

# TRINITY COUNTY APPRAISAL DISTRICT

P.O.BOX 950 Groveton Texas 75845 \* 936-642-1502 \* 936-642-2336

## Guidelines for 1-d-1 Open Space Agricultural, Timberland, and Wildlife Management Appraisal

2019

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 Agriculture Land", Texas Comptroller of Public Accounts, April 1990, Section 23.51 of the Texas Property Tax 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 agricultural appraisal, land owners must meet each of the following six eligibility requirements.

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

*A management plan will be required to complete a timber application on 20 acres or less.*

*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 tax 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 production will not qualify for productivity appraisal unless agricultural production is the primary use of the land. If the owner uses the land for more than one purpose, the most important or primary use must be agriculture. For example, land that is primarily used as a residence, with some agricultural or timber practices, is not primarily devoted to agricultural or timber production.

*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.

See the degree of intensity chart included in this guideline.

*Intended to Produce Income*

The owner must use the land to produce income, like the degree of intensity test. This text excludes 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.

**Trinity County Appraisal District Agricultural Guidelines – Typical Levels**

<b>Cattle</b>	<ol style="list-style-type: none"><li>1) Smaller size tracts will be reviewed on a case by case basis.</li><li>2) At least <b>75%</b> open to grazing with no more than <b>25%</b> wooded.</li><li>3) At least <b>five (5)</b> head of mother cows.</li><li>4) Larger tracts should have <b>one (1)</b> cow to every <b>five (5)</b>.</li></ol>
---------------	---

<b>Horses</b>	<ol style="list-style-type: none"><li>1) Smaller size tracts will be reviewed on a case by case basis.</li><li>2) At least <b>75%</b> open for grazing with no more than <b>25%</b> wooded.</li><li>3) Breeding operations only with at least <b>three (3)</b> mares producing colts.</li><li>4) Must be able to produce proof of sale of colts.</li><li>5) Typically, operations set up strictly for boarding, training and showing of horses do not support an agricultural purpose or appraisal.</li></ol>
---------------	---

**Goats**

- 1) Smaller size tracts will be reviewed on a case by case basis.
- 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) You will need a minimum of **seven (7)** nannies to qualify.
- 4) Goat operation should be for producing meat or milk and not strictly to be sold for showing purposes.

**Sheep**

- 1) Smaller size tracts will be reviewed on a case by case basis.
- 2) Land must have enough grasses and other food sources from the land to support **seven (7)** sheep per every **five (5)** acres
- 3) You will need 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) Smaller size tracts will be reviewed on a case by case basis.
- 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 to 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/  
Vineyards**

- 1) Smaller size tracts will be reviewed on a case by case basis.
- 2) Will consider each on case by case basis.

**Truck  
Farms**

- 1) Smaller size tracts will be reviewed on a case by case basis.
- 2) Small operations may qualify if managed intensively and proof can be shown that produce is sold wholesale to the public.

**Christmas  
Tree  
Farm**

- 1) Smaller size tracts will be reviewed on a case by case basis.
- 2) Need to keep trees trimmed yearly.
- 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) Must have an one (1) acre pond to qualify.

**Catfish  
Farm**

- 1) Must have proof of purchase of fingerlings and receipts of records showing sales.
- 2) Will consider each on a case-by-case basis.

**Wildlife  
Management**

- 1) Smaller size tracts will be reviewed on a case by case basis.
- 2) Must have qualified for 1-d-1 agricultural use in the preceding year.
- 3) Must have wildlife 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 be Texas Parks and 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.
- 4) Should have 6 hives for 5 acres. With an additional hive for every 2.5 acres over 5 acres.

<b>Timber</b>	1) Smaller size tracts will be reviewed on a case by case basis. 2) Must have a Timber Management Plan returned with applications on 20 acres or less. 3) Must file a Restricted Use Application for all Restricted Use Timber Land
---------------	---

**\*Chief Appraiser has the final authority on decisions to approve or deny applications 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 Trinity County Appraisal District**

We, the Agricultural Advisory Board for the Trinity County Appraisal District, hereby adopt the Texas Property Tax Code Guidelines for 1-d-1 Open-Space Timber Land 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 guidelines 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.