- Bills of Sale
- Invoices for equipment or seed, feed, fertilizer, etc.
- Affidavits

Only land used in the production of a qualifying enterprise is included in the special use valuation. This will cover land underneath structures that support the productive use of the property such as barns and silos. These structures or other similar outbuildings are valued separately at their market value. Appurtenances to the land (dams, fences, water wells or reservoirs, etc.) are not valued separately however, and are considered a part of the productive valuation.

To assist the Chief Appraiser in recognizing typical agricultural activities in the area, the VZCAD Board of Directors has appointed an Ag Advisory Board under the authority of Section 6.12 of the Property Tax Code.

This manual will explain the qualification guidelines and procedures for taxpayers. The standards included in this publication have been prepared by the Chief Appraiser and staff and were approved by the VZCAD Agricultural Advisory Board and are considered to be typical practices for agricultural activities in Van Zandt County.

History of Agriculture Special Valuation

Until the 1960's, Texas farm and ranch land was appraised for taxation at its market value – the price a buyer would pay for it in an ordinary transaction. As Texas became more urban, farm and ranch land increased in value considerably, especially in developing areas. Concerned that taxes could become so high that farmers and ranchers would be forced to abandon agriculture, the voters of the state in 1966 approved an amendment to the Texas Constitution, the first agricultural appraisal law.

Article VIII Section 1-d was added to the constitution providing that certain types of land be appraised not at market value, but at the land's productivity value – a value based on land's capacity to produce agricultural products. The original law was restricted to land owned by individuals (it did not include land owned by corporations) whose primary occupation and primary source of income was agriculture. Also, qualified land which sold was assessed a rollback tax to recapture the tax savings from the previous three years, plus interest.

Twelve years after the original law was enabled, in 1978, voters approved another amendment, Section 1-d-1, which authorized a second, less restrictive agricultural appraisal law that greatly expanded eligibility for agricultural appraisal. Under this new law, a corporation could now qualify for agricultural appraisal. Also, the owner was no longer required to derive most of his income from agriculture, nor did the primary occupation of the owner have to be farming or ranching. A sale of the property did not cause a tax rollback to be generated. The new constitutional amendment took effect in 1979. The Texas Legislature enacted the Property Tax Code in that same year, which contains the legislation implementing the new agricultural appraisal laws.

The Property Tax Code is the primary source of law governing agricultural appraisal today. Within the Tax Code are contained the requirements for qualification of land for agricultural valuation, along with the limitation on eligibility.

Applying for Productive Appraisal

In order to receive a special use productive valuation, the state approved application must be completed by the property owner. The application is available free of charge from the Appraisal District. You may contact the District and we will mail you a copy upon request or you may go online to our website where you can find a copy of the application under “Downloads and Forms”. The state application forms may also be located and printed from the Texas Comptroller’s website. *NOTE: For those interested in converting their land to Wildlife Management or applying for Timber Management, additional forms will be necessary (i.e. Wildlife Management Plan, Timber Management Plan).

Who should apply

- New owners of property previously allowed productive appraisal who believe they qualify.
- Owners (with a productivity appraisal) making any change to a deeded ownership name(s).
- Property owners who believe their property qualifies and who desires a special use appraisal.
- Owners of qualified productive property upon request of the Appraisal District when requiring an update.

Processing and reviewing the application

The District will review each application using on-site inspections and/or aerial imagery along with the application and any supporting evidence submitted. The application should be signed by all persons who have an interest in the property with some exceptions (i.e. married persons, POA, Agent) and must be completed thoroughly. If the application is incomplete or not signed, the District will request that you resubmit the application with the missing information. It is critical that you provide the exact property identification (i.e. property I.D.# or Account#) in order for us to know which property to review. Also, the District reserves the right to request evidence to assist in determining the validity of the production operation. The documents that can be provided include but may not be limited to the following:

- Expense receipts
- Bills of sale
- Invoices for equipment purchases
- Invoices for capital improvements such as barns, fences, etc.
- Copies of tax records (i.e. IRS Schedule F-1040)
- Copies of current signed lease agreements
- Sworn affidavits
- Management Plans

Deadline to apply - Penalty for late application

Property owners making applications for productive appraisal should be aware of the April 30th deadline to be considered “on-time” without penalty. The District will accept applications after April 30th until the date of *certification of the roll* which is typically around July 1st of each year. This certification date may vary from year-to-year, so *it is imperative that making application is not at the last minute*. There is a penalty assessed for late application (after April 30th deadline) which is 10% of the difference between property taxes based on market value and property taxes based on productivity use. Failure to apply before the certification of the roll will prevent you from receiving the special use valuation for that particular year.

Qualifying Agricultural Activities

Qualifying agricultural activities include, but are not limited to:

- Cultivating the soil
- Producing crops for human food, animal feed, or planting seed or for the production of fibers;
- Floriculture, viticulture and horticulture
- Raising or keeping livestock
- Raising or keeping exotic animals or fowl for the production of human food or fiber, leather, pelts, or other tangible products having a commercial value;
- Planting cover crops or leaving the land idle for the purpose of participating in a governmental program provided the land is not used for residential purposes or a purpose inconsistent with agricultural use or leaving the land idle in conjunction with normal crop or livestock rotation procedures
- Wildlife management
- Beekeeping

Types of 1-d-1 Special Use Operations

The following are categories of special use operations commonly occurring in Van Zandt County:

- Livestock operations
- Growing operations
- Timberland management
- Wildlife management
- Other: (Exotics & Beekeeping)

NOTE: Please contact the Appraisal District if you feel that you have a productive enterprise that does not fall into any of these categories.

Each category of special use operations has varying requirements for qualification depending on the operation itself, the quality of the land, and what the land is able to sustain and will be detailed in the proceeding sections. Your property can have multiple types of operations as long as the minimum intensity of use for each category is being met. For example, a property may have a livestock operation with a separate area for a growing operation (row crops, orchard, etc.) and as long as the minimum intensity level (stocking rates & trees/yields per acre) for each category are being met, then each would most likely qualify.

Leased Property

Leased property for productive use of land where the producer may be other than the land owner may also qualify for productive valuation in one or more of these special use operations. The land owner is still responsible for completing the state application including the *history* and *description of operations* sections of the form. Typically, a copy of your current and signed lease agreement should be submitted along with the application for special use appraisal.

Minimum Tract Size

A property must be adequate size to support a typically prudent agricultural operation to the agricultural use type. Van Zandt County does not have a fixed minimum acreage requirement for agricultural use. The acreage required will depend on the condition of the land, proposed use, and intensity of use.

Van Zandt County primarily relies on intensity of use standards to determine if a property qualifies for open-space agricultural use. However, the recommended minimum acreage below is generally needed to meet the intensity of use standards below.

Recommended Minimum Acreage

Hay Production	10+ Acres	Orchards	10+ Acres
Cattle Production	10+ Acres	Crop Production	10+ Acres
Equine Production	5+ Acres	Horticulture	10+ Acres
Goat Production	5+ Acres	Timber	20+ Acres

Listed minimum acreage recommendations are meant to be used as suggested guidelines only. Due to the Texas Property Tax Code's stated requirements being comparative in nature, some subjective judgment may be exercised. Exceptions may apply, but are not limited to, adjoining acreage used with Subject Tract, high intensive use suited to smaller acreage, and atypical land type or agricultural use that qualifies but may require aberrant acreage or stocking requirements.

Van Zandt County **does employ** minimum acreage requirements for Timber Production and Wildlife Management. Current requirements are listed below.

Required Minimum and/or Maximum Acreage

Timber Production	10+ Acres
Wildlife Management	12.5 or more Acres
Beekeeping	5 – 20 Acres

Quality of land and Soil Considerations

There are two major eco-regions in Van Zandt County based upon its analysis of soil types, topography influences, and vegetation types. Those regions are The Post Oak Savannah and The Blackland Prairie. The eastern two-thirds of the county is in the Post Oak Savannah eco-region, with tall grasses and post and black jack oak predominating. The western third is in the Blackland Prairies eco-region, which is characterized by tall grasses, mesquite, oak, pecan and elm trees along streams.

Land can vary in quality depending on the condition, topography, and soil types taking into consideration wooded and flood prone areas or a combination thereof that may affect the land's ability to produce. This includes yields for growing operations as well as stocking rates which can vary based upon its pasture type and its soil productivity capabilities. Agricultural production for grazing operations is directly affected by the lands ability to produce adequate forage for the sustenance of the livestock based upon the climate and rainfall. For purposes of determining productivity values for grazing as well as hay production operations, the District recognizes either *Native* or *Improved* pastures.

Native Pasture		
Land that is partially cleared of brush and trees with natural grasses growing on the land with no enhancements. Grasses include native and introduced varieties of grasses where little to no weed/brush control, fertilizer, or supplements are added to the soil. (Typically, Common Bermuda, Johnson, Dallas, Klein, Blue Stem. Also includes Bahia)		
Eco-Regions	Post Oak	Blackland

Improved Pasture		
Land weed/brush control is practiced as well as areas where fertilizer and/or supplements to the soil are added to enhance the productivity of the land. Land may be used for grazing or hay production. Grasses include those that are seeded or sprigged and are baled or grazed by domestic livestock. (Typically, Coastal Bermuda or Alfalfa and Sudan, Wheat, Rye)		
Eco-Regions	Post Oak	Blackland

Wooded Pasture
Land that (although) is primarily wooded, still has an agricultural use. This does not include land where timber is being propagated for harvest.
The land itself does not qualify as pasture/grazing land and must be used in connection with land that is devoted primarily to a qualifying agricultural activity and in most cases in connection with improved or native pasture land.

Wasteland
Land that has little agricultural productivity capacity due to severe erosion or flooding; or soil types that cannot support agricultural products in the same manner as the remainder of the associated land.
This land in itself does not qualify as pasture/grazing land and must be used in connection with land that is devoted primarily to a qualifying agricultural activity and in most cases in connection with improved or native pasture land.

Drought Year Exception

Stocking rates may vary due to climate conditions. Reductions in herd size (and total *temporary* liquidation of a herd) may be considered typical during drought periods.

From the State Comptroller’s website:

“Tax Code Section §23.522 provides that the eligibility of land for open space appraisal does not end because the land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area if: (1) a drought declared by the Governor creates an agricultural necessity to extend the normal time the land remains out of agricultural production; and (2) the owner intends to resume the use the land in the manner and to the degree of intensity at the end of the declared drought.”

Stocking Rates & Animal Unit(s) Defined

Much like acreage requirements, stocking requirements will depend on the condition of the land itself and the proposed use. As per the Texas Property Tax Code, “Qualified open-spaced land means land that is currently devoted principally to agriculture use to the degree of intensity generally accepted in the area...” Applications for productive appraisal will be reviewed for each category or combination of operations to determine if the minimal established stocking rates with the appropriate “degree of intensity” are being met (min. # head per set acreage range).

To more easily define stocking requirements, the term “Animal Unit” (A.U.) is used. The minimal use standard for Van Zandt County is **the greater of (5 Animal Units) or 1 animal unit per 5 acres depending on pasture type or quality***.

*Based upon the standard concept of an animal unit being approximately *one* 1,000-pound animal, the following chart can be used to calculate the number of animal units necessary to meet the minimum stocking rates:

Animal Unit Equivalent Chart

Livestock/Animal Type	Animal Unit Equivalent
Adult Cattle, Cow Calf Pairs	1
Adult Equine	1
Feeder calves, foals, donkeys, buffalo	0.5
Goats, Sheep, Alpaca, Llama, Swine	0.25

**Due to the Texas Property Tax Code's stated requirements being comparative in nature, some subjective judgment may be exercised in review of subject tracts stocking rates.*

Livestock Operations

Raising or Keeping Livestock

Typical grazing operations include:

1. **Cattle** - the raising of beef for sale or for breeding stock to either other operators or to processors for slaughter. (operation types may vary)
2. **Sheep/goat** - the raising of sheep and/or goats for the production of wool or mohair, meat, and dairy products.
3. **Equine**- the raising of horses, donkeys, and mules are considered valid agricultural uses if the animals are kept for the production of colts and fillies; or to assist in the management of other qualifying livestock.
4. **Swine** –the raising of swine involve commercial breeding for marketable sale of show animals, breed stock, or meat will be included in this category. (Does not include wild hogs)

Note: FFA or 4-H show projects by themselves will not qualify for agriculture production. Horses, donkeys, mules, chickens, rabbits small sized gardens stabled and/or used strictly for hobby farming, recreation or pets do not qualify for agriculture production.

Typical management practices will include the following as usual activities in the production of livestock:

Adequate fences maintained, Adequate water access & supply, Systematic practices for herd *management* and *marketing* animals, Proper land management to provide long-term forage, Adequate animal units matching the carrying capacity of the land and typical agricultural operation.

Note: Some wooded areas may be classified with agricultural land as cover for the stock. However, the size of the wooded part of an open tract must be relatively small in comparison to the entire tract. The District will review each on a case by case basis.

Poultry Production

Commercial poultry operations are typically larger scaled and performed under a contract with a poultry production company. The land appraised for productivity for poultry operations will include the ground under the houses, silos, barns and other structures necessary for production, and the immediate area necessary for the operation. Excess land will not qualify unless it is covered under another qualified productive use.

Typical operations include:

- Broiler Houses - where poultry is produced for meat products
 - Laying Houses – where poultry eggs are collected for food and stocking purposes
- **Typical houses are 20,000 to 25,000 square feet in area

Typical management practices include:

- Poultry house maintenance
- Providing sufficient food and water to sustain housed poultry
- Control of disease & waste management
- Harvesting poultry products as produced
- Marketing poultry products (at market or as provided in contract)

Growing Operations

Growing operations must be intended to produce products for commercial sale or for use in other qualified production operations such as producing feed for livestock operation. Preparation of soil beds, the planting of seeds or seed stock, and the eventual harvest of a mature crop or grasses are typical production activities included in growing operations (*not including Timber operations*). Each category of growing operations below assumes prudent management activities with typical levels of production or planting along with recommended minimum acreage.

NOTE: Gardens or orchards planted for personal use do not qualify for special use valuation.

Hay Production

Hay operations will vary in production from the type of grasses to the level of management involved which are cut and baled for livestock consumption and/or commercial sale. Grasses will include all native and introduced grasses. Improved pasture includes grasses that are seeded or sprigged and are baled or grazed (typically Coastal Bermuda, Alfalfa, or Sudan, Wheat, Rye). Native Pasture includes native and introduced varieties of grasses where little to no weed/brush control, fertilizer, or supplements are added to the soil (typically Common Bermuda, Johnson, Dallas, Klein, Blue Stem. Also includes Bahia)

Typical Management Practices include: Fertilizing, Cutting, Baling, Hauling, Feeding, and/or Marketing

The following table represents the minimum intensity standard or typical expectations per acre for hay production with adequate fertilizer and rainfall:

1 Round bale = 16 Square bales		GROWING OPERATIONS								
Acres	<10	20	30	40	50	60	70	80	90	100
Minimum Yield / Yr. / Acre (round / square)	30/480	60/960	90/1440	120/1920	150/2400	180/2880	210/3360	240/3840	270/4320	300/4800

Round bales and square bales can vary in size. *Minimum Intensity* levels in the chart above assume medium size rounds bales with a typical weight of 1,000 lbs. and medium size square bales (18x36) with a typical weight of 60 lbs. **Note: Typically, hay is not produced on tracts less than 10.00 acres.**

Crops

Operations designed to produce harvestable products such as corn, peas, squash, potatoes, melons, tomatoes, etc.

Row Crop operation- typically larger tract operations of 10 acres or more that are predominately mechanically harvested (manual harvesting may also be performed)

Truck Farms - smaller growing operations (typically less than 10 acres with manual harvesting) for commercial sale.

Typical Management Practices and Activities that will be considered when reviewing crop operations:

1. Application of herbicides and/or pesticides
2. Records of product sales
3. Seed and fertilizer records or receipts
4. Type of machinery and equipment used

Orchards/Vineyards

Pecan groves, peach orchards, and blueberries are the most common productive fruit & nut variations in Van Zandt County. Types of trees, application of herbicides or pesticides, product & management records, and records of product sales will be considered when reviewing this type of operation managed for commercial sale of products.

The # of **Trees** or **Vines** per acre is determined by recommended spacing practices depending on fruit & nut tree varieties. **For Example:** A typical Pecan grove at full productive maturity may require spacing up to 45-50 feet between trees resulting in a minimum of 15-20 trees per acre. Spacing for mature productive peach trees is typically at 30-35 feet resulting in a minimum of 36-48 trees per acre.

$$208.7 \text{ ft X } 208.7 \text{ ft} = \text{appx } 43,560 \text{ sf or } 1 \text{ Acre}$$

Production by Vineyards should only include the actual production of fruit and not post-harvest processing. Typically, vines are planted and spaced at every 6-8ft resulting in 680 vines per acre.

ACRE RANGE					
Min. Trees-Vines/Acre range	5	10	15	20	25
Pecan, Walnut, etc.	75-100	150-200	225-300	300-400	375-500
Peach, Plum, etc.	180-240	360-480	540-720	720-960	900-1200
Vineyard varieties:	3400	6800	10200	13600	17000

Southern highbush & rabbit eye are common commercial blueberry plantings in the South. Mature plants at about 5 years have average yields of 6,000 pints per acre under optimum conditions. Most small blueberry operations harvest their fruit by hand. Mechanical harvesters are available for larger operations.

Land used for this type of agricultural purpose has a regular schedule for:

1. Site preparation
2. Erosion control
3. Pest control
4. Fungus control
5. Pruning
6. Marketing

Horticulture

The cultivation and management of ornamental trees, shrubs, flowers & plants, and related seed stock will be included in the category of horticulture operations for commercial sale and can be held for either retail and/or wholesale purposes. Turf farms or sod farms also included under this category. Not included with this category, is the production of fruits or vegetables, and nut producing trees- as they fall into the aforementioned categories. Some smaller horticulture operations may combine open growing areas with hot houses (or nurseries) as part of its overall production. The land appraised for this type of operation will include the ground under the hot houses, and other structures necessary for production, and the immediate area necessary for the operation (including active holding or staging areas). Excess land will not qualify unless it is covered under another qualified productive use.

Typical Management Practices and Activities that will be considered when reviewing horticulture operations:

1. Application of herbicides and/or pesticides
2. Records of product sales
3. Seed and fertilizer records or receipts
4. Type of houses, machinery and equipment used

Timberland Management

The Texas Constitution permits timber productivity appraisal only if the property and its owner meet specific requirements defining timber-use.

Land will not qualify simply because it has timber standing on it. In addition, timberland that is used principally for aesthetic or recreational purposes will not qualify.

The Tax Code, [Section 23.72](#), sets the standards for determining whether land qualifies:

“Land qualifies for appraisal . . . if it is currently and actively devoted principally to production of timber or forest products to the degree of intensity generally accepted in the area with intent to produce income and has been devoted principally to production of timber or forest products or to agricultural use that would qualify the land for appraisal . . . for five of the preceding seven years.”

To qualify land for timber productivity appraisal, a property owner must show the chief appraiser that the land meets the Tax Code, Section 23.72, standard. To do so, the property owner must apply for the appraisal and give the chief appraiser the information necessary to determine if the land qualifies. The owner also must notify the chief appraiser of any changes in the land’s status.

To qualify for timber productivity appraisal, landowners must meet each of the following six eligibility requirements.

1. The land must be currently and actively devoted to timber production.
2. The land must be used principally for timber production.
3. The land must be devoted to timber production to the degree of intensity generally accepted for the area.
4. The owner must have intent to produce income.
5. The land must have been dedicated principally to agriculture or timber production for at least five of the preceding seven years.
6. The property owner must file a timely and valid application form and must provide a timber management plan.

Tract Size Requirements

A property must be adequate size to support a typically prudent timber operation. Because of Van Zandt County’s distance from active timber mills and commercial harvesters, it is difficult to market and manage timber products on tracts of smaller size. Therefore, forestry consultants with knowledge of timber production in Van Zandt County recommend a minimum of 20 acres to support a prudent timber operation. The Appraisal District will consider applications on **tracts less than 20 acres but require additional supporting documentation and plans detailing how the manager plans to harvest and market the timber product. Tracts less than 10 acres will not be considered eligible** for timberland special appraisal unless actively managed in conjunction with a larger timberland tract.

Management Practices

Degree of intensity standards will vary from one timber growing area and operation to another. In general, there are three different levels of management intensity:

1. **Custodial management** is “hands off” management. The only activities the owner conducts are payment of property taxes and occasional visits to the site. However, it is highly unlikely that a timber property that shows no indication of management activity for a decade is being actively devoted to timber production.
2. **Minimal management** may fall anywhere between custodial management and intensive management. The owner may undertake some activities, such as periodic thinning, regular site visits, or maintenance of an access road.
3. **Intensive management** can involve many activities, including careful soil preparation for replanting, regular thinning and/or prescribed burning to reduce competing vegetation, removal of undesirable trees, following a program to check for and control insects and disease, prompt actions to control insects and disease, and building and maintaining roads to the site.

Typical management practices will include:

1. Pine straw harvest every 4 to 5 years
2. Tree thinning every 8 to 10 years
3. Tree harvest every 18 to 20 years

Land owners must provide proof of timber management practices and intent to produce income by filing a *Timber Management Plan*. More information on preparing a timber management plan is available through the Texas Forestry Service at:

www.txforestservicetamu.edu/main/default.aspx

Forest Types

These are the three primary forest types recognized in the timber industry:

1. **Pine-** Includes all forested areas in which the trees are predominately evergreens (green throughout the year and do not lose their leaves). In distinguishing these forest types, pine and other softwoods make up more than 2/3 of the trees.
2. **Hardwood-** Includes all forested areas with a predominance of deciduous trees (trees which lose their leaves at the end of the frost-free season). In distinguishing these forest types, deciduous trees make up more than 2/3 of the trees.
3. **Mixed-** Includes all forested areas where both evergreen and deciduous trees are growing and neither predominates. In this forest, neither evergreen or deciduous trees make up more than 2/3 of trees.

Wildlife Management

To be considered eligible for wildlife management, land must be used to generate a sustaining breeding, migrating, or wintering population of indigenous wild animals. Indigenous animals are native animals that originated in or naturally migrate through and are living naturally in the area as opposed to exotic animals that have been introduced to the area by man. Additionally, indigenous animals are ones that are native to Texas.

Wildlife management must be the primary use of the property. Land that is used exclusively for recreation will not qualify for this special valuation.

Typical Management Practices

Land used for the management of wildlife will be subject to management practices that encourage long-term maintenance of the population.

The district recognizes and adopts the typical practices and intensity standards of the Texas Parks & Wildlife for the Post Oak Savannah and Blackland Prairie Regions as the typical intensity standards for the county. See <http://www.tpwd.state.tx>

Use Standards

Wildlife management activities are elements of the degree of intensity determination. By law, property owners must be actively engaged in performing at least three of the following seven activities:

1. Maintaining the animal's habitat
2. Controlling Erosion
3. Controlling Predators
4. Providing supplemental water
5. Providing supplemental food
6. Providing shelter
7. Making census counts to determine population

Tract Size requirements and qualifying

Only properties that meet the minimum of 12.5 acres and usage ratio of at least 92% will be eligible for open-spaced land wildlife valuation. (Some exceptions may apply) Properties that are a part of a wildlife management coop or association may have a minimum of 10 acres with a usage ratio of 90%. (some exceptions may apply) For properties that (since the previous tax year) have been reduced in size and have had a change in ownership, the tract size must meet the minimum size as established by the county in order to qualify for wildlife management use. (some exceptions may apply)

Properties receiving special agriculture or timber appraisal in the previous year that have not been reduced in size and had a change in ownership are exempted from the minimum acreage requirement.

If a property does not meet the minimum size, but has threatened or endangered species, deed restrictions, property owners' agreements, conservation easements or other legally binding covenants that obligate the landowner to actively perform wildlife management, the minimum acreage for qualification is set to 10 acres with a usage of 90%.

Calculation Test

RULE §9.2005 Texas Administrative Code

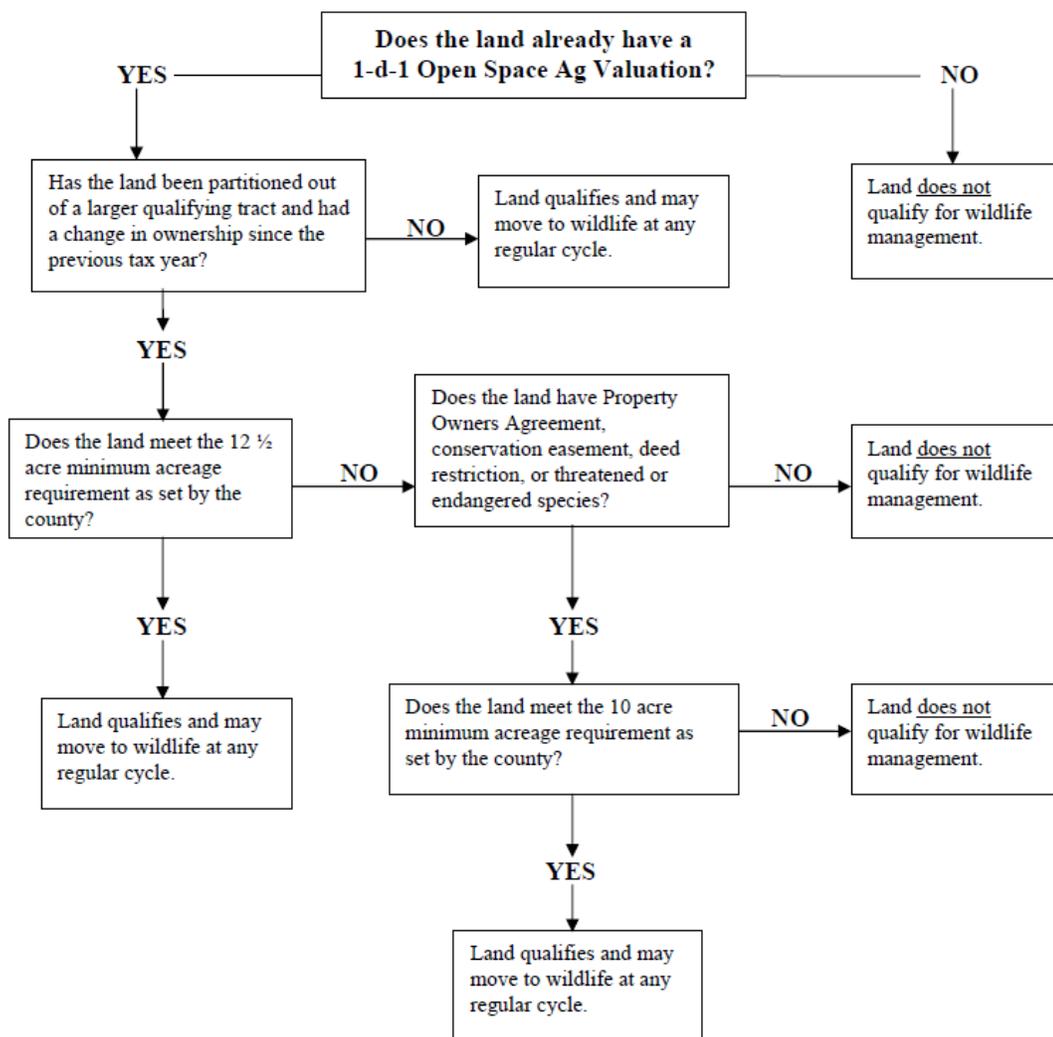
A tract of land's wildlife use requirement is a number expressed as a percentage and calculated by subtracting one from the total number of acres in the tract of land and dividing the result by the total number of acres in the tract of land. **The following formula expresses the calculation, with "x" representing the tract of land's total acreage:**

$$(x-1) \div x = \text{wildlife use requirement}$$

Properties for which the wildlife use percentage calculates to be less than the required minimum for standalone or co-op tracts will not qualify for the special valuation.

Note: Property owners are required to prove management practices annually by submitting a *Wildlife Management Annual Report* and include supporting documentation. Property owners must submit their plans each year in order to keep Wildlife Management special valuation.

DETERMINING QUALIFICATION FOR WILDLIFE MANAGEMENT



Other Operations

Exotics

Exotic animals- the raising of various wildlife or other animals not native to Texas for:

1. The production of meat, leather, or other plumage
2. Cosmetic or medicinal purposes

Typical Management Practices and Activities that will be considered when reviewing Exotic operations:

1. Adequate fencing and working pens or shelters
2. Management plans
3. Permits or certificates for interstate transfer
4. Records regarding the sale of products

SEE Also: Stocking requirements and Animal Units defined for Exotic Wildlife on pages 9-10

Fish

Intensity standards for the raising of fish or fish products are the same as those applied to exotic game. Commercial fish production differs from keeping game fish for purely sporting or recreational purposes. This difference is not necessarily related to the scale of the operation, nor is it related to any intent to produce income or make a profit. Raising fish is a qualified agricultural land use when all the elements of a bulk harvest are present. Taking fish by individual line is clearly a recreational activity.

Beekeeping

Sec.23.51 (2) of the Texas Property Tax Code identifies beekeeping as an agriculture use and states this process shall qualify for agriculture use productivity valuation if used for pollination or the production of human food or other tangible products having a commercial value.

The term “agricultural use” in *sec. 23.51 (2)* also includes the use of land to raise and keep bees for pollination or for the production of human food or other tangible products having commercial value, provided that the land used is not less than 5 acres or more than 20 acres.

To be eligible to qualify for this special use appraisal. The property must have been used 5 of the preceding 7 years for a qualified agriculture activity to the degree of intensity typical within Van Zandt County or have been “**ACTIVELY MANAGED**” 5 of the preceding 7 years to the following degree of intensity standards for beekeeping.

The degree of intensity standard for the required acreages is as follows:

5 acres	6 active hives
7.5 acres	7 active hives
10 acres	8 active hives
12.5 acres	9 active hives
15 acres	10 active hives
17.5 acres	11 active hives
20 acres	12 active hives

***** ALL HIVES MUST BE ACTIVELY MANAGED (maintained and kept alive) AND REMAIN ON THE PROPERTY FOR AT LEAST 7 MONTHS OF THE YEAR (JANUARY 1ST TO DECEMBER 31ST) FOR A 5 OUT OF 7 YEAR PERIOD *****

“*Active management*” includes but is not limited to:

1. Supplemental feeding
2. Inspections of the hive (monitoring bee health)
3. Collecting honey and other products
4. Management of disease

Products Produced

1. Honey
2. Bee Pollen
3. Honey Candies
4. Candles
5. Beeswax
6. Soaps

Bees need an adequate source of nectar and pollen throughout the growing season of April to September. Bees will travel within a 3-mile radius from the hive to find adequate forage for survival. If adequate forage cannot be found the bees will simply move (abscond) or die. It is the responsibility of a prudent and conscientious manager to see that adequate forage is available for his/her bees.

The goal of VZCAD is to assist the ‘legitimate beekeepers’. Legitimate beekeepers will have their bees in locations that provide food for their bees, allow for the pollination of various agriculture and food crops, and manage their bees in a manner to keep them healthy, surviving, and producing for the long term. *Beekeeping is not a “cheap” endeavor nor is a short-term endeavor.*

Rollback Penalty

The law imposes a “rollback” tax on 1-d-1 land when it is taken out of agriculture, timberland, or wildlife management use. The rollback tax equals the difference between the taxes the owner actually paid in the five years preceding the change in use and the taxes the owner would have paid on their property’s market value.

Technically the tax is a new, additional tax imposed by law on the date the cessation or change of use occurs. It has its own delinquency date, and it does not exist until the event that triggers the rollback occurs.

The property owner can trigger the rollback by ending agricultural, timberland, or wildlife management operations and/or diverting the property to a use other than agriculture, timber production, or wildlife management. Selling the property doesn’t trigger the 1-d-1 rollback. If the property owner diverts only part of a property to a use other than agriculture, timber production, or wildlife management, the rollback tax only applies to the changed portion.

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

A change of use is a physical change. If the owner continues to use the land for an agricultural, timber, or wildlife use, but does not maintain the degree of intensity typical for the area, the land may lose its eligibility for 1-d-1 appraisal without suffering a rollback. Reduced intensity resulting from the owner’s free choice will cause a loss of 1-d-1 appraisal. Reduced intensity resulting from agricultural necessity will not. If the land remains in 1-d-1 use, however, neither kind of reduction will trigger a rollback. Also diverting use of 1-d-1 appraised land to a homestead does not trigger a rollback tax, only the removal of the productivity valuation.

The chief appraiser must exercise great care in determining when a change of use triggers a rollback. The rollback tax is a serious economic penalty that should not be imposed when circumstances beyond a property owner’s control

cause an abnormally long but temporary suspension of 1-d-1 use. Appraisers' must keep in mind that change of use issues are often unclear and require a delicate balance between fair application of the law and good decision based on the facts of each situation.

Because of the difficulty in timely determining whether a change of use has occurred and subsequently whether a rollback is warranted, the Appraisal District has developed a system to initiate contact with the owner for the purpose of communicating and working with the owner when a property is flagged with activity that typically precedes a change of use. When one of the following activities is observed on a property receiving 1-d-1 special appraisal, the Appraisal District will send a notice to the property owner of a potential change of use/rollback requesting the owner contact the 1-d-1 Appraiser to discuss further:

- Subdivision plat filing
- Signage or Listings indicating the sale of lots [i.e. subdivision]
- Commercial or multi-residential land improvement [i.e. development]
- Commercial, industrial, or multi-residential building construction
- Signage erected
- Zoning changes
- Increased activity or traffic not associated with agriculture, timber, or wildlife
- Any other activity that could potentially precede a change of use

To provide an equitable defining mechanism for testing whether a physical change of use has occurred and the severe rollback penalty must be applied, the Appraisal District has further delineated 'change of use' to mean: any use of the property, whole or in part, for a purpose other than agriculture production, timber production, or wildlife management with the intent of producing income. When a change of use has been determined, the Appraisal District will send notice of the determination via certified mail and will include instructions with the notice for appealing the determination.