



Mark W. Price
Chief Appraiser
Telephone: (979) 774-4100
Facsimile: (979) 774-4196

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 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 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 requirements 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.

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 does not include one (1) acre home site

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

- 1) Our degree of intensity standard is set as follows: a minimum of five (5) acres with six (6) mainframe hives, for each additional two and one half (2.5) acres one (1) additional hive is required, a maximum of twenty (20) acres with a minimum of (12) mainframe hives
- 2) Hives must be maintained, monitored and must be active to marketable products
- 3) The hives must be located on the property seven (7) months of the year
- 4) Flowering plants must be planted to support hives-if hives are in an area that is limited to vegetation- it requires pollination

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

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

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 does not include one (1) acre home site

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