

# SAN AUGUSTINE COUNTY APPRAISAL DISTRICT



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## Section 23.72. Qualification for Productivity Appraisal

- (a) Land qualifies for appraisal as provided by this subchapter 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 under Subchapter C or D for five of the preceding seven years.
- (b) In determining whether land is currently and actively devoted principally to the production of timber or forest products to the degree of intensity generally accepted in an area, a chief appraiser may not consider the purpose for which a portion of a parcel of land is used if the portion is:
  - (1) Used for the production of timber or forest products, including a road, right-of-way, buffer area or firebreak; or
  - (2) Subject to a right-of-way that was taken through the exercise of the power of eminent domain.
- (c) For the purpose of the appraisal of land under this subchapter, a portion of a parcel of land described by Subsection (b) is considered land that qualifies for appraisal under this subchapter if the remainder of the parcel of land qualifies for appraisal under this subchapter.

## Section 23.9802. Qualification for Appraisal As Restricted-Use Timber Land

- (a) Land qualifies for appraisal as provided by this subchapter if the land is in an aesthetic management zone, critical wildlife habitat zone, or streamside management zone.
- (b) Land qualifies for appraisal as provided by this subchapter if:
  - (1) Timber was harvested from the land in a year in which the land was appraised under Subchapter E and:
  - (2) The land has been regenerated for timber production to the degree of intensity generally accepted in the area for commercial timber land and with intent to produce income.
- (c) Land ceases to qualify for appraisal under Subsection (b) on the 10<sup>th</sup> anniversary of the date the timber was harvested under Subsection(b)(1). This subsection does not disqualify the land from qualifying for appraisal under this section in a tax year following that anniversary based on the circumstances existing in that subsequent tax year.
- (d) In determining whether land qualifies for appraisal as provided by this subchapter, a chief appraiser may not consider the purpose for which a portion of a parcel of land is used if the portion is:
  - (1) Used for the production of timber or forest products, including a road, right-of-way, buffer area, or firebreak; or
  - (2) Subject to a right-of-way that was taken through the exercise of the power of eminent domain.

(e) For the purpose of the appraisal of land under this subchapter, a portion of a parcel of land described by Subsection(d) is considered land that qualifies for appraisal under this chapter if the remainder of the parcel of land qualifies for appraisal under this subchapter.

\*Chief Appraiser has the final authority on decisions to approve or deny application based on circumstances if any of the desired qualifications are not met.

\*A management Plan may be required as well as a current Application, for final approval for Open-Space Agricultural Appraisal valuation.

#### Agricultural Advisory Board for San Augustine County Appraisal District

We, the Agricultural Advisory Board for San Augustine County Appraisal District, hereby adopt the Texas Property Tax Code Guidelines for 1-d-1 Open Space Agricultural, Timberland and Wildlife Management Appraisal.

It is our consensus opinion that the attached guidelines be set forth as the tools to be used by the appraisal district for evaluation.

These guideline are a general rule only. Each application should be considered on its own merit, as they may be circumstances in an operation, which would allow a tract to be qualified. Therefore, final discretion should be left to the Chief Appraiser.

  
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SAN AUGUSTINE COUNTY APPRAISAL DISTRICT

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**Guidelines for 1-d-1 Open Space Agricultural, Timberland & Wildlife Management Appraisal**

Dear Property Owner:

The Texas Constitution permits agriculture productivity only if land and its owner meet specific requirements defining farm and ranch use. Land will not qualify simply because it is rural or it has some connection with agriculture. In addition, the land will not qualify because it is open land and has no other possible use.

According to the "Texas Property Tax, Manual for the Appraisal of Agricultural land," Texas Comptroller of Public Accounts, Section 23.51 of the Texas Property Code sets the standards for whether land qualifies.

"Qualified Open-Space Land" . . . if it is currently devoted principally to agriculture use to the degree of intensity generally accepted in the area and that has been devoted principally to agriculture use. . .for five(5) of the preceding seven(7) years.

To qualify land for agriculture appraisal, land owners must meet each of the following six eligibility requirements.

1. The land must be currently and actively devoted to agriculture production.
2. The land must be used principally for agriculture production.
3. The land must be devoted to agriculture production to the degree of intensity generally accepted for this area.
4. The owner must have the intent to produce income.
5. The owner must have been dedicated principally to agriculture for any five(5) of the preceding seven(7) years.
6. The property owner must file a timely and valid application form>

A management plan will be required to complete a timber or wildlife management application.

**Current and Active Devotion to Agricultural Use**

Agricultural and timber land must be actively devoted to using the land in question as of January 1<sup>st</sup> of the current tax year. This means that the practice occurring on January 1<sup>st</sup> of the current year is what the land shall be classified as for that tax year.

### **Agricultural Production Must Be The Land's Primary Use**

Land that is currently and actively devoted to agricultural land must be used to the degree of intensity generally accepted for prudent owners in the area. The degree of intensity test is intended to exclude from productivity appraisal land on which timber or agricultural activity occurs simply to get tax relief.

In most cases, property owners must prove that they are following the common production steps for their type of operation and using typical amounts of labor, management and investment.

### **Degree of Intensity**

To qualify for productivity appraisal, timber and agricultural land must be used to the degree of intensity generally accepted for prudent owners in the area. The degree of intensity test is intended to exclude from productivity appraisal land on which timber or agricultural activity occurs simply to get tax relief.

In most cases, property owners must prove that they are following the common production steps for their type of operation and using typical amounts of labor, management and investment.

### **Intended to Produce Income**

The owner must use the land to produce income, like the degree of intensity test. This text excluded those owners who are not using the land for agricultural purposes and who are trying to use productivity appraisal to avoid paying property taxes on the land's market value. Whether the owner has an intent to produce income is left for the chief appraiser to decide.

### **Historical Use Requirement**

Land used primarily for agricultural production during any five(5) of the previous seven(7) years may qualify for timber productivity appraisal. This historical use attaches to land.

## San Augustine County Appraisal District Agricultural Guidelines – Typical Levels

- CATTLE** – 1) A minimum of approximately ten(10) acres is required.  
2) At least 75% open to grazing with no more than 25% wooded.  
3) At least five(5) head of mother cows.  
4) Larger tracks should have one(1) cow to every five(5) acres.
- HORSES** - 1) A minimum of approximately ten(10) acres is required.  
2) At least 75% open for grazing with no more than 25% wooded.  
3) Breeding operations only with at least three(3) mares producing colts.
- GOATS** - 1) A minimum of approximately five(5) acres is required.  
2) Land can be partially wooded but must have enough grass and other food sources from the land to support seven(7) goats per five(5) acres.  
3) A minimum of seven(7) nannies to qualify.  
4) Goat operation should be for producing meat or mild and not strictly to be sold for showing purposes.
- SHEEP** - 1) A minimum of approximately five(5) acres is required.  
2) Land must have enough grasses and other food sources from the land to support seven(7) sheep per every five(5) acres.  
3) A minimum of seven(7) ewes to qualify.  
4) Sheep operations should be raising sheep for wool or mutton and not strictly to be sold for showing purposes.
- HAY** - 1) A minimum of approximately ten(10) acres is required.  
2) Typically should have proof of two(2) cuttings on a normal year(no drought).  
3) Land should be fertilized heavily at first of year(300-500 lbs. per acre) and top dressed later as needed.  
4) There should be no animals on hayfield during growing season. Animals may be wintered on hayfields.
- ORCHARDS/** – 1) A minimum of approximately five(5) acres is required.  
**VINEYARDS** 2) Will consider each on case by case basis.
- TRUCK -** 1) A minimum of approximately three(3) acres is required.  
**FARMS** 2) Small operations may qualify if managed intensively and proof can be shown that produce is sold wholesale to the public.
- CHRISTMAS -** 1) A minimum of approximately three(3) acres is required.  
**TREE** 2) Need to keep trees trimmed yearly.  
**FARM** 3) May need to provide receipts of sales of trees, fertilizer or any other

necessary needs of the business.

- OSTRICH/ EMUS** - 1) Only the land used for breeding and raising will qualify.  
2) Will consider each on a case by case basis.  
3) Minimum of three(3) acres with a one(1) acre pond to qualify.
- CATFISH - FARM** - 1) Must have proof of purchase of fingerings and receipts of records showing sales.  
2) Will consider on a case by case basis.
- WILDLIFE - MANAGEMENT** - 1) Must have a minimum of ten(10) acres.  
2) Must have qualified for 1-d-1 agricultural use in the preceding year before the owner changes its use to wildlife management.  
3) Must have wildlife management plan from Texas Parks & Wildlife.  
4) 95% of land must be devoted to Wildlife Management.  
5) Must use three(3) of the seven(7) approved practices according to Texas Parks & Wildlife.
- BEE/HONEY** - 1) Must be 5 to 20 acres.  
2) Must be for commercial sale.  
3) May need to provide receipts for the sale of honey or contract for distribution.
- TIMBER** - 1) Must have a minimum of ten(10) acres to qualify.  
2) Must have a Timber Management Plan returned with the application.  
3) Must file a Restricted Use Application for all Restricted Use Timber Land.