GALVESTON CENTRAL APPRAISAL DISTRICT
9850 Emmett F. Lowry Expressway, Suite A
Texas City, Texas 77591
Phone: (409) 935 - 1980
Fax: (409) 935 - 4319

Krystal McKinney, RPA, CCA
Chief Appraiser

AGRICULTURE 1D1 (OPEN SPACE)

1. 1-D (Primary source of Income) Requires Reapply every year.
    - Individual Owner
    - 3 years Preceding Qualification
2. 1-D-1(Open-Space) Requires Reapply w/ Ownership Change or Eligibility changes.
    - Individual/Partner/Corp.
    - 5 of 7-year History Preceding Qualification (Time Period Test) (Outside City Limits)
    - 5-year consecutive History Preceding Qualification (Time Period test) (within City Limits)
    - Sustainable Acreage to Minimum Standard or Degree of Intensity typical to the area.
    - Adjacent Parcels must be under Common Ownership or within the First Degree of Consanguinity.
3. We mail a re-apply letter. (Only If Ownership Changes, Questionable Eligibility, or Law Changes).
4. May 1st is the Deadline (Post-Marked April 30th)

Pastureland – *native* and *improved* pasture. Soil types dictate the production levels of the pastureland.

Native pasture is defined as those pastures that have native vegetation, with minimal improvements.

Improved pasture is defined as those pastures, with native and improved vegetation, that have had improvements made to them including but not limited to fertilizer application, weed and brush control (mechanical or chemical) or over seeding with winter grass.

Wasteland --This includes land that the typical operator would/could not use. The amount of wasteland allowed open space designation is normally restricted to less than 20% of the total tract of land. The land can consist of creeks, draws, or other areas that are not financially feasible to utilize. This can also apply to small tracts that have been split by roads, creeks, and rivers. This land must be an integral part of one or more of the other land classifications.

Animal Unit (AU 1,000 lbs) Equivalents:

(Multiply each to arrive at 5,000 Pounds of Animal Units)

Cow – Mature Female	1.00 AU	Bull/Sire – Mature Male (At least 2 Yrs.)	1.25 AU
Cow/Dam w/ Calf	1.25 AU		
Calves – Weaned 1 Yr. (Yearling)	0.60 AU	Steer (Castrated Male) – 1 Yr.	0.70 AU
Horse – Mature	1.25 AU	5 Ewes (Sheep) w/ w/o Lamb	1.00 AU
7 (Lamb) – Weaned 1 Yr.	1.00 AU	6 Nannies (Female Goat) & Kids	1.00 AU
6 Billies (Male Goat)	1.00 AU	10 Kids – Weaned & Yearling	1.00 AU
5 Mutton Sheep – Mature	1.00 AU	7 White-Tail Deer	1.00 AU
5 Mule Deer	1.00 AU	7 Antelope	1.00 AU

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LIVESTOCK:

- **Large Stock (ex. Horses & Cattle)**
  - **Sustainable Acreage: Improved (1 AU per 3 Acres)**
    Native (1 AU per 4 acres)

➢ Desired Proof of 5 Year history in Use:

1. IRS Schedule F-1040 for each year of the (5) year History.
2. Current Lease or Affidavit by Both Parties and Include Legal Description of the Property.
3. Auction Yard Receipts for Animals.
4. Sales Receipts for Livestock

- ***Improved Pasture:***
  - 5 Animal Units
  - 1 Animal Unit / 3 Acres
  - 5 Animal Units X 3 Acres per Unit = 15 Acres
- ***Native Pasture:***
  - 5 Animal Units
  - 1 Animal Unit / 4 acres
  - 5 Animal Units X 4 Acres per Unit = 20 Acres

- **Small Stock: (ex. Sheep & Goat)**
  - **Sustainable Acreage: Improved (1 AU per 1.5 Acres)**
    Native (1 AU per 2 acres)

- ***Improved Pasture:***
  - 5 Animal Units
  - 1 Animal Unit / 1.5 acres
  - 5 Animal Units X 1.5 Acres per Unit = 7.5 Acres per 30 Goat / 25 Sheep
- ***Native Pasture:***
  - 5 Animal Units
  - 1 Animal Unit / 2 Acres
  - 5 Animal Units X 2 Acres per Unit = 10 acres per 30 Goat / 25 Sheep

Hay production:

- Sustainable Acreage - 10 Acres (2 – 3 Cuts/Year)
  - Improved Pasture:

    97 Bales (5-Yr Yield per Acre) 970 for 10 Acres.
    - Approx. 19 - 20 Bales per Acre

➢ Requirements:

1. Bills for Mowing/Bailing
2. Canceled Checks for Seeds and/or Fertilizer.
3. State grass kind
4. Number of Mowing's Per Year
5. Number of Bales per Year

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CHICKENS

- 5,000 lbs Base Line
- Average Weight of Chicken(4lbs)
- Chickens per Acre (100-200)

- 5000 lbs(Base Line) / 4 lbs(Chicken) = 1250 Chickens per Base Line
- 1250 (Chickens) / 100-200 (Chickens per Acre) = 6.25 - 12.5 Acres

Irrigated Crop:

Example: RICE

- 54 CWT (5 Yr. Avg. Yield per Acre).
- 10 Acres.
- Rotating crops may be 2 Year cycle w/ 1 Yr. idle.

Dryland Crop:

- 10 Acres.
- Soybean (24 BU 5 Yr. Avg. Yield per Acre).
- Corn (87 BU 5 Yr. Avg. Yield per Acre).

Grain Sorghum (33 CWT 5 Yr. Avg. Yield per Acre

BEEKEEPING:

State of Texas Regulates the Requirements

- Used for pollination; Production of Human Food; other Tangible products having commercial value.
- Min. of 5 Acres/ Max of 20 Acres
- Min. of 6 colonies Per 5 Acres / 12 colonies Per 20 Acres

Colony: The hive, its equipment, and its appurtenances/components (bees, comb, honey, and brood)

- Each additional 2.5 Acres, requires 1 additional Hive
- If the remaining acreage is less than 2.5 Acres, no additional Hive is Required.
  - Requirements:
    1. Initial Application: proof of history for ag use/beekeeping for any 5 of the 7 preceding years.
    2. Export, import or intra-state permits (required by Texas Apiary Inspection Service to transport Hives.
    3. Leasing contract w/ beekeeper/Company.
    4. Receipts of beekeeping purchases or improvements to place bees on property.

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TIMBER Sec. 23.71.

…three forest types and the four different soil types, as determined by using information for the East Texas timber-growing region as a whole from the U.S. Forest Service, the Natural Resources Conservation Service of the United States Department of Agriculture, the Texas Forest Service, and colleges and universities within this state, and by subtracting from the product reasonable management costs and other reasonable expenses directly attributable to the production of the timber that a prudent manager of the land and timber, seeking to maximize return, would incur in the management of the land and timber. Stumpage prices shall be determined by using information collected for all types of timber sales, including cutting contract and Gatewood sales.

Sec. 23.71. DEFINITIONS. In this subchapter:

(1) "Category of the land" means the value classification of land for timber production, based on soil type, soil capability, general topography, weather, location, and other pertinent factors, as determined by competent governmental sources.

(2) "Net to land" means the average net income that would have been earned by a category of land over the preceding five years by a person using ordinary prudence in the management of the land and the timber produced on the land. The net income for each year is determined by multiplying the land's potential average annual growth, expressed in tons, by the stumpage value, expressed in price per ton, of large pine sawtimber, small pine sawtimber, pine pulpwood, hardwood sawtimber, hardwood pulpwood, and any other significant timber product, taking into consideration the three forest types and the four different soil types, as determined by using information for the East Texas timber-growing region as a whole from the U.S. Forest Service, the Natural Resources Conservation Service of the United States Department of Agriculture, the Texas Forest Service, and colleges and universities within this state, and by subtracting from the product reasonable management costs and other reasonable expenses directly attributable to the production of the timber that a prudent manager of the

Acts 1979, 66th Leg., p. 2261, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended

by Acts 2003, 78th Leg., ch. 968, Sec. 1, eff. Jan. 1, 2004.

FOREST TYPES:

1. TROPICAL FOREST 2. TEMPERATE FOREST 3. BOREAL FOREST:
4 SOIL TYPES: SANDY SOIL, SILT SOIL, CLAY SOIL, LOAMY SOIL
Net to Land = Avg Net Income over Preceding 5 Yrs

Net Income per Year = Potential Avg Annual Growth (Tons) X Stumpage Val (Price for Harvest/Ton)

- **Contracting with Milling Company**
- **Projected Cuts to Planting and Holding period**