

PALO PINTO APPRAISAL DISTRICT

(940)659-1249

200 CHURCH AVE

P O BOX 250

PALO PINTO, TX 76484

QUALIFICATIONS OF LAND UNDER 1-D-1

“QUALIFIED OPEN-SPACE LAND MEANS LAND THAT IS CURRENTLY DEVOTED PRINCIPALLY TO AGRICULTURAL USE TO THE DEGREE OF INTENSITY GENERALLY ACCEPTED IN THE AREA”

ARTICLE VIII, SECTION 1-D-1 (OPEN-SPACE LAND)

(a) TO PROMOTE THE PRESERVATION OF OPEN-SPACE LAND, THE LEGISLATURE SHALL PROVIDE BY GENERAL LAW FOR TAXATION OF OPEN-SPACE LAND DEVOTED TO FARM AND RANCH PURPOSES ON THE BASIS OF ITS PRODUCTIVE CAPACITY AND MAY PROVIDE BY GENERAL LAW FOR TAXATION OF OPEN-SPACE LAND DEVOTED TO TIMBER PRODUCTION ON THE BASIS OF ITS PRODUCTIVE CAPACITY. THE LEGISLATURE BY GENERAL LAW MAY PROVIDE ELIGIBILITY LIMITATIONS UNDER THIS SECTION AND MAY IMPOSE SANCTIONS IN FURTHERANCE OF THE TAXATION POLICY OF THIS SECTION.

SECTION 23.51 (1)-(2), (6) PROPERTY TAX CODE DEFINITIONS

(1) **“QUALIFIED OPEN-SPACE LAND”** MEANS LAND THAT IS CURRENTLY DEVOTED PRINCIPALLY TO AGRICULTURAL USE TO THE DEGREE OF INTENSITY GENERALLY ACCEPTED IN THE AREA AND THAT HAS BEEN DEVOTED PRINCIPALLY TO AGRICULTURAL USE OR TO PRODUCTION OF TIMBER OR FOREST PRODUCTS FOR FIVE OF THE PRECEDING SEVEN YEARS OR LAND THAT IS USED PRINCIPALLY AS AN ECOLOGICAL LABORATORY BY A PUBLIC OR PRIVATE COLLEGE OR UNIVERSITY. QUALIFIED OPEN-SPACE LAND INCLUDES ALL APPURTENANCES TO THE LAND. FOR THE PURPOSES OF THIS SUBDIVISION, APPURTENANCES TO THE LAND MEANS PRIVATE ROADS, DAMS, RESERVOIRS, WATER WELLS, CANALS, DITCHES, TERRACES, AND OTHER RESHAPING OF THIS SOIL, FENCES, AND RIPARIAN WATER RIGHTS.

(2) **“AGRICULTURAL USE”** INCLUDES BUT IS NOT LIMITED TO THE FOLLOWING ACTIVITIES: CULTIVATING THE SOIL, PRODUCING CROPS FOR HUMAN FOOD, ANIMAL FEED OR FOR THE PRODUCTION FOR FIBERS; FLORICULTURE, VITICULTURE, AND HORTICULTURE; RAISING OR KEEPING LIVESTOCK; RAISING OR KEEPING EXOTIC ANIMALS FOR THE PRODUCTION OF HUMAN FOOD OR FIBER, LEATHER, PELTS, OR OTHER TANGIBLE PRODUCTS HAVING A COMMERCIAL VALUE; AND PLANTING COVER CROPS OR LEAVING LAND IDLE FOR THE PURPOSE OF PARTICIPATING IN ANY GOVERNMENTAL PROGRAM OR NORMAL CROP OR LIVESTOCK ROTATION PROCEDURE.

ELIGIBILITY REQUIREMENT

- AGRICULTURAL APPRAISAL APPLIES TO THE LAND AND NOT TO OTHER PROPERTY THAT MAY BE CONNECTED TO THE LAND.
- THE LAND MUST BE CURRENTLY DEVOTED PRINCIPALLY TO AGRICULTURAL USE.
- THE LAND MUST HAVE BEEN USED PRINCIPALLY FOR AGRICULTURAL OR TIMBER PRODUCTION FOR ANY FIVE OF THE PROCEEDING SEVEN YEARS.
- LAND INSIDE THE CITY LIMITS HAS MORE STRINGENT QUALIFICATION REQUIREMENTS AND MAY BE INELIGIBLE.
- THE PROPERTY OWNERS MUST FILE A VALID APPLICATION FORM.

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DEFINITION OF "AGRICULTURAL USE"

THE FOLLOWING ACTIVITIES ARE QUALIFYING "AGRICULTURAL USE" BUT THIS LIST IS NOT EXHAUSTIVE:

- **CULTIVATING THE SOIL**
- **PRODUCING CROPS FOR HUMAN FOOD, ANIMAL FEED, OR PLANTING SEED FOR THE PRODUCTION OF FIBERS.**
- **FLORICULTURE.** "FLORICULTURE" IS THE CULTIVATION AND MANAGEMENT OF ORNAMENTAL AND FLOWERING PLANTS.
- **VITICULTURE.** "VITICULTURE" IS THE CULTIVATION OF GRAPES.
- **HORTICULTURE.** "HORTICULTURE IS THE CULTIVATION OF FRUITS, VEGETABLES, FLOWERS, HERBS, OR OTHER PLANTS.
- **RAISING OR KEEPING LIVESTOCK.** "LIVESTOCK" MEANS A DOMESTICATED ANIMAL THAT DERIVES ITS PRIMARY NOURISHMENT FROM VEGETATION, SUPPLEMENTED AS NECESSARY WITH COMMERCIAL FEED. LIVESTOCK INCLUDES MEAT OR DAIRY CATTLE, HORSES, GOATS, SWINE, POULTRY, AND SHEEP. WILD ANIMALS ARE NOT LIVESTOCK.
- **RAISING EXOTIC GAME FOR COMMERCIAL USE.** "EXOTIC GAME" MEANS A CLOVEN-HOOFED RUMINANT MAMMAL THAT IS NOT NATIVE TO TEXAS AND IS NOT "LIVESTOCK". RAISING SUCH GAME MAY QUALIFY, BUT MUST MEET THE PRIMARY USE TEST DISCUSSED BELOW:
 - (1) ARE THERE PHYSICAL IMPROVEMENTS SUCH AS HIGH FENCES TO CONTROL THE HERD?
 - (2) ARE THERE STOCKING LEVELS TO JUSTIFY THE INVESTMENTS AND ENSURE A REASONABLE FUTURE INCOME?
 - (3) IS THERE A BREEDING AND HERD MANAGEMENT PROCEDURE THAT EMPHASIZES COMMERCIALLY VALUABLE PRODUCTS (MEAT OR LEATHER) OVER RECREATIONAL PRODUCTS?
 - (4) EMPHASIZES COMMERCIALLY VALUABLE PRODUCTS (MEAT OR LEATHER) OVER RECREATIONAL PRODUCTS (TROPHY HEADS).
 - (5) IS THERE AN ACTIVE BUSINESS PLAN SHOWING HERD SIZE, HARVESTING SCHEDULES, AND HARVESTING REPORTS?
 - (6) DO STATE OR FEDERALLY APPROVED INSPECTORS SUPERVISE SLAUGHTER AND DRESSING?
- **MARICULTURE.** "MARICULTURE" IS LAND USED TO PRODUCE FISH AND OTHER FORMS OF AQUATIC LIFE.

HARVESTING NATIVE PLANTS OR ANIMALS. HARVESTING SHRUBS THAT GROW WILD ON THE LAND-MOUNTAIN LAUREL, YAUPON, ETC., OR HARVESTING OR HUNTING NATIVE WILD ANIMALS SUCH AS DEER OR TURKEY WILL NOT QUALIFY.

PROCESSING PLANTS OR ANIMALS. ACTIVITIES THAT TAKE PLACE AFTER THE CROP OR ANIMAL HAS BEEN RAISED AND HARVESTED **DO NOT** QUALIFY THE LAND FOR SPECIAL USE.

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DEGREE OF INTENSITY STANDARDS

THE CHIEF APPRAISER ESTABLISHES INTENSITY LEVELS-WHAT THE OWNER IS PUTTING INTO HIS AGRICULTURAL ENTERPRISE IN TIME, LABOR, EQUIPMENT, MANAGEMENT, AND CAPITAL ACCORDING TO EACH TYPE OF COMMODITY PRODUCTION IN HIS AREA. THE INTENSITY LEVELS FOR THE DIFFERENT TYPES OF COMMODITIES WILL INDICATE THE TYPICAL STEPS IN PRODUCING THE COMMODITY AS WELL AS HOW MUCH TIME, LABOR, EQUIPMENT, AND SO ON IS TYPICAL FOR EACH LEVEL.

DRYLAND FARMING, FOR EXAMPLE, REQUIRES TILLING THE SOIL, PLANTING, APPLYING HERBICIDES, AND HARVESTING. THE CHIEF APPRAISER DETERMINES THE TYPICAL MINIMUM LEVELS INVOLVED IN EACH STEP.

SIMILARLY, THE RAISING OF LIVESTOCK REQUIRES FENCING, PROPER MANAGEMENT OF THE LAND FOR LONG-RUN FORAGE, ENOUGH ANIMAL UNITS TO MATCH THE LAND'S CARRYING CAPACITY, AND HERD MANAGEMENT PROCEDURE TO GET THE ANIMALS TO MARKET. SOME OF THE THINGS AT ISSUE WOULD BE - IS THE FENCING TYPICAL, HOW FREQUENTLY IS IT MAINTAINED AND IS THE MINIMUM CARRYING CAPACITY SUFFICIENT?

MINIMUM STANDARDS - LIVESTOCK

TO QUALIFY FOR THE SPECIAL AGRICULTURAL VALUATION THE OWNER OF AGRICULTURAL LAND MUST HAVE A SUFFICIENT NUMBER OF ACRES TO SUPPORT 2 ANIMAL UNITS (LARGE ANIMALS) OR 2,000 POUNDS OF ANIMAL WEIGHT, OR 1 ANIMAL UNIT (SMALL ANIMALS) OR 1,000 POUNDS OF ANIMAL WEIGHT. THIS MINIMUM STANDARD MEANS, FOR EXAMPLE, THAT THE LAND AREA MUST PRODUCE ENOUGH FOOD TO SUSTAIN 2 COWS, WEIGHING APPROXIMATELY 1,000 POUNDS EACH WITH A SMALL CALF AT THEIR SIDE, OR 6 SHEEP OR GOATS, DURING THE NORMAL GROWING SEASON WITHOUT SUPPLEMENTAL FEEDING.

ANIMAL UNIT EQUIVALENTS (MULTIPLY EACH BY 3 TO GET 3,000 LBS OF ANIMAL WEIGHT)

COW OR COW WITH CALF (1,000 LB)	1.00 AU	BULL-MATURE	1.25 AU
CALF-WEANED TO 1 YR PAST	0.60 AU	STEER-1 YR OLD	0.70 AU
STEER-2 YR OLD	0.90 AU	HORSE-MATURE	1.25 AU
6 SHEEP WITH/WITHOUT LAMBS	1.00 AU	8 LAMBS-WEANED TO 1 YR PAST	1.00 AU
6 NANNIES WITH/WITHOUT KIDS	1.00 AU	6 BILLIES	1.00 AU
10 KIDS-WEANED AND YEARLING	1.00 AU	6 MUTTON GOATS-MATURE	1.00 AU

MINIMUM STANDARDS - HAY

IN NORMAL YEARS, 1-3 CUTTINGS CAN BE ACHIEVED. HAY PRODUCTION SHOULD BE APPROXIMATELY 6,000 POUNDS PER ACRE. **THE HAY SHOULD BE MARKETABLE.**

NORMAL ACTIVITIES INCLUDE TILLAGE, FERTILIZING, CUTTING, BAILING, HAULING, AND FEEDING OR MARKETING.

OTHER TYPICAL FARMING AND RANCHING OPERATIONS

IMPROVED GRASS PASTURES

STANDARD PRACTICES INCLUDE FERTILIZING, WEED CONTROL, MAINTAINING FENCES, STOCK WATER, SYSTEMATIC MARKETING OF ANIMALS AND LONG TERM LAND MANAGEMENT.

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NATIVE GRASS PASTURES

STANDARD PRACTICES INCLUDE WEED CONTROL, FENCE MAINTAINING, STOCK WATER, SYSTEMATIC MARKETING OF ANIMALS, AND LONG TERM LAND MANAGEMENT.

DRY CROPLAND

STANDARD PRACTICES INCLUDE: SHREDDING PREVIOUS CROP, TILLAGE, PLANTING, FERTILIZE, APPLY HERBICIDE, INSECT CONTROL, MAINTAINED IN A WORKMAN LIKE MANNER, HARVEST.

ORCHARD

STANDARD PRACTICES: 14 - (TO BE ESTABLISHED) TREES PER ACRE, WEED CONTROL. WATER AVAILABLE FOR ESTABLISHMENT, INSECT CONTROL, FERTILIZER, PRUNE TREES, MANAGE FOR AND HARVEST.

FOR FURTHER INFORMATION, PLEASE CALL OUR OFFICE @ (940) 659-1249.

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ACREAGE MINIMUMS FOR AG LAND

LARGE ANIMALS (REQUIRES 2 ANIMAL UNITS (AU))

IMPROVED PASTURE

10 ACRES X 2 UNITS = 20 ACRES

NATIVE PASTURE

24 ACRES X 2 UNITS = 48 ACRES

SMALL ANIMALS (REQUIRES 1 ANIMAL UNITS (AU))

IMPROVED PASTURE

10 ACRES X 1 UNIT = 10 ACRES

NATIVE PASTURE

24 ACRES X 1 UNIT = 24 ACRES

HAY PRODUCTION (MINIMUM 10 ACRES)

10 ACRES X 6000 LBS = 60000 LBS HAY

ORCHARDS (MINIMUM 5 ACRES)

NATIVE PECAN 14 TREES PER ACRE

IMPROVED PECAN 35 TREES PER ACRE

FRUIT TREES 70 TREES PER ACRE

TREE FARMS (MINIMUM 5 ACRES)

NUMBER OF TREES PER ACRE TO BE ESTABLISHED