

COMAL APPRAISAL DISTRICT OPEN SPACE GUIDELINES & STANDARDS







OPEN SPACE GUIDELINES & STANDARDS

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These guidelines are reviewed and updated every year by the Agricultural Advisory Board and the Comal Appraisal District.

I. INTRODUCTION

The Comal Appraisal District is responsible for the administration of special valuation found in the Texas Property Tax Code in Subchapter D, Sec. 23.41 through Sec. 23.60. The District has developed guidelines for qualifying property as open space for special valuation. The District referred to the following resource for guidance in establishing its guidelines:

Texas Property Tax Code
Texas Comptroller of Public Accounts
Texas Parks & Wildlife
United States Department of Agriculture
Comal County Agricultural Extension Services
Texas State & Soil Conservation Board
Comal Agricultural Advisory Board

Agricultural appraisal applies only to land. Only the acreage used in an agricultural operation may qualify for agricultural use valuation. Land not qualifying for agricultural use is valued at market value. Improvements are appraised separately at their market value. Farm and ranch machinery and equipment (Implements of husbandry) used for agricultural production are exempt from ad valorem taxation.

II. DEFINITIONS

Also includes definitions from the Texas Agriculture Code – Section 131.001 [TAgC-131.001]

Abandoned Apiary, Equipment, or Bees: means an apiary, equipment, or a colony of bees that is not regularly maintained or attended in accordance with the TAgC-131.001 or rules or quarantines adopted under that chapter.

Agricultural Operation - land operated by the producer with equipment, labor, management and production practices that are substantially separate from other operations. (USDA)

Agricultural use includes but is not limited to the following activities:

- Cultivating the soil
- Producing crops for human or animal feed
- Planting seed for production of fiber
- Raising or keeping livestock
- Raising or keeping exotic animals for the production of human food or other tangible products having commercial value
- Planting cover crops in conjunction with normal crop or livestock rotation
- Floriculture, viticulture, and horticulture

- Planting cover crops for the purpose of participating in government program
- Raise or keeping bees for pollination or production of human food
- Use of land for wildlife management

Animal Unit - used to represent the relationship of quantity of livestock and wildlife in terms of weight. An animal unit equals 1000 lbs of live weight.

Apiary - means a place where six or more colonies of bees or nuclei of bees are kept. Also known as a bee yard, is a place where beehives of honey bees are kept. Traditionally beekeepers (also known as apiarists) paid land rent in honey for the use of small parcels. Some farmers will provide free apiary sites, because they need pollination, and farmers who need many hives often pay for them to be moved to the crops when they bloom.

Artificial Beehives - serves two purposes; production of honey and pollination of nearby crops. Artificial hives are commonly transported so that bees can pollinate crops in other areas.

Bee - means any stage of the common honeybee, Apis mellifera species.

Beehive - an enclosed structure in which some honey bee species live and raise their young. Natural beehives are naturally occurring structures occupied by honeybee colonies, while domesticated honeybees live in man-made beehives, often in an apiary. These man-made structures are typically referred to as "beehives." Several species of Apis live in hives, but only the western honey bee and the eastern honey bee are domesticated by humans.

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.

Colony - means the hive and its equipment and appurtenances including bees, comb, honey, pollen, and brood.

Crop - cultivated plant that is grown as food, especially a grain, fruit, or vegetable; an amount of produce harvested at one time.

Cultivate – to prepare and use (land) for crops.

Disease - means American foulbrood, European foulbrood, any other contagious or infectious disease of honeybees, or parasites or pests that affect bees or brood.

Equipment - the necessary items for a particular purpose. In reference to beekeeping 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 wax, or other apiary supplies used in the operation of an apiary or honey house.

Exotic animal means a species of game not indigenous to Texas.

Husbandry -the care, cultivation, and breeding of crops and animals.

Implements of Husbandry – Machinery and equipment items that are used in the production of farm or ranch products; regardless of their primary design.

Improved Pasture –land planted with grasses that are not native to Comal County but suitable for grazing animals.

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.

Label - (as a verb) means to attach or insert a label (as a noun).

Livestock – are domesticated animals that derive 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 considered livestock. Miniature horses and miniature donkeys are not considered qualifying agricultural livestock.

Miniature Donkey- Miniature donkeys are not considered qualifying agricultural livestock. They are considered pets. Their height is up to 36 inches at the withers.

Miniature Horse- Miniature horses are not considered qualifying agricultural livestock. They are considered pets. Their height is usually less than 34 to 36 inches as measured at the last hairs of the mane, found at the withers.

Natural Beehive - comparable to a bird's nest, built with a purpose to protect the dweller. The beehive's internal structure is a densely-packed matrix of hexagonal cells made of beeswax, called a honeycomb. The bees use the cells to store food (honey and pollen) and to house the "brood" (eggs, larvae, and pupae).

Native Pasture - land covered with grasses native to Comal County suitable for grazing animals.

Nucleus - means a small mass of bees and combs of brood used in forming a new colony.

Open-space - 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.

Pasture -land covered with grass and other low plants suitable for grazing animals, especially cattle or sheep.

Pollen - means dust-like grains formed in the anthers of flowering plants in which the male elements or sperm are produced.

Pollination - is the process by which pollen is transferred in the reproduction of plants, thereby enabling fertilization and sexual reproduction.

Primary -of chief importance.

Principle -a fundamental quality or attribute determining the nature of something (Oxford dictionary).

Production of Human Food - (including but not limited to) honey, bee pollen, honey candies, sweets.

Production of Products - (including but not limited to) candles, beeswax, soaps.

Production Value - production value will be established from one or more neighboring Appraisal Districts with beekeeping operations until such a time that District can create production value with local survey information from a statistically sound sampling.

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.

Queen Apiary - means an apiary in which queen bees are reared or kept for sale, barter, or exchange. The hives are placed in groups in an open pasture. Only land directly under and between the hives will qualify for 1-d-1 Open Space.

Typical – having the distinctive qualities of a particular type of person or thing (Oxford dictionary)

Use -the action of using something or the state of being used for some purpose (Oxford dictionary)

Vineyard - a plantation of grapevines, typically producing grapes used in winemaking

Orchard - a piece of land planted with fruit trees

Waste Land – land not suitable for production or grazing animals.

III. STANDARDS

The District must be able to determine that the property meets certain standards in order to qualify under open space. The following criteria must be met for all qualifying open space land:

Historical Use
Current Use
Principle use
Degree of Intensity

HISTORICAL USE

The land must have been used principally for an agricultural use for five of the seven preceding years. As long as agricultural was the principle use of the land in the preceding years, the land may qualify even if historically the agricultural use did not meet the degree of intensity requirement for all or part of those preceding years. Land may not be "used for residential purposes or a purpose inconsistent with agricultural use." (TPTC Sec. 23.51(2))

When historical use is in doubt, then the following may be used to verify:

IRS forms (Schedule F)
Livestock or Crop Sales receipts (as applicable)
Expense receipts
Valid and current lease agreements or sworn affidavits from lessor and lessee
Any other documentation that gives evidence of activity
Dated photographs

If the property is located within the boundaries of a city, then the land must have been devoted principally to agricultural use continuously for the preceding five years.

CURRENT USE

The land must be in agricultural use as of January 1st of the year of the application to the degree of intensity typical for the county. The burden of proof for eligibility rest with the owner/operator, if use is not evident then the owner/operator must demonstrate the primary intent to utilize the principle use of the land for Agricultural purposes for the bulk calendar year.

PRINCIPLE USE

The land must be devoted principally to an agricultural use. There may be more than one use for land, but the primary use must be agricultural. Any secondary uses should not conflict with the primary use of the land.

Recreational Use

Hunting, horse boarding and/or training, and other similar uses will be considered a recreational use. These uses may be performed on the land along with agricultural use. If no agricultural use exists on the property, then the recreational use will be considered the principle use of the land.

Residential Use

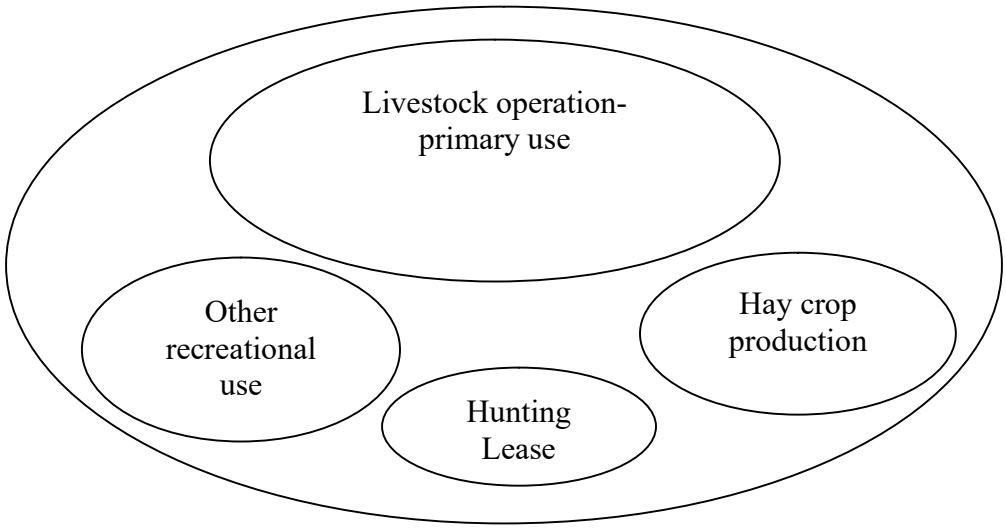
When land has a residential improvement such as a residence or manufactured home, the District will assign some land for residential use. The following are examples on how to determine the amount of land that will be classified as residential:

1. If the residence has been surveyed with land less than an acre (usually for home equity loans), then the District may use the amount specified in the survey.
2. If the property owner files a homestead application specifying up to 20 acres as their homestead, then the District may use the amount specified in the application.
3. If no amount has been specified by the property owner, then the District may assign land as residential use per field inspection. The appraiser shall determine if the area with a residence has been fenced or "marked" by roads, bushes etc. The amount of land in this area could be identified as residential use.

Non-Use

If land does not have a use that can be defined as agricultural, residential, commercial or recreational, then the district will recognize it as not being in use or idle, and will not be eligible to be appraised at the special use valuation (i.e.: the property is just a vacant tract of land and no activities are being performed).

Principle Use vs. Primary Use



Principle Use- Agricultural Use
Primary Use-livestock operation
Secondary Use- hay crop production, recreational

DEGREE OF INTENSITY

The degree of intensity measures what land is capable of producing under typical management. The degree of intensity varies on the type of agricultural use. This test only applies to current use not historical use over the proceeding 5 out of 7 years. This test is intended to exclude land for special use valuation on which token agricultural uses occur in an effort to obtain tax relief. In order for land to qualify, the property must meet the minimum intensity standards set forth for the specific agricultural operation. Token agricultural operations (i.e.: hobby farming, backyard / home garden, 4H / FFA projects, etc) do not qualify for special use valuation if below the minimum intensity standards.

Drought Conditions

If in the majority of the year, the county is declared as being in drought by the governor's office, then the District may take into consideration a property having a decrease in intensity and not a change in use. Drought declarations are typically for a period of 30 days and will need to be declared six times or more in one year.

Resting

The District requires a written notification for each year that the property will be rested. The notification must be submitted each year by the April 30th application deadline. Resting letters will be accepted until certification, but if approved a 10% penalty will be applied just as if it is a late application. Excluding drought proclamations by the governor's office, a property may not be rested for more than 2 years during a 7-year period.

The following are examples of resting:

- Letting property sit idle due to government program
- Rotating livestock to another pasture
- Improvements to land such as terracing, brush control

IV. PROCEDURES

Each year the District will notify all owners who will be required to reapply. The District requires a reapplication for agricultural/wildlife valuation for the following reasons:

- the most recent AG application on file is ten or more years old
- the most recent wildlife application & management plan on file is five or more years old
- the property appears to have a change in use
- the property had a change in acreage size
- the application had a change in ownership name
- by random selection
- the chief appraiser determines the need for a new application

Ten or more years old application

Each year the District shall identify all properties with an AG application that were filed 10 or more or with a wildlife application & management plan 5 or more years older than the reappraisal year. The District will only include those properties in its current reappraisal area: RA1, RA2 or RA3. A list will be generated to include all of the properties with a state code of D1 that meet the age test. The District will add a property group code of AGRMV (ag/openspace/wildlife removal) to these accounts.

Change in use

Each year the District shall identify all properties that appear to have had a change in use or the owner has notified the District of a change in use. The District will add a property group code of AGRMV (ag/open-space/wildlife removal) to these accounts.

If a property owner fails to notify the District of a change in use, then the District shall impose a penalty. In addition, if the property is idle for a greater period than allowed or no longer being used for agricultural or wildlife use, the property is subject to a rollback penalty for any of the three previous years that the property received special use valuation. A reduction of use below the minimum intensity standards may not necessarily trigger a rollback penalty but may result in a loss of the special use valuation.

Change in acreage size

Each year the District shall identify all properties that had a change in acreage size due to new survey, sale or property split. The District will add a property group code of AGRMV (ag/openspace/wildlife removal) to these accounts.

Change in ownership

Every January the District should verify that all deed recordings from the preceding year have been updated in its CAMA system. A list will be generated to include all of the properties with a state code of D1 that have had a change in ownership. The District will add a property group code of AGRMV (ag/openspace/wildlife removal) to these accounts.

Properties which appear to have a change in use, acreage size or require a reapplication for any other reason will also be included in this list. The AGRMV list will be used to generate letters. Each owner will be sent a request to reapply for open space. The special valuation shall remain on the property until the end of the year. If the owner fails to submit the requested information by the end of the year, the agricultural valuation shall be removed from the property. Prior to February, the District shall notify by certified mail all owners who had their agricultural and/or wildlife removed from their property(s). The District's correspondence will include the Ag Removal Letter, an application for 1-D-1 Open Space or Wildlife, and the Supplement form to the application. When an Ag Removal Letter is generated, an event will be created in each account recording a copy of the letter.

APPLICATIONS

The District uses the state approved application for 1-D-1 Open Space. The District also requires a supplement to the application for 1-d-1 be submitted by the applicant. The District accepts applications until April 30th of each year. Should April 30th fall on a Saturday or Sunday, then the application deadline will be the following Monday. All applications filed between the April 30th deadline and the date of the appraisal roll certification are considered late and will be assessed a 10% penalty, if approved.

As applications are received, all applications and their attached documents shall by stamp dated. All applications and attached documents should be forwarded to the special valuation appraiser for review. The District may request additional documents, if necessary, in order to determine if the property qualifies. If additional documentation is required the District will notify the owner

via mail within 30 days of the receipt of the application. The burden of proof to demonstrate eligibility rest with the owner.

All applications will be initially checked for the following:

- the application is signed
- the application identifies the property(s)
- all supporting documentations such as the supplemental form and leases are attached
- the application has correct information filled out

After the initial review, only the application should be scanned into the appropriate account(s). The applications are then generally divided by regions and prepared for field inspections. Owners with properties not previously receiving special use valuation must include a sufficient amount of Historical Use evidence to allow staff to make a proper determination of Historical Use.

SURVEYS

The District has developed a supplemental form to gather lease information. These supplement forms are available in office or online. AG surveys will be sent to operations on a yearly basis per reappraisal area. All information acquired from these surveys is entered into excel spreadsheets. The survey information is used to develop the net to land calculations and develop productivity schedules.

LEASES

Leases are a contract by which one party conveys land, property, services, etc., to another for a specified time, usually in return for a periodic payment. An owner applying for agricultural use valuation using a lease agreement needs to include with the application a copy of the lease. The lease should state the kind of agricultural use, the number of acres, the duration of the lease, names and signatures of both parties.

If only an oral agreement exists between both parties, then the District will require a written statement signed and notarized by both parties.

CONFIDENTIALITY POLICY

It is the Comal Appraisal District's policy that all reported revenue, leases, and any personal information such as driver's license, social security numbers, etc. are to be treated as confidential. This information is considered confidential regardless of the source or the lack of any verbal or written agreement. This information will be kept with the applicant's file.

FIELD INSPECTIONS

The appraiser(s) shall review aerial imagery and/or drive to the properties to determine the current and principle use. If the property cannot be clearly seen from the road, its use cannot be clearly determined, or access to the property for additional information is needed, then an Ag Inspection Letter will be sent to the owner and/or agent requesting access to the property. The District may also call or email the owner/agent requesting an inspection. Failure to comply may result in loss of special use valuation and/or rollback penalty.

During the field inspection, the appraiser should document any relevant information on the agricultural field inspection checklist. Notes should be made about the condition of the soil, fences or lack of, water source, crops, type and quantity of livestock, or other evidence of animal activity. Routine and random field inspections of properties receiving special use valuation will be performed by District staff to determine continued eligibility and compliance of minimum intensity standards. If it is determined that an operation is not in compliance with minimum intensity standards, a rollback penalty may be initiated.

DATA ENTRY

Certain information is required to be entered into PAC's. The following fields must be populated:

Images screen

- the application, supplement form, and field inspection form should be scanned

Appraiser Info screen

- Inspection date and appraiser name, under land appraiser
- Ag field notes should be included in the comment field

The following are the standard notes that should be entered in the comment field:

- Ag Approved for 20XX
- Ag denied for 20XX
- Resting for 20XX per letter
- Started history as of 20XX per application
- Started history as of 20XX per documentation

Land screen

- The year the application is approved must be entered in the appraisal code field.
- The land types should match those documented in the field.

QUALITY CONTROL

The District will have the data fields listed above reviewed to ensure that the appropriate information was entered into PAC's.
A list will be generated on all properties that required a re-application but failed to reapply. This list will be reviewed to ensure data entry was completed. The District may contact the owner(s) to answer any questions.

DETERMINATION

The District will either grant or deny the agricultural or wildlife application. If, a denial determination is made, then the District shall notify each applicant in writing of the determination. If a property is granted the special valuation, then the District will apply the appropriate land type codes, as well as the appropriate productivity schedule to all accounts that qualified. A file will be created for all applications granted the special valuation. This file will include all documents and correspondence to and from the applicant. If late AG is granted the owner/agent will be notified via certified mail.

CHANGE OF USE AND ROLLBACK PENALTY

If land receiving agricultural valuation changes to a non-agricultural use, then a rollback tax may be imposed. The rollback is a penalty imposed for taking the land out of agricultural use into another use. The rollback is assessed based on the part of the land that had received productivity values for the preceding three years. The rollback tax is the difference on taxes that would have been paid at market value and actual taxes paid based on productivity value. An estimate of rollback will be calculated only upon written request.

V. TYPES OF AGRICULTURAL USE OPERATIONS

The historical use and principle use tests apply to all properties. The degree of intensity varies from each type of operation. The burden of proof to demonstrate eligibility rest with the owner. The owner/operator must be able to demonstrate that an agricultural commodity is being produced:

- Livestock operations must produce meat, milk, or fiber;
- Crop operations must produce commodities and demonstrate crop yields;
- Hay operations must show hay is being cut and sold or used to feed operator owned livestock;
- Equine operations must be a breeding operation or horses must have a farm or ranch use.

There are various types of agricultural operations within Comal County. Many properties are comprised of one or more agricultural operations. The following agricultural operations are found in the Comal area:

Livestock operation
Exotic operation (Wild Life Game Ranches)
Beekeeping
Hay production
Crop Land operation
Orchard/Vineyard
Ecological laboratory
Wildlife management

Variations of the above listed or other types of operations may exist within Comal County, however, they will be reviewed on a case by case basis by the District.

LIVESTOCK & EXOTIC OPERATION

Properties must be actively involved in standard agricultural practices. These practices include fence maintenance, providing a water source, minimum number of animal units and marketing of livestock. For exotic operations, operations must produce and market meat, leather products, or other products with tangible commercial value. Minimum animal units required for open space valuation is 3 animal units. The minimum acreage may be established per operation. Livestock should be able to survive on the forage resources with minimum damage to the forage resources. Please refer to the definitions on pages 3-5 and list of the domestic livestock on page 13 for qualifying agricultural livestock.

Pasture type	Required Animal Units	Recommended acreage needed for animal units
Improved pasture	3	5
Native pasture Good	3	15
Native pasture Average	3	25

Sources:

- Taylor, C.A, Jr., and M.M. Kothmann. *Managing Stocking Rates to Achieve Livestock Production Goals on the Edwards Plateau*. N.p., n.d. Web.
- Lyons, Robert K., and Richard V. Machen. "Stocking Rate: The Key Grazing Management Decision." (n.d.): n. pag. Web.
- Comal County Extension Agent

Animal Unit Equivalent Chart - Texas
Domestic Livestock, Native Wildlife, and Exotic Wildlife

Kind of Animal	Body Weight Pounds	Daily Ave Intake % of BW	Annual Forage Intake Pounds	AU per Head	Head per AU (Rounded)
Domestic Livestock					
Beef Cattle (Cow) *	1000	2.6	9490	1	1
Horse	1100	3.0	12045	1.27	1
Domestic Sheep (Ewe)	130	3.5	1661	0.18	6
Spanish Goat (Nanny)	90	4.5	1478	0.16	6
Boer x Spanish Goat (Nanny)	125	4.0	1825	0.19	5
Angora Goat (Nanny)	70	4.5	1150	0.12	8
Native Wildlife					
White-tailed Deer	100	3.5	1278	0.13	7
Mule Deer	135	3.5	1725	0.18	6
Pronghorn Antelope	90	4.0	1314	0.14	7
Exotic Wildlife					
Axis Deer	150	3.5	1916	0.20	5
Sika Deer	145	3.5	1852	0.20	5
Fallow Deer	130	3.5	1661	0.18	6
Elk	800	3.0	8760	0.92	1
Red Deer	350	3.5	4471	0.47	2
Barasinga Deer	350	3.5	4471	0.47	2
Sambar Deer	400	3.5	5110	0.54	2
Pere David's Deer	400	3.5	5110	0.54	2
Sable Antelope	500	3.0	5475	0.58	2
Blackbuck Antelope	75	4.0	1095	0.12	9
Nilgai Antelope	350	3.5	4471	0.47	2
Scimitar-horned Oryx	400	3.5	5110	0.54	2
Gemsbok Oryx	400	3.5	5110	0.54	2
Arabian Oryx	150	3.5	1916	0.20	5
Addax	250	3.5	3194	0.34	3
Ibex x Boer Goat	125	4.5	1825	0.19	5
Impala	130	3.5	1661	0.18	6
Common Eland	1000	2.5	9125	0.96	1
Greater Kudu	450	3.5	5749	0.61	2
Sitatunga	200	3.5	2555	0.27	4
Waterbuck	500	3.0	5475	0.58	2
Thompson's Gazelle	85	4.0	1241	0.13	8
Mouflon/Barbado Sheep	120	3.5	1533	0.16	6
Auodad Sheep	200	3.5	2555	0.27	4

This chart is based on the standard concept of an Animal Unit being one 1000 pound beef cow consuming an average of 2.6% of her body weight daily throughout her yearly production cycle. Actual daily consumption will vary considerably throughout the year.

Young of the year (calves, lambs, kids, fawns) are considered as part of the mother until weaning. After weaning, they are considered a separate animal and should be added.

* Other sizes and classes of cattle are usually calculated as 0.1 AU per 100 pounds of body weight. (700 pound steer = 0.7 AU; 1200 pound cow = 1.2 AU; 1500 pound bull = 1.5 AU; etc)

For wildlife species, the AU Equivalent is based on a normal population consisting of females, males and yearling animals. If a specific herd has an unusually high proportion of females, the average weight will be lower and the AU Equivalent may need to be adjusted.

Chart developed by Steve Nelle and Stan Reinke, NRCS with input from literature and other specialists from TCE and TPWD.

BEEKEEPING

Beekeeping is an agricultural-use and shall qualify for agricultural-use productivity valuation if used for pollination or for the production of human food or other tangible products having a commercial value (Sec 23.51(2) Texas Property Tax Code [TPTC]). The intent of the law is for more people to raise bees (Dennis Herbert).

The size requirements are a minimum of 5 acres of open space with up to 20 acres. The property needs to meet the same use requirements as for other agricultural use operations. The applicant must provide a plan specifying the following:

- Type of bees
- Number of hives
- Map with location of hives and plant life
- List of vegetation for hive's food source (all plant life intended to support hive)
- Marketing plan for production of human food or products that have commercial value
- Number of acres to be used for beekeeping, including leases (see LEASES on page 12 for specifications)
- Information about bee migratory habits
- Degree of Intensity: first 5 acres 6 hives as per Section 131.001 Texas Agricultural Code's definition of an "Apiary").

Number of Acres	Number of Hives
5 to 6.99	6
7 to 8.99	7
9 to 10.99	8
11 to 12.99	9
13 to 14.99	10
15 to 16.99	11
17 to 18.99	12
19 to 20	13

The hives must be located on the property at least a bulk of the calendar year. Hives must be active, kept alive and actively maintained. Flowering plants must be planted to support hives **IF** the hives are in an area where there is limited vegetation that requires pollination.

TPTC Section 23.51(2): ""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."
Food or products must have commercial value, not commercial production. While human food and products must be produced, the law does not require that they be sold commercially. Legitimate beekeepers will have their bees in locations that provide food for their bees, pollinate various agricultural crops, food crops, and manage their bees in a manner to keep them healthy, surviving and producing for the long term.

HAY PRODUCTION

Land must be involved in standard hay production practices: tillage, fertilizing, cutting, bailing, hauling, brush control, feeding or marketing. In typical years, 2 to 3 cuttings can be achieved.

CROP LAND OPERATION

Land must be involved in standard production practices which include: tillage, planting, fertilizing, insect control, cutting, bailing, and marketing. In typical years, 1 cut can be achieved.

Crop	**Bushels per acre yielded**	**Total bushels produced**
Oats	33.3	6,000
Wheat	17	6,800

Sources:

- USDA Comal county production estimates as of 2011 and 2012.

ORCHARD & VINEYARD

These operations are in the business of cultivating trees or grapevines that produce nuts or fruits which are sold commercially. Typically, these operations have a regular schedule of pruning, spraying, and cultivation as well as keeping the area around the trees or vines mowed or disked. Drip irrigation and high fencing is typical for vineyards. Evidence of these practices should be evident during an onsite inspection. Recommended minimum acreage for a vineyard operation is 3 acres.

Operation	***Minimum Acreage***	***Count per Acre***
Pecan	5	15 trees
Vineyard-Grape	3	100 vines

ECOLOGICAL LABORATORY

The Eco Laboratory is a onetime application. In other words, once the property is granted the special valuation, the property owner need not reapply annually. A new application will be required if the ownership of the property changes, there is a change in the use of the property, change in the research activities or the District requests a reapplication.

Standards

The property must have a minimum of 3 studies by 3 different researchers from a private or public university. There must be research studies actively conducted on the property as of January 1.
The property must be used for research throughout the year for a minimum of 6 months + 1 day.
The District requires a map identifying locations on the property where studies are occurring.
The applicant must submit the supplemental Ecological Laboratory form describing the research activities. All land agreements between the property owner and any university must be signed and dated.

WILDLIFE MANAGEMENT

To qualify under wildlife management, the land must be qualified for and appraised as open space in the previous year. Per Rule 9.2005, Comal County is located within the Edwards Plateau (Eastern) Region. The Board of Directors adopted in 2002 the wildlife use requirements as follows:

95% of tract must be devoted to wildlife management
92% of an association tract must be devoted to wildlife management

The minimum number of acres using the adopted ratio results in 20 acres per tract and 12.5 acres per association tract. These requirements only take effect if the number of acres in the tract of land are fewer than the number of acres in the same tract on January 1st of the preceding tax year. Otherwise there is no minimum acreage.

Additional information is also required when a landowner is attempting to qualify their land under wildlife management use. In addition to the 1-d-1 agricultural use application, a state wildlife management plan must be submitted. Further information concerning the rules and requirements of agricultural use through wildlife management may be found on the Texas Comptroller of Public Accounts website (www.window.state.tx.us/taxinfo/proptax/agrland/) and the Texas Parks and Wildlife Department website (ww.tpwd.state.ts.us/landwater/land/private/agricultutal_land/). Please see separate publication for minimum intensity standards for wildlife management operations by contacting the District or visiting our website at www.comalad.org. Once a property is approved under wildlife management, property owner or association must submit an annual report.

VI. LAND TYPES

Each district is charged with creating a schedule of land types and values for their county. This is done by gathering leases and sales from land owners. Land types are determined by the condition of the land, the type of soil and the type of vegetation coverage on the land. Comal County has several different land types.

The following is a list of the various land types found within the county:

Native Pasture
Improved Pasture
Dry Crop Land
Wildlife
Apiary
Orchard
Exotic

These land types are then broken down further into two quality types: Good & Average. Dry Crop land, Improved Pasture, Apiary, Orchard, & Exotic do not have subclasses. Wildlife fair is used for dry crop land conversions & wildlife poor is used for improved pasture conversions.

DESCRIPTION OF CLASSES

Apiary: Any operation that use bees for pollination or production of honey. Land type consists of native pasture improved pasture & dry crop land.

Dry Crop Land: Land that is planted in row or broadcast crops with the purpose of being sold commercially. The soil is deep and rich with little to no rocks. Less than 10% invasive brush (cedar, mesquite, huisache, and cactus). Typical canopy is 15% or less. Fields have very little if no trees. Slope of property is level to gently sloping (1 to 5 feet every 100 feet). Common practices include cultivating soil as well as weed and brush control.

Exotic: An operation that uses non-native hoofed animals for either human consumption or other tangible products having a commercial value. Land type typical of this operation is native pasture.

Improved Pasture: Fields are typically cleared but may include groups of trees. Majority is open pasture with few rocks. Land primarily consisting of improved grass (Bermuda, Klein, Rye) with some native grasses mixed in. Soil is deep & rich (over 6 inches in depth) with limited invasive brush and tree growth (cedar, huisache, mesquite, cactus), with less than 25% canopy coverage. Typical practices include fertilization of grass and shredding.

Native Pasture Good: Land primarily consisting of native grasses (little Bluestem, Sideoats Grama, Indian Grass) with some improved grasses mixed in. Less than half of the property is covered with invasive brush and tree growth (cedar, huisache, mesquite, cactus). Some rocks are present and soil depth is generally greater than 3.5 inches. Slope of the land should be level to moderate.

Native Pasture Average: Land primarily consisting of native grasses with some improved grasses mixed in. Greater than half of the property is covered with invasive brush. Soil is generally less than 3.5 inches. The property typically has heavy rock coverage. Slope can vary from level to steep.

Orchard: Any operation that produces fruits or nuts. Vineyards will also be classed as orchards. Orchard operations typically have irrigation of some form. Land type typically falls more in line with dry crop land. Deep and rich soils are typical.

Wildlife Management Good: Land primarily consisting of native grasses (little Bluestem, Sideoats Grama, Indian Grass) with some improved grasses mixed in. Less than half of the property is covered with invasive brush and tree growth (cedar, huisache, mesquite, cactus). Some rocks are present and soil depth is generally greater than 3.5 inches. Slope of the land should be level to moderate.

Wildlife Management Average: Land primarily consisting of native grasses with some improved grasses mixed in. Greater than half of the property is covered with invasive brush. Soil is generally less than 3.5 inches. The property typically has heavy rock coverage. Slope can vary from level to steep.

Wildlife Management Fair: Land that was previously planted in row or broadcast crops with the purpose of being sold commercially. The soil is deep and rich with little to no rocks. Less than 10% invasive brush (cedar, mesquite, huisache, and cactus). Typical canopy is 15% or less. Fields have very little if no trees. Slope of property is level to gently sloping (1 to 5 feet every 100 feet). Common practices include cultivating soil as well as weed and brush control.

Wildlife Management Poor: Fields are typically cleared but may include groups of trees. Majority is open pasture with few rocks. Land primarily consisting of improved grass (Bermuda, Klein, Rye) with some native grasses mixed in. Soil is deep & rich (over 6 inches in depth) with limited invasive brush and tree growth (cedar, huisache, mesquite, cactus), with less than 25% canopy coverage. Typical practices include fertilization of grass and shredding.

LAND TYPE CODES

The following chart list all the land type codes used to describe the type of agriculture or wildlife use.

1DCF	Dry Crop Land
1IPA	Improved pasture
1NPG	Native Pasture Good
1NPA	Native Pasture Average
1WMG	Wildlife Management Good
1WMA	Wildlife Management Average
1WMF	Wildlife Management Fair (Dry Crop Land)
1WMP	Wildlife Management Poor (Improved Pasture)
1ORG	Orchard
1AP	Apiary
1EXO	Exotic

PRODUCTIVITY SCHEDULES

The Comal Appraisal District is required to develop productivity schedules each year for every classification of agricultural land in their jurisdiction. A modified income approach, using lease information, is the method used for appraising productivity land. Leases that are used to compile the productivity schedules are for a five-year period, beginning two years prior to the year that the schedule is being developed for.

VII. AGRICULTURAL ADVISORY BOARD

The Agricultural Advisory Board is appointed by the Chief Appraiser with the advice and consent of the Comal Appraisal District Board of Directors. The Agricultural Advisory Board members must be land owners of the district whose land qualifies for appraisal under the Texas Property Tax Code, Chapter 23, Subchapters C, D, E, or H and have been residents of the district for at least five years. The board meets at least once per year without compensation.

Under the Texas Property Tax Code, the board's function is to advise the Chief Appraiser on major issues dealing with agricultural and timber appraisal; net to land, degree of intensity standards, and other agricultural use and appraisal issues. As an advisory body, the board has no decision-making authority or responsibility. The Agricultural Advisory Board will not become involved in matters dealing with individual properties or in reviewing and approving applications for agricultural appraisal.

For more information, please review our Frequently Asked Questions or contact the District directly at comalad@co.comal.tx.us or 830-625-8597.