### MINIMUM GUIDELINES FOR 1-d-1 AG-USE

- 1. Only the acreage <u>actually used agriculturally</u> (principally devoted) may qualify for 1-d-1 ag-use.
- 2. Land except identified by sec 23.56 requires history of 5 of the last 7 years
- 3. Land identified by sec 23.56 must be principally devoted to ag use continuously
- 4. Small acreage with a home built upon the land is primarily residential in nature, with ag-use secondary. Open-space land must have ag-use as its primary use in order to qualify for ag-use valuation.
- 5. Stocking ratios are based on 12 months.
- 6. A pasture may lay out of agricultural production for normal rotation practices due to loss of grass or water due to the lack of rain and keep the special use valuation. However, if a pasture lays out of production for longer than one year, the land may lose its Ag qualification.
- 7. Properties not meeting the minimum degree of intensity <u>do not gualify</u> for special use appraisal unless it can be documented they are being used in conjunction with additional tracts to make the applicant part of a substantial operation.
- 8. To qualify for wildlife the property must not have been reduced in size by less than 16.60 acres **and** be appraised as 1-d-1 land the previous year 23.51 (7)

# CATTLE

### Degree of Intensity (Stocking Ratio):

Туре	A.Ū.
Cow, dry	0.92
Cow, with calf	1.00
Bull, mature	1.35
Cattle, 1 year old	0.60
Cattle, 2 years old	0.80

<u>4 animal units</u> and not less than <u>20 acres in Ag use operation</u> – may require an onsite inspection by Appraisal District staff.

**Cow/Calf** – This operation is in the business of raising beef for sale to either processors or to other operations for breeding stock.

Feeder/Stocker – This operation is in the business of raising beef for processors.

**Animals Used for Cutting/Rodeo –** Would not qualify. This type of cattle is used for recreational purposes.

### Fencing:

Capable of restraining livestock

### **Management Practices:**

- 1) Fences Maintained
- 2) Stock Water
- 3) Weed Control
- 4) Fertilize
- 5) Marketing

### SHEEP

### Degree of Intensity (Stocking Ratio):

Type A.U.

Lamb, 1 year old 0.15 Sheep, mature 0.20

> 7 weaned lambs to yearlings 5 mutton or ewes (1 to 2 years)

1.0 animal unit 1.0 animal unit

<u>2 animal units</u> and not less than <u>10 acres in Ag use operation</u> – requires an onsite inspection by Appraisal District staff.

**Fencing:** Net wire fences designed for sheep (woven wire)

#### Management Practices:

- 1) Fences Maintained
- 2) Stock Water
- 3) Marketing (wool, mohair and/or meat)

### GOATS

### Degree of Intensity (Stocking Ratio):

Kid, 1 year old	0.10
Goat, mature	0.15

10 weaned kid to yearlings 7 mutton or does (1 to 2 years) 1.0 animal unit 1.0 animal unit

<u>2 animal units</u> and not less than <u>10 acres in Ag use operation</u> – may require an onsite inspection by Appraisal District staff.

Fencing: Net wire fences designed for goats (woven wire)

### **Management Practices:**

- 1) Fences Maintained
- 2) Stock Water
- 3) Marketing (wool, mohair and/or meat)

### HORSES BREEDING & WORK HORSES

### Degree of Intensity (Stocking Ratio):

1 yearling

- 1 horse over 2 years
- 1 horse over 3 years

0.78 animal unit 1.0 animal unit 1.25 animal unit

<u>5 animal units</u> and not less than <u>20 acres in Ag use operation</u> – may require an onsite inspection by Appraisal District staff.

This operation is directed to breeding operations. By-products are colts and fillies. This operation involves having brood mares. Usually includes special facilities and pasture is normally coastal.

Horses stabled, trained or used for recreational, racing, or rodeo purposes do not qualify for Ag use.

#### Management Practices:

- 1) Fences Maintained
- 2) Stock Water
- 3) Marketing
- 4) Breeding Records

### DONKEY

### Degree of Intensity (Stocking Ratio):

1 yearling	0.78 animal unit
1 to 2 year old donkey	1.0 animal unit
3 year old donkey	1.25 animal unit

<u>5 animal units</u> and not less than <u>20 acres in Ag use operation</u> – may require an onsite inspection by Appraisal District staff.

This operation is directed to breeding operations. By-products are foals. This operation involves having brood mares. Usually includes special facilities and pasture is normally coastal.

### Management Practices:

- 1) Fences Maintained
- 2) Stock Water
- 3) Marketing
- 4) Breeding Records

# EXOTICS

### **Degree of Intensity:**

This operation is in the business of raising breeds that are <u>**not**</u> native to Texas for sale and supplying meat/leather for the specialty markets. May require an onsite inspection by Appraisal District staff.

#### Management Practices:

- 1) Fences Maintained seven to eight foot perimeter fence
- 2) Market for meat
- 3) Market for breeding stock

### Animal Units per Acre:

Varies based on type of species.

### Note:

23.51 (6)

"Exotic animal" means a species of game not indigenous to this state, including axis deer, Nilgai antelope, red sheep, other cloven-hoofed ruminant mammals, or exotic fowl as defined by Section 142.001, Agriculture Code.

## HAY

<u>Not less than 10 acres operation</u> in agricultural use – may require an on-site inspection by Appraisal District staff.

This operation involves the cultivation of planted or maintained grasses and cutting and baling in round or square bales. Minimum of two cuttings per year – preferred three to four cuttings per year with adequate rains.

### Management Practices:

- 1) Fertilize
- 2) Apply Herbicide
- 3) Cut and Bale
- 4) Market and/or use for personal livestock feed

## CROPLAND

<u>Not less than 20 acres in operation</u> in agricultural use – may require an on-site inspection by Appraisal District staff. This operation involves the cultivation of the soil for planting grain crops with the intent of harvest for sale or for feed.

#### Management Practices May Include the Following:

- 1) Shredding previous crop
- 2) Planting
- 3) Apply herbicide
- 4) Harvest
- 5) Tillage
- 6) Fertilize
- 7) Insect Control

# **ORCHARDS, VINEYARDS, & TRUCK FARMING**

### Degree of Intensity:

Pecans Peaches Vineyard Truck Farm 16 trees per acre (minimum 40' apart)75 trees per acre100 vines per acre1 acres

Not less than 2 <u>acres in agricultural use</u> (except truck farming) – may require an on-site inspection by Appraisal staff.

This operation is in the business of cultivating and growing of trees, grapevines or vegetables that produce crops or nuts or fruits.

#### Management Practices:

- 1) Weed Control
- 2) Insect Control
- 3) Fertilizer
- 4) Pruning
- 5) Supplemental Water
- 6) Harvesting

Note:

Pecan Orchards Peaches

mature trees 75 trees per acre 40' apart 18' apart

### Degree of Intensity for Beekeeping RAISING OR KEEPING BEES

The Texas Legislature added another agricultural use for purposes of Open-Space Land appraisal. **Section 23.15(2)** amended the definition of agricultural use to include "the use of land to raise or keep bees for pollination or for the production of human food or other tangible products having a commercial value, provided that the land used is not less than 5 or more than 20 acres." (*Effective January 1, 2012*)

This provision permits the owner to raise or keep bees for two purposes: 1) Pollination, or 2) the production of human food or products that have commercial value.

Options:

- 1) The food or products must have commercial value, not required to have commercial production
- 2) Requires that the land is used for raising or keeping bees for pollination.

Property owners seeking qualification for agricultural use appraisal for beekeeping, must show proof of history of a qualifying agricultural activity on the land for five of the preceding seven years.

### **Degree of Intensity / Management Practices**

The degree of intensity for the required acreage 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

- 1. Acreage with a Homestead Exemption cannot be considered for agricultural history or agricultural appraisal.
- 2. The hives must be located on the property for at least 7 months of the year.
- 3. The hives must be maintained and kept alive.
- 4. The District will require copies of: Registration of the apiary, certificate of inspection, branding information, and export, import or intra-state permits if required by the Texas Apiary Inspection Service for the type of hive movement encountered.
- 5. The productivity value for beekeeping is developed by using the basic Income/Rate/Value (IRV) formula for developing an income approach to value.

Texas Agricultural Code - Section 131.001. Definitions

- 1. "Abandoned apiary, equipment, or bees" means an apiary, equipment, or a colony of bees that is not regularly maintained or attended in accordance with this chapter or rules of quarantines adopted under this chapter.
- 2. "Apiary" means a place where six or more colonies of bees or nuclei of bees are kept.
- 3. "Beekeeper" means a person who owns, leases, or manages one or more colonies of bees for pollination or the production of honey, beeswax, or other by-products, either for personal or commercial use.
- 4. "Bee" means any state of the common honeybee, Apis mellifera species.
- 5. "Colony" means the hive and its equipment and appurtenances including bees, comb, honey, pollen, and brood.
- 6. "Director" means the director of the Texas Agricultural Experiment Station.
- 7. "Disease" means American foulbrood, European foulbrood, any other contagious or infectious disease of honeybees, or parasites or pests that affect bees or brood.
- 8. "Equipment" means hives, supers, frames, veils, gloves, tools, machines, or other devices for the handling and manipulation of bees, honey, pollen, wax, or hives, including, storage or transporting containers for pollen, honey, or was, or other apiary supplies used in the operation of an apiary or honey house.
- 9. "Inspector" means the chief apiary inspector.
- 10. "Label" as a noun, means written or printed material accompanying a product and furnishing identification or a description. The term includes material attached to a product or its immediate container and material inserted in an immediate container or other packaging of a product.
- 11. "Label" as a verb, means to attach or insert a label.
- 12. "Nucleus" means a small mass of bees and combs of brood used in forming a new colony.
- 13. "Pollen" means dust-like grains formed in the anthers of flowering plants in which the male elements or sperm are produced.
- 14. "Pure Honey" means the nectar of plants that has been transformed by, and is the natural product of, bees and that is in the comb or has been taken from the comb and is packaged in a liquid, crystallized, or granular form.
- 15. "Queen Apiary" means an apiary in which queen bees are reared or kept of sale, barter or exchange.

### WILDLIFE MANAGEMENT USE POLICY

- 1. A written plan is required (PWD-885) (Plan form is available from the Texas Parks & Wildlife Department).
- Per TAC 34 9.2005 for land that has split, the minimum acreage of <u>16.60</u> acres was set by the Victoria CAD Board of Directors on March 15, 2006. (Unless part of a wildlife management property association or area designated by the TPWD as habitat for endangered species.)
- 3. Form PWD 888 (annual report) is required to be filed every year to list the previous year's activities.
- 4. The plan must list the targeted species.
- 5. The plan must list the practices (the CAD may request proof of practices, expenses, and name and address of the individual(s) completing the practice).
- 6. The property must have Ag the previous year to convert to wildlife.
- 7. An on-site visit by the CAD staff may be required.
- 8. It is the taxpayer's responsibility to read and understand the guidelines in order to determine the requirements.
- 9. The taxpayer will be provided the guidelines for Wildlife Management Use, upon request.
- 10. Rollback taxes are calculated the same as 1-d-1 Open Space rollback taxes.
- 11. It is permissible to change from Wildlife Management Use back to 1-d-1 Open Space at a later date.

**Note:** <u>**Only**</u> 1-d-1 Open Space agricultural land can qualify for Wildlife Management Use. Market value land or land qualified under 1-d is not eligible.