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Agricultural & Timber Land

Texas Wildlife Management Qualifications & Appraisal

Tax Savings on Land Used for Agriculture & Wildlife Conservation

HCAD Drought Considerations

Throughout Texas, agricultural producers have seen an unprecedented drought that has affected all aspects of agricultural production. The Texas Property Tax Code addresses this

issue under subchapter 23.522 "Temporary Cessation of Agriculture Use During Drought". The eligibility of land for appraisal under this subchapter does not end because the land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area if:

(1) a drought declared by the governor creates an agricultural necessity to extend the normal time the land remains out of agricultural production; and

(2)

the owner of the land intends that the use of the land in the manner and to that degree of intensity be resumed when the declared drought ceases.

The Governor renewed the official drought declaration, which includes Harris County, on November 30, 2012.

We are unable to predict when the drought will cease in our area. With the assistance of the Harris Central Appraisal District Agricultural Advisory Board, the

determination of when degree of intensity standards can be resumed will be made at a future date. If you have questions regarding your agricultural eligibility please contact Melissa Brodie at (713) 957-5277.

If you are a farmer or rancher, productivity valuation could lower your taxes. Productivity valuation lowers the taxable value of agricultural land used for a qualified agricultural use or wildlife conservation purpose. It values such property on

the land's capacity to produce crops, forage or timber, instead of its value on the real estate market. This lower taxable value reduces property taxes on the land.

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What Land Qualifies?

Taxpayers may qualify for agricultural productivity valuation under two different laws. The newer law is called "open-space valuation" or "1-d-1 appraisal" (after Article 8, Section 1-d-1 of the Texas Constitution). Both individual and corporate owners are eligible under this

provision if the land is used for a qualified purpose. Nearly all land that receives productivity valuation is under this law.

An older law -- known as "1-d" or "agricultural use" appraisal -- is available only to individual owners who derive the majority of their income from farming or ranching.

For "1-d-1 appraisal," the land must meet the following:

The land must be devoted

principally to agricultural use. Agricultural use includes production of crops, livestock, poultry, fish or cover crops. It also can include leaving the land idle for a government program or for normal crop or livestock rotation. Land used for raising certain exotic animals (including exotic birds) to produce human food or other items of commercial value and cutting wood for use in fences or structures on adjacent agricultural land also qualifies. Land

which has been receiving agricultural productivity valuation may qualify as wildlife management land provided it is used in at least three of seven specific ways to propagate or maintain a population of indiginous wild animals for human use. Rules related to wildlife use may be obtained from HCAD by calling (713) 957-7402. Timberland must be used with the intent to produce income and be devoted principally to the production of

timber. Both agricultural land and timberland must be devoted to production at a level of intensity that is common in the local area. The chief appraiser, with input from an agricultural appraisal advisory board composed of local agricultural and timber producers, determines the level or degree of intensity applicable to each type of agricultural or timber use. The land must have been devoted to agricultural and/or timber production for at least

five of the past seven years. However, land within the city limits must have been devoted continuously for the preceding five years, unless the land did not receive substantially equal city services as other properties in the city.

If your land qualified for agricultural appraisal and you change its use to a non-agricultural use, you will owe a rollback tax for each of the previous three years in which

your land received the lower appraisal. The rollback tax is the difference between the taxes you paid on your land's agricultural value and the taxes you would have paid if the land had been taxed on its higher market value. Plus, 5-percent interest is charged for each year from the date that the taxes would have been due.

The chief appraiser determines if a change to a non-agricultural

use has been made and sends a notice of the change. If you disagree, you may file a protest with the ARB. You must file the protest within 30 days of the date the notice was mailed to you. The ARB decides your case.

If you don't protest or if the ARB decides against you, you owe the rollback tax.

The **owner** who changes the use of the land

gets the bill for the rollback tax.

How to File for Agricultural Appraisal

Get an application form at the appraisal district office. Fill out the form completely and return it to the appraisal district office after January 1, but no later that April 30. Remember, making false statements on your application is a criminal offense. If your property is valued by more than one appraisal district, you must file an application

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in each appraisal district office. If you don't you could end up paying taxes on your property's full market value to one or more taxing units. This occurs when your property is located in a taxing unit that is also in a neighboring county. Contact the appraisal district if you aren't sure. If you need more time to complete your application form, submit a written request to the chief appraiser before

the April 30 deadline. The chief appraiser can grant up to 60 extra days if you have a good reason for needing extra time. If you miss the April 30 deadline, you may file an application any time before the appraisal review board approves the appraisal records (usually about July 20). However, in such a case, you will be charged a penalty for filing late. The penalty is 10 percent of

the tax saving you obtained by getting agricultural appraisal for your land. Once the appraisal review board approves the records, you can't apply for agricultural appraisal for that year. If the chief appraiser asks you for more information, you will have at least 30 days to reply. You may ask for more time but you must have a good reason. If you don't reply the chief appraiser must deny your application.

If the chief appraiser denies or modifies your agricultural appraisal, he or she must tell you in writing within five days. This notice must explain how you can protest. Once you receive agricultural appraisal, you don't have to apply again in the following years unless your qualifications change. However, the chief appraiser may request a new application to verify that you still meet the qualifications. If you get a notice to

reapply, be sure to do so. If you don't, you will lose your eligibility. If you become the owner of land that is already qualified, you must reapply in your own name by April 30. If you don't you will lose your eligibility. You must notify the appraisal district in writing by April 30 if your land's eligibility changes. Failure to do so results in a penalty charge. The agricultural appraisal

is based on an estimate of the typical annual income during the five-year period preceding the year before the appraisal. The agricultural appraisal may change annually based on this income and the capitalization rate.

Application & Qualification Schedule for Harris County

Since land in the urban area frequently changes use, the Harris Central Appraisal District requires that owners of agriculture or timber land who receive special valuation to requalify once

every three years. Requalification is conducted in accordance with the following 3-year rotating schedule.

The **X** on the table below indicates the year to file an agriculture application if located in the school district shown. The plan indicates a 3-year rotating application schedule by school district. For the two years that property owners do not file an application, they will be mailed pre-approval letters.

School District	2024	2025	2026	2027	2028	2029	2030

001 HOUSTON ISD		x			x	
002 DEER PARK ISD		x			x	
003 WALLER ISD		x			x	
004 CYPRESS-FAIRBANKS ISD		x			x	
005 CROSBY ISD			x			x
006 CHANNELVIEW ISD			x			x
007 NEW CANEY ISD			x			x
008 ALIEF ISD			x			x
009 ALDINE ISD			x			x
015 GALENA PARK ISD			x			x
016 GOOSE CREEK ISD		x			x	
017 KLEIN ISD			x			x
018 HUMBLE ISD			x			x
019 KATY ISD	x			x		
020 LA PORTE ISD	x			x		
021 PASADENA ISD	x			x		
023 SHELDON ISD	x			x		
024 SPRING ISD	x			x		
025 SPRING BRANCH ISD	x			x		
026 TOMBALL ISD	x			x		
027 CLEAR CREEK ISD	x			x		
028 DAYTON ISD	x			x		
029 PEARLAND ISD	x			x		
030 HUFFMAN ISD	x			x		
031 STAFFORD ISD	x			x		

x - Application Required

For the two years that property owners do not file an application they will be

mailed renewal letters.

Degree of Intensity Standards for Harris County

The chief appraiser is required by law to develop "degree of intensity" standards for each type of agricultural production in a given county. These standards reflect the practices that are typical for producing various kinds of crops or livestock.

Standards for various dry and irrigated crops commonly grown in Harris County may be obtained by contacting the appraisal district's Productivity Valuation Section

at (713) 957-7402.

Classification	Specific Crop	Yield Per Acre	Minimum Acreage	Comments
Dry Crops	Corn, Grain Sorghum, Peanuts, Soybean	Varies with crop	10 acs	Minimum yields per acre: Corn 87 bu, Grain Sorghum 33 cwt, Peanuts 1600 lbs, Soybeans 24 bu.
Irrigated Crop	Rice	54 cwt	10 acs	
Horticulture	Greenhouses	Varies	Varies	Must be a wholesale operation.
	Nursery	Varies	5 acs	Must be a wholesale operation.
	Orchard	Varies	5 acs	Must be a wholesale operation. 100 fruit trees/ac. 27 nut trees/ac.
	Truck Farm	Varies	5 acs	Must be a wholesale operation.
	Tree Nursery	Minimum 200 trees/ac	5 acs	Must be a wholesale operation. State reported average is 300 trees/ac.
	Turf Grass	Varies	5 acs	Must be a wholesale operation.
	Hay	Minimum of 2400 lbs/acre per cutting	7 acs	Must control weeds, vines, and brush. Except for native grass pastures or those also used to run cattle, must fertilize at least once each spring and cut and bale at least twice each year. One annual cutting required for native grasses and

Pasture Land				fields on which cattle are run outside the haying season.
	Improved	Produce sufficient forage to sustain a minimum of 4 animal units.	7 acs	Minimum of four (4) animal units. Must have one (1) animal unit per 4 acs on larger tracts.
	Native	Produce sufficient forage to sustain a minimum of 4 animal units.	8 acs	Minimum of four (4) animal units. Must have one (1) animal unit per 7 acs on larger tracts.
Timber Land	Class I - Pine	1440-1980 BF	10 acs	Class I 120-165 cu ft. ***(Timber management plan required.)***
	Class II - Mixed	1020-1440 BF	10 acs	Class II 80-120 cu ft. ***(Timber management plan required.)***
	Class III - Hardwood	600-1000 BF	10 acs	Class III 50-84 cu ft. ***(Timber management plan required.)***
Other	Exotic Animal		7 acs	Species not indigenous to state. Must be in commercial production.
	Wildlife Management		12.6 acs	Must sustain a breeding, migrating, or wintering population of indigenous wild animals. Must have qualified for 1D1 open-space AG USE the previous year to qualify land in current year, and meet state guidelines. ***(Wildlife***

				management plan required.)
	2 Yr. Rotation	Per each year crop as shown above	10 acs	Rice 54 cwt, Soybean 24 bu.
	3 Yr. Rotation	Per each year crop as shown above	10 acs	Rice 54 cwt, Soybean 24 bu.
	Bee Keeping	6 hives	5-20 acs	Cannot qualify ac > 20 acs.

** ANIMAL UNIT - - Any domestic animal or combination of animals with a forage dry matter (DM) requirement of 27 lb/day. (e.g., Animal Unit = 1 cow, 1 horse, 6 sheep, or 7 goats.)

These Degree of Intensity Standards are subject to change from year to year.







Harris Central Appraisal District
13013 Northwest Freeway
Houston, Texas 77040-6305

Office Hours
Hours: 8:00 AM - 5:00 PM Monday - Friday
Saturday Hearings: Jun, Jul

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Telephone Information Center
(713) 957-7800
Hours: 8:00 AM - 5:00 PM Monday - Friday

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