Agricultural Use and Intensity Standards

Compiled and approved by the Agricultural Advisory Board for Bee County.

Date approved
October 13, 2026

Agricultural Use and Intensity Standards

Table of Contents:

Introduction

Application

Qualification of land

Test

- Land Test
- Herd Size Test
- Current Use Test
- Intensity of Use Test
- Time Period Test

Types of Agricultural Operations

- Cow and Calf Operations
- Stocker and Feeder Calf Operations
- Sheep Operations
- Goat Operations
- Horse Operations
- Exotic Animal Operations
- Wildlife Management Operation
- Cropland Operations
- Improved Pasture
- Orchard and Vineyard Operations
- Truck Farming Operations

Beekeeping

Free-Range Poultry

Governmental Programs

1-d-1 Rollback Penalty

Animal Unit Equivalency Chart

TX. Prop. Tax Guidelines for Qualification of Ag. land in Wildlife Management Use.

Introduction

In 1966 voters approved the first agricultural appraisal law for Ad Valorem taxes in the State of Texas. This first law known as 1-d intended to protect the family farm from being taxed out of existence as Texas became more urbanized and market prices of agricultural land skyrocketed. Section 1-d is very restricted, as it applies only to land owned by families or individuals. Under 1-d, agriculture must also be the owner's primary occupation and primary source of income. As Texas became more urbanized and the number of agricultural producers began to drop, a new section was added the law by voters in 1978. The constitution was amended to allow a second, more liberal agricultural appraisal law known as 1-d-1. Section 1-d-1 substantially expanded eligibility for productivity appraisal by individual as well as corporations. Income and occupation are not applicable considerations under 1-d-1. In 1996 Wildlife Management was added as a subsection of 1-d-1 to include the management of native, indigenous species as a qualification and implementation. Due to the different types of agricultural operation only the most common for the area will be covered in this guideline. Unique or "fad" agricultural operations will be considered on a case-by-case basis.

Application

A property owner must file an application for 1-d-1 Productivity Use between January 1 and the April 30 of the tax year. Property owners may obtain an application from the Appraisal District Office. If you require more time, you may file a written request with the chief appraiser for up to 60 days, if you have a good reason for needing extra time. If you miss the April 30 deadline you may file an application for late Ag. before the appraisal review board approves the appraisal records, which is usually about July 20. In this case, the property owner will be charged a late penalty of 10% of the tax savings he obtained by getting agricultural appraisal for his land.

Qualification of Land

Agricultural appraisal applies to the land and not to any property connected to the land. Improvements such as houses, barns, sheds, silos and other farm outbuildings must be appraised separately at market value. Fences are treated as appurtenances and are not appraised separately. Minerals such as oil, gas or any hard mineral such as coal must be appraised separately and at market value. Products of the agricultural operation such as hogs, goats, sheep, grain, hay, cattle, exotic animals, etc., in the hands of the producer, are generally exempt form taxation because of other provisions of Texas law. Farm and ranch equipment designed and used primarily for agriculture, known as implements of husbandry, such as tractors, plows, post hole augers, irrigation sprinkler systems, etc. are also exempt. Some man-made alteration of, or addition to, agricultural lands are valued as a part of the land. These appurtenances to the land such as canals, water wells, roads, stock tanks, and other similar

improvements to the land are included in the value of the land and are not separately appraised. A grazing operation may include leased land that is not owned by the operator. A landowner may receive 1-d-1 Productivity Use Value on their land if it is leased for grazing or if it is used as a part of a larger operation. The proximity of the two tracts should be in line with what is typical for a producer that uses leased land in his operation. The land should have fencing adequate for the type of animal being grazed on the land. There should be adequate working facilities such as pens, corrals, chutes and barns on the property or available to the property. Some operators use portable working facilities and mention should be made of this in the application.

Tests

In Addition to having qualified land in order to receive a 1-d-1 Productivity Use Value, the agricultural operation must pass four separate tests. These tests are the herd size test, the current use test, the intensity of use test, and the time period test. These tests are explained below.

Herd Size Test

It has been determined that all operations pertaining to the grazing of land including the cow/calf operation, the commercial goat breeder, and horse breeding operations, and others in the Bee Central Appraisal District will have a herd size of at least three animal units with a minimum number of acres not to be less than 10 acres, for most operations. All small acreage tracts will have to maintain a minimum herd size of three animal units until the acreage reaches 45 acres, then the typical stocking rate chart located in the back of this outline, would apply.

Current Use Test

The land must be in agricultural use as of January 1 of the tax year or planned to be used for agricultural purposes very soon in one or more of the agricultural operations described in this guideline. This use must follow what is typical for the area for the type of agricultural operation taking place on the property. This use must be the land's **primary** use and not a secondary use.

Intensity of use Test

The land must be used to the degree of intensity that is typical for that type of operation in the area. If the land is not used as other land is typically used then this type of agricultural use is said to be "**Token**" agricultural use. For instance, if a field is plowed and planted once every three years and the other farmers in the area typically plow and plant some type of crop every year, then this use is token use. This land would not qualify under the intensity of use qualifier.

Time Period Test

The land that is applying for the Agricultural Valuation must pass a time period test. It must have been in Ag use for 5 of the past 7 years. This allows the producer to rest the land for 2 years or it gives the landowner time to change tenants and rebuild fence. During times of severe drought, it may become typical for producers to not plant for 1 to 2 years. Ranchers may drastically reduce their herd, falling below normal stocking rates, or may even rest a pasture for a year.

Simply abandoning a tract of land for several years will make it ineligible for Ag use until it has met the time period test again. As it is now written, there is only a two-year period that a property can go without use before it loses its eligibility. History Building Requirements: To qualify for a year of agricultural history, the property owner must submit an agricultural use application annually and allow the property to be inspected to verify compliance with the applicable agricultural use and intensity standards for that year. Each year of history must be independently documented and verified.

Types of Agricultural Operations

There are several types of typical agricultural operations in Bee County. Some of these operations include one or more types of operations. Agricultural operations include grazing operations, farming operations, which includes tilling the soil, orchard operations, livestock breeding operations, stocker/feeder operations, exotic animal operations and wildlife management. Each of these operations follows the same criteria for eligibility for 1-d-1 Productivity Use except for wildlife management. Wildlife management eligibility requirements will be covered under that section of this guideline. Many operations in the Bee Central Appraisal District have a combination of two or more of the listed operations. There may be variations of the types of agricultural operations listed or there may be “fad” agricultural operations added when that type of “fad” operation becomes a typical agricultural operation for Bee County.

Cow and Calf Grazing Operations

This type of operation is the most commonly found agricultural operation in the Bee Central Appraisal District. The operators of cow and calf grazing operations are in the business of raising beef for sale to either processors or other operators as breeding stock. These include purebred operations as well as the commercial breeder who sells calves to local livestock markets. The typical requirement in the Bee Central Appraisal District is at least 3 animal units that may include bulls of breeding age and cows that are bred annually. Some small operators may lease or borrow a bull to impregnate their cows rather than keeping a bull year-round. One cow and calf pair, or a mature breeding age cow is considered to be equivalent to one animal unit. (Please refer to the Animal Unit Equivalency Chart at the back of this report for a complete list of animals.) The minimum number of acres to be considered for this

type of operation will be 10 acres. To qualify and remain qualified for the special valuation, the land must have at least 3 animal units year-round or an equivalent intensity if used in rotational grazing. As the number of acres increase, the stocking rate chart found in the back of this outline will be used to determine what is the typical for this type of land and animal.

Sheep Operations

Sheep operations may be purebred or commercial in nature. A commercial operation would not require any particular breed and may be in the business of meat production. Purebred operations are normally in the business of producing animals to sell to other producers as breeding stock. Sheep operations is South Texas are not typically concerned with wool production and therefore wool is considered a secondary product in this area. A typical flock in Bee County will consist of at least 14 head of ewes and at least one ram. One animal unit of sheep is equal to five head of ewes or rams. The minimum number of acres to be considered for this type of operation will be 10 acres.

Goat Operations

This operation is in the business of producing primarily only one product being meat. The Nubian and other similar breeds are milk producers but milk production is not typical for this area. Most other breeds are involved in the production of meat called cabrito, which is the meat from a young kid goat. The major breed of goat in this area is referred to as the Spanish Goat. The Boer Goat breed from South Africa has been introduced as a meat producer. This breed has been crossbred with many of the Spanish as well as the Nubian goat herds in the area to increase the size of the animals. There are some producers that breed the pure Boer Goats and pure Spanish Goats for sale to other producers for breeding. A typical herd of goats consists of at least 17 breeding age animals with at least one Billy goat. One animal unit is equal to six head of goats. The minimum number of acres to be considered for this type of operation will be 10 acres.

Horse Operations

This type of operation is limited to breeding operations. A breeding operation involves having brood mares and either a stud on location or using artificial insemination for breeding the mares. This type of operation may involve intensive training of colts or fillies. The operation may involve any number of breeds and is not limited to only Thoroughbred or Quarter Horse breeds. Typical pastures are of improved grasses such as coastal Bermuda grass. A mature horse of breeding age is equivalent to 1.25 animal units. At least 3 head of breeding age mares are required to be considered a typical horse breeding operation in the Bee Central Appraisal

District. Supplemental feeding is a given fact of a breeding horse operation. Breeding associations have suggested that a minimum amount of acreage for a typical breeder is in the 15 to 20-acre range in order to support a breeding operation. Donkeys, Mules and Burros are also included under horse operations and the same guidelines pertain to these animals. Miniature or dwarf horses also fall under these guidelines but do not follow the same animal unit basis as a regular horse or donkey. See the Animal Unit Equivalency Chart at the back of this report.

Stocker/Feeder Operations

Stocker Feeder operations are different from the breeding operations discussed earlier. In some stocker operations, lightweight animals are brought into a wheat or oat field and left a designated number of days. Other operations may utilize native pasture with supplemental protein feeds. The objective is for the animals to grow and gain as much weight as possible before they go into a feedlot.

Feeder operations consist as a set of pens and feed and storage and processing facilities where animals are held while they are fed and prepared for slaughter. Since both of these types of operations require larger numbers of animals to be practical it is required that a minimum of 10 head be used in the test for this type of operation with a minimum number of acres to be 10.

Exotic Animal Operations

This type of operation involves the raising of Exotic deer, antelope, Emu, ostriches, and any other breed of animal that is not native to Texas. Some exotic animal operations supply meat for consumption or leather or plumage for clothing or industrial use. Some by products of exotic animals are used in cosmetics or for medical purposes. Some exotic animal operations supply animals for breeding purposed. Most prevalent of the exotic animal operations in the Bee Central Appraisal District are hunting operations. This type of operation, depending on the type of animals usually requires a seven to eight-foot fenced perimeter. An animal unit for this type of operation depends on the size of animal being raised. Many of the exotic deer species will follow the same per unit size as our native Whitetail deer. A chart with many of the exotic animals typically found in the Bee Central Appraisal District is found on the following pages. The minimum number of acres to be considered for this type of operation will be 10 acres. Exotic Animal Operations will be judged on a case by case basis to determine its feasibility as an enterprise.

Wildlife Management Operations

Wildlife Management is the latest major change to occur in 1-d-1 Productivity value in recent history. In 1991 the first wildlife management law was passed which allowed productivity appraisal for land used to manage indigenous wildlife. Implementation of this law was limited because of unanswered questions which may have jeopardized the land owners 1-d-1 productivity valuation in some instances. In 1995, Texas voters approved Proposition 11, which amended the original Wildlife Management law and allowed landowners to implement the law with out fear of penalty. The Comptroller of Public Accounts has published a brochure called Guidelines for Qualification of Agricultural Land in Wildlife Management Use. The Comptroller's publication is to be followed for qualification of wildlife management land in the Bee Central Appraisal District.

The Bee Central Appraisal District Board of Directors, pursuant to the Texas Comptroller of Public Accounts Rule Section 9.4003, establishes the following minimum Wildlife Use Percentages that shall apply to each tract of land for which a Wildlife Use Qualification is applied for:

a) Minimum Wildlife Use Percentage on a single tract shall be 94% (16.67 acres minimum).

b) Minimum Wildlife Use Percentage for properties participating in a Wildlife Management Property Association, as defined in Rule Section 9.4003(b)(6), shall be 91% (11.11 acres minimum).

c) Minimum Wildlife Use Percentage for properties in an area designated by the Texas Parks & Wildlife Department as habitat for an endangered, threatened, or candidate species as determined by the same department, shall be 91% (11.11 acres minimum).

d) All Wildlife Management Use Plans shall include information certifying that the Wildlife Management Plan will be effective in supporting a sustained breeding population, migrating population, or wintering population of the targeted species on the tract for which the application is made.

e) If application is made on a tract that does not meet the minimum acreage requirements, Wildlife Management Use can be considered if:

    (1) Sufficient management inputs are included in the Wildlife Management Plan, implemented on the tract, and maintained over time to support and propagate a sustained breeding population, a migrating population, or a wintering population of indigenous wildlife, as defined in Rule Section 9.4003(b), to overcome any

deficiencies of natural resources caused by the lack of sufficient acreage in the subject tract, and

(2) Certification of the efficacy of these additional inputs to meet the specific goals of the Wildlife Management Plan by a qualified, recognized Wildlife Biologist, in writing, and included as an addendum to the Wildlife Management Plan.

Cropland Operations

Cropland operations can be classed as small grain crops, cotton, sorghum hay, improved pasture hay, and row crop. The most common type of cropland operation in Bee County is milo, corn and cotton. These types of operations usually grow milo and corn solely for the grain that they produce, and cotton is raised for the fibers that it produces. The minimum number of acres to be considered for this type of operation will be 10 acres.

Improved Pasture

Improved pasture is usually planted with some type of permanent grass such as Coastal Bermuda or Klein Grass. This type of land is usually baled in the spring and early summer if the rainfall is adequate. The only other use of this type of land would be for cow/calf and stocker operations. All applicants should be prepared to show proof of management practices such as fertilization, weed control and proof of bailing. The minimum number of acres to be considered for this type of operation will be 10 acres.

Orchards

These operations are in the business of cultivating and growing trees that produce crops of nuts or fruits, which are sold commercially. A regular schedule of pruning and spraying and cultivation, as well as keeping the ground under the trees closely mowed and brush control in the orchard, is a requirement for this type of operation. This operation can yield an abundant harvest off a small acreage. These types of operations are very seldom found in Bee County and management practices should be looked at very carefully to make sure that it is not just a hobby or a secondary operation.

Truck Farming Operations

This type of operation is in the business of cultivating the soil for planting vegetables. This type of operation depends on a good source of water for irrigation purposes and without it can be very limited in what could be grown. Examples of crops grown in truck farming operations include tomatoes, squash, potatoes, peppers, carrots and

many other varieties of vegetables. Typically, these types of operations should be able to show records of planting and harvesting along with records of management practices used. The minimum number of acres considered for this type of operation is 1 acre. Proof of management practices and sales receipts may be asked for.

Beekeeping Operations

The Texas Property Tax Code, as amended for 2013, includes beekeeping as an agricultural use. "The term also includes 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." { §23.51 (2)} Each enterprise shall have a minimum of three (3) complete colonies, increasing at a rate of one (1) colony per each additional two (2) acres, for a maximum of ten (10) colonies on twenty (20) acres. The colonies must be in place year-round, or if rotated, the colony count must be increased during the time used to equate to the full annual use. The minimum time of use is two (2) continuous months at six (6) times the annual rate. In addition, each operation must maintain each hive and its colony, and must be registered with the Texas Apiary Inspection Service. Registration in previous years can be used to show use for the history requirement.

Free-Range Poultry

To meet the minimum requirements for intensity, a free-range poultry operation should occupy a minimum of 2 acres given the preferred stocking rate of 50 head per acre, giving a total of 100 total animals.

Governmental Programs

Land currently under a governmental program which requires the land to remain fallow should still qualify for 1-d-1 only if all the requirements of the governmental programs are being met, such as brush and weed control, or limited grazing. Proof of enrollment showing beginning and ending dates, and program requirements will be requested for attachment to the application.

1-d-1 rollback tax Penalty

Landowners need to be aware that if the use of land having 1-d-1 Productivity Value is changed to a non-agricultural use then a rollback tax may be imposed. The rollback tax is a penalty for taking the land out of agricultural production. Land that incurs a rollback tax will be back-taxed for up to three years, if it had productivity value for the full three years. When a rollback tax is initiated, the land is taxed on the difference between it's productivity value and what it would have been taxed at it's market value. For example, the rollback tax on one acre of land for one year would be calculated as follows:

1 acre Mkt. Value @ $1,000 - (minus) 1 acre Ag. Value @$100
Value Difference of $900 Divide by 100 X $2.00 (tax rate)
Rollback Tax = $18.00 X 3 years = $54.00 per acre

This example is a very simple and generic example of how to calculate the rollback. If the values and taxes were different each year of the rollback the calculation would be much more complicated than the example given.

Animal Unit Equivalency Chart

Animal Type	**Animal Unit**
Mature dry cow or cow & calf	1.00 Animal units
Mature Bull	1.25 Animal units
Weaned Calf to one Year	.60 Animal units
Steer one year old	.70 Animal Units
Steer two year old	.90 Animal Units
Horse	1.25 Animal Units
Miniature Horse	.50 Animal Units
Donkey or mule	1.25 Animal Units
Burro	.75 Animal Units
5 Ewes With or Without Lambs	1.00 Animal Units
4 Rams or Buck Sheep	1.00 Animal Units
8 Lambs Weaned to 1-Year	1.00 Animal Units
6 Nanny Goats or Does with Kids	1.00 Animal Units
5 Billy or Buck Goats	1.00 Animal Units
10 Kid Goats Weaned to 1-Year	1.00 Animal Units
6 Mature Mutton Goats	1.00 Animal Units
5 Axis, Aoudad, Fallow, or Mouflon	1.00 Animal Units
9 Blackbuck Antelope	1.00 Animal Units
7 Sika Deer	1.00 Animal Units
2.5 Red Deer	1.00 Animal Units
1 Eland	1.00 Animal Units
3 emus	1.00 Animal Units
2 Ostriches	1.00 Animal Units
7 whitetail Deer	1.00 Animal Units
30 Chickens, under 5 lbs.	1.00 Animal Units

Stocking Rate Chart

Land Type	Minimum Stocking Rate
Native Pasture (light brush with some clearing)	15-18 acres per animal unit
Pawnee and Mineral area	17-20 acres per animal unit
Brush (heavy brush no visible openings)	20-23 acres per animal unit
Pawnee and Mineral area	25-28 acre per animal unit
Improved Pasture (some type of improved pasture planted, brush managed)	8-10 acres per animal unit

Stocking rates can vary widely from year, depending on rainfall, economic factors, and management style. The chart above is only a guideline based on USDA recommendations of normal conditions. The chief appraiser will determine each application's qualification on a case by case basis.