2026

AGRICULTURAL POLICY AND GUIDELINES

RUNNELS CENTRAL APPRAISAL DISTRICT

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Approved by the Agriculture Appraisal Advisory Board in Open Meeting, Monday, September 28, 2026

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INTRODUCTION

It is the opinion of the Runnels Central Appraisal District (RCAD) that the attached Agricultural Land Qualification Guidelines are valid for mass appraisal purposes and can be applied uniformly throughout the jurisdiction of RCAD. The "Manual for the Appraisal of Agricultural Land", Property Tax Division, Comptroller of Public Accounts, January 2024, supports these guidelines. The Texas Constitution permits qualified open-space land to be taxed generally at a productivity value instead of market value. The legal basis for this type of special valuation called "Ag Use Open Space" or "1-d-1" is found in the Texas Constitution, Article VIII, Section 1 -d-1. The Texas Property Tax Code (TPTC) § 23.51 - 23.57 provide the core provisions for implementation.

It should be noted that these guidelines are to be used as a general guide for qualifying agricultural land. Exceptions to this guide will be handled on a case-by-case basis. All contiguous parcels, under the same ownership, will be considered as one piece of property.

QUALIFICATION STANDARDS

Improvements

Agricultural value applies only to the land and not to improvements (structures) on the land, minerals, or agricultural products.

The land beneath farm buildings and other agricultural improvements does qualify due to their use in connection with the agricultural process.

Products of Agricultural Operations

Products in the hands of the producer are generally exempt from taxation. *Tax Code § 11.16*

Farm and ranch equipment designed and used primarily for agricultural/husbandry activities are also exempt. *Tax Code § 11.161*

Appurtenances

Appurtenances to the land (canals, water wells, roads, stock tanks, and other similar reshaping of the soil) are included in the value of the land and not appraised separately.

Qualifying Activities

- Cultivating the soil.
- Production of crops for human consumption, animal feed, or production of fibers; cultivation of ornamentals and flowering plants.
- Cultivation of grapes; Cultivation of fruits, vegetables, flowers, herbs, and other plants; raising livestock such as meat or dairy cattle, horses, goats, swine, poultry, and sheep; raising exotic game for commercial use.
- Must be raising or keeping exotic animals for the production of food or other commercially valuable products. Exotic animal means a species of game not indigenous to the state. Examples would be axis, nilgai, antelope, red sheep, and other cloven hoofed ruminant mammals not native to Texas. You need to maintain operations records as well as Production records. Operation records include such things as a copy of a business plan showing improvements such as high fences, herd size, and restocking levels. Production records include such things as a harvest report, harvesting schedule and herd management procedures that emphasize commercially valuable products such as meat or leather. If state or federally inspected procedures occur on-site here must be records of this as well. Degree of intensity to be

determined by type of exotic. Any exotic game ranch devoted solely to hunting animals will not qualify for agricultural appraisal. Annual reporting and inspection may be required to document production.

- Participation in a government program and normal crop rotation. Land left idle to participate in a government program is used for agriculture. Land left idle for crop rotation qualifies until left idle for longer than the typical period.

Non-Qualifying Activities

- Harvesting of native plants or wildlife; Processing of plants and animals.
- Processing constitutes any activities that take place after the crop or animal has been raised and harvested and any activity a non-producer carries out on agricultural products.
- Processing begins at the first level of trade beyond production. Processing begins when activities occur that enhance the value of primary agricultural products.
- Personal consumption of crops or livestock produced by owner.
- Land used to train, show, or racehorses, or to ride horses for recreation, or to keep or use horses in some manner that is not strictly incidental to breeding or raising horses.
- Raising cattle, goats, or sheep for FFA and 4H projects; Token agricultural use attempting to obtain tax relief.

PRIMARY AND CURRENT DEVOTION TO AGRICULTURE USE

Primary Use (Qualifying)

The land must be devoted principally to an agricultural use. If more than one use occurs the most important or primary use must be agricultural.

Primary Uses (Non-Qualifying)

Some examples of Non-Qualifying Primary uses are:

- Pleasure and/or personal use gardening
- Exotic game primarily used for hunting
- Land used primarily to train, show, or race horses, or to ride horses for recreation, or to keep or use horses in some manner that is not strictly incidental to breeding or raising horses. Structures for equine activities including boarding stables/facilities, racetracks, commercial arenas, or any other commercial horse facility.

Current Devotion

The land must be currently devoted to agricultural use and must stay in a qualifying use throughout the year. The land must be in an agricultural use for the majority of the year in order for the land to qualify for agricultural valuation. Agricultural valuation is a value based on the land's production capacity; therefore, the property needs to be producing either livestock, livestock offspring, crops, or honey. Simply maintaining livestock will not qualify the property. The agriculture valuation can be removed at any time due to non-compliance.

Residential Use

If land has a residence on it then the district will assign a portion of it as residential use. Below are some examples of how the district will determine the amount of land being classified as residential. Land classified as residential will be valued at its market value and will not qualify as ag classification:

1. The district will assign at least 1 acre for residential purposes. This is based on the requirement for 1 acre to get a septic permit. This is also a common practice with districts across the state.
2. It is also possible for a tract to have more in a residential classification. This could be due to someone filing their homestead asking for more than 1 acre be classified as residential use. It could also possibly be due to there being more than 1 acre fenced out with the residence.

Non-Use

It is also possible to have a tract use that is not classified as agricultural, such as residential, commercial, or recreational. The district will recognize these tracts as not being in use. These tracts will be looked at as vacant tracts and will not be appraised as ag value.

Productivity Valuation

Agricultural appraisal of open-space land is based on the income approach to value. The primary factors considered in valuing the various agricultural endeavors are the typical lease arrangement (cash lease, share lease, or owner operator), predominant crop, acres planted, acres harvested, yield, government payments, secondary income, variable, and fixed expenses. These factors are analyzed for a 5-year period. This 5-year period is a rolling timeframe. Every year a new year is added, and the oldest year is removed. For example, if we are establishing 2023 production values, we analyze data from 2021-2017. In 2024, we will analyze data from 2022-2018. This rolling timeframe will cause the production values to go up or down depending on the data from those 5 years.

LAND CLASSIFICATIONS

Irrigated & Dry Cropland

Cropland refers to land that is primarily used in producing crops for human food, animal feed, planting seed, or the production of fibers. In Runnels County there is irrigated and dry cropland. Irrigated cropland is supplemented by different types of water sources while dry cropland is dependent on rainfall for water. Most of the cropland, dry or irrigated, is located to the northeast area of the county.

There are three Dryland Crop valuations:

- **Tillable Dry 1 (TD-I)** – This soil type is typically the best producing soil type.
- **Tillable Dry 2 (TD-2) –** This is typically medium grade soil type.
- **Tillable Dry 3 (TD-3)** – This soil type is the poorest quality for producing.

There are three Irrigated Crop valuations:

- **Tillable Irrigated 1 (TI-1) –** This soil type is typically the best producing soil type.
- **Tillable Irrigated 2 (TI-2) –** This is typically medium grade soil type.
- **Tillable Irrigated 3 (TI-3)** – This soil type is the poorest quality for producing.

Rangeland

The other land classification is Rangeland. This is native and improved pasture for grazing livestock. Once again 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.

There are three Rangeland valuations:

- **Rangeland 1 (RG-1) –** This soil type is typically the best producing soil type.
- **Rangeland 2 (RG-2) –** This is typically medium grade soil type.
- **Rangeland 3 (RG-3)** – This soil type is the poorest quality for producing.

There are three Improved Pasture valuations:

- **Improved 1 (IMP 1)** – This soil type is typically the best producing soil type.
- **Improved 2 (IMP 2)** – This soil type is typically medium grade soil type.
- **Improved 3 (IMP 3)** – This soil type is the poorest quality for producing.

DEGREE OF INTENSITY

The degree of intensity test measures whether the land is being farmed or ranched to the extent that is typical for the area. This test is intended to exclude land on which token agriculture use occurs in an effort to obtain tax relief. Degrees of intensity are discussed in the paragraphs below.

Geographic Areas

Degrees of intensity may vary from one geographic area to another. Terrain, soil type, and water levels are just a few of the conditions that could affect what constitutes a minimum level of intensity. Certain tracts within a defined area may demonstrate unique geographic or topographic characters that may increase or decrease the minimum level of intensity for that parcel. In Runnels County, the USDA soils book was used to define these areas.

Livestock Intensity

Levels of intensity for livestock are listed in animal units. These units are based on consumption levels of different classes of livestock. RCAD requires a minimum of 1- animal units to qualify for the agriculture valuation. The geographic area determines how many acres will be needed to meet the required minimum animal units. For an estimate of how many animals may be needed for your property, please see the next paragraph and table below.

Acreage Requirements

To meet the degree of intensity without overgrazing there is a guideline on the acreage requirement for the minimum number of animal units for different types of livestock. The following is the required number of animal units for agricultural use. Runnels County should have approximately 1 animal unit per 40 acres. For example, 1 head of cattle will need about 40 acres to graze. However, this is a guideline, and certain exceptions can apply. If you own a feed lot, there will be more head of livestock on a much smaller acreage. Less acreage may be acceptable depending on the agricultural operation. The appraisal district will consider each ag use application individually.

Runnels CAD Animal Unit Information

The guideline for Runnels County's ag use is as follows:

The acceptable degree of intensity is one (1) animal unit per forty (40) acres of land.

TYPE	ANIMAL UNITS	1 ANIMAL UNIT = LEAST HEAD NEEDED
Dairy Cow/Bull	2	2
Beefalo/Buffalo	1	1
Equine (incl. Donkeys. Mules, etc.)	0.74	2
Cow/calf	1	1
Calf (< 500 lbs)	0.5	2
Sheep & Goats	0.251	4
Alpaca	0.82	2
Llama	0.36	3
Bees*		
Emus	0.51	2
Ostriches	0.55	2
Zebra	0.6	2
Axis Deer	0.2	5
Aoudad or Mouflon Sheep	0.2	5
Sika Deer	0.15	6
Eland	1	1
Black Buck Antelope	0.1	10
Nilgai	0.6	2
Red Deer	0.4	3
Elk	0.6	2
Bison	1	1
Antelope	0.2	5

Bees have specific acreage per the Tax Code. Land must be at least 5 acres but no more than 20 acres. Native species are not acceptable for ag use and would fall under wildlife management.

Drought Conditions

Under extreme conditions the Governor's office can declare a drought declaration. Usually this occurs if the drought lasts for the majority of the year. If this declaration occurs the district will work with farmers and ranchers and intensity levels. The landowner is expected to go back to full intensity levels as soon as the drought is declared over.

Resting Periods

The district requires a written notification that the property will be resting for a year. The notification must be submitted before May 1 st to be considered for that appraisal year. The notification may be accepted on or after May 1st under mitigating circumstances. You must perform one of the following agricultural activities and show proof to qualify for a rest period:

- Letting the land sit idle due to being in a government program. You must show proof of being in the program.
- Rotating livestock to another pasture because of over grazing.
- Improvements to the land that necessitate removal of livestock or a stop in crop production such as:
    - Fence repair
    - Erosion control
    - Brush control or clearing
    - Re-seeding of native or improved grasses
    - Re-establishing or maintenance to a water source

Runnels CAD will only approve two years of rest at a time within a seven-year period.

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. *Tax Code § 23.51(2)*

Acreage Requirement

The State of Texas (set by HB 2049) has set a minimum of five (5) acres and a maximum of twenty (20) acres to qualify beekeeping as an agricultural use. The property owner must have 5 qualifiable acres after you remove any non-qualifiable areas such as a residence.

Each owner must have qualifiable acres. Unlike regular agriculture, multiple landowners may not use their land together to have enough qualifiable acres.

Intensity Requirement

The minimum degree of intensity is established by the appraisal district's Agriculture Advisory Board. The board is made up of local residents that are a part of the agricultural community, such as farmers, ranchers, the county extension agent, and a member of the USDA's Natural Resources Conservation Service. The minimum number of hives or colonies is one (1) for each five (5) acres. However, it is generally recommended to have at least two hives per five acres in order to promote good stewardship of the colony; if one colony has an issue, the other is there to support the population.

A colony is the hive and its equipment and appurtenances, including bees, comb, honey, pollen, and brood.

History Requirement

When property owners initially qualify for agricultural appraisal, they must show proof of history for agricultural use/beekeeping for any five of the preceding seven years. One way to do this is to provide export, import or intra-state permits, which are required by the Texas Apiary Inspection Service to transport hives, or historic financial records indicating active honey production and/or leases.

ORCHARDS

These operations are in the business of cultivating trees or grapevines that produce nuts or fruits (such as pecans, peaches, grapes, and apples) 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.

Native orchards typically are along creeks and river bottoms. This is normally deep, well-drained alluvial soil. They are reliant upon rain and ground water for water. Usually, these orchards are a secondary use for something else such as grazing. Trees should be continually evaluated for production. Always replace the weakest trees based on these evaluations. See the attached spacing guide.

Improved orchards typically supplement the crop with everything needed to grow. A property owner can get a soils analysis from the Texas Agri-Life service or USDA to determine the soil type of the orchard. These orchards will have an irrigation system to service each tree in the orchard. Typically, the main use of these properties is the orchard. See the spacing guide on page 12.

Christmas Trees

Typically, you will need some type of irrigation system. The trees should be trimmed every year until they are harvested. This helps the trees to be symmetrical at harvest time.

Christmas trees are grown on a grid format like pecan trees. The typical pattern is 5x5 which equals 1,742 trees an acre or 6x6 which equals 1,210 trees an acre. They are valued like cropland.

WILDLIFE MANAGEMENT SPECIAL VALUATION

General Description

Wildlife Management is an alternative property valuation method for taxpayers whose property is used to propagate a sustaining, breeding, migrating, or wintering population of indigenous wild animals. A Wildlife Management Plan shall be completed on a form supplied by the Texas Parks and Wildlife Department for each tract of land for which valuation based on wildlife management is desired. The forms and regional management plans may be obtained by contacting the Texas Parks and Wildlife Department (TPWD), 4200 Smith School Road, Austin TX 78744-3291. Information about wildlife management may also be obtained from the TPWD website. The land classifications for wildlife follow the same classifications as the regular agricultural valuations. For example, rangeland that qualifies for wildlife valuation would be classified as wildlife rangeland. It would also have the same productivity value per acre as rangeland. The following provides additional information regarding the Wildlife Management special valuation.

Program Overview

Land must have been qualified and appraised as open-space agriculture land or as timber land in the year prior to conversion to wildlife management use. The primary use of the land must be managing wildlife. Must perform at least 3 of the following 7 management practices each year.

1. Habitat Control
2. Erosion Control
3. Predator Control
4. Provide Supplemental Water
5. Provide Supplemental Food
6. Provide Shelter
7. Conduct Census Counts to Determine Population

The deadline to submit a wildlife plan with the 1 -d-1 Open Space application and a wildlife annual report is April 30th.

Annual Report

All accounts receiving the wildlife management valuation are required to submit an annual report upon request. These annual reports need to list at a minimum three of the management practices implemented in the prior year. It is extremely helpful to also include pictures from before and after each activity is performed as well as maps and censuses. The accounts in question will be flagged in the system and sent letters requesting annual reports and new applications if needed to verify continued agricultural use. For a complete list of wildlife management practices, refer to the previous subsection Wildlife Management: Program Overview.

Commented [AR1]: Is this still going to be true for RCAD? Or are we sticking with required annually?

Revenue Neutral

Wildlife Management properties are considered revenue neutral. If the property was classified as rangeland at the time of conversion it will be classified as wildlife rangeland. For example: If the property qualified and was classified as tillable dry crop at the time of conversion, it will be classified as wildlife tillable dry crop.

Outside Assistance

A property owner can prepare his or her own wildlife plan or annual report. Additionally, Texas Parks and Wildlife Dept, has biologists that are available to help. There are also private biologists that work commercially to assist property owners.

Minimum Acreage

A property receiving wildlife valuation must always meet minimum acreage standards to receive special valuation. If a tract of land is one size one year and changes size to a smaller size the next year, the new tract must meet minimum acreage requirements.

Minimum acreage requirements were developed in accordance with the directions of the Guidelines for Qualifications of Agricultural Land in Wildlife Management Use. The manual states that TPWD specifies the ecoregions for the state, and the Texas Administrative Code Title 34, Section 9.2005(c) gives the percentages for the ecoregions to assist in the calculation of minimum acreage for Wildlife Management.

For example, Runnels County is partly in the Rolling Plains and Edwards Plateau Ecoregion. The Administrative Code states that these regions should be at least 96% but not more than 98% wildlife use requirement for individual owners. Also, the percentage for any Wildlife Management Property Association for these Ecoregions is at least 94% but not mor that 95%. The Chief Appraiser, in accordance with the Board of Directors, chooses the

percentage to use for Runnels County. Once the percentage is approved by the Board and Chief Appraiser, the Texas Comptrollers guidelines show how to calculate the minimum acreage. Runnels County's minimum acreage for an individual owner would be 25 acres. The minimum acreage for any individual part of a Wildlife Management Property Association is only 16.7 acres.

TIME PERIOD TEST

Land must have carried the agricultural valuation for it to meet the history requirement/ time test. Land located outside of an incorporated city limit must have qualified and received agricultural valuation for five (5) out of the last seven (7) years. Land located within an incorporated city limit must have qualified and received the agricultural valuation for five (5) out of the last five (5) years continuously.

If it does not meet the appropriate time test it will not meet the history requirement/ time test. If a tract of land does not meet the appropriate time test it will be considered to not have a history of agricultural value on the property. If this occurs the owner must build an agricultural history on the property to qualify for the agricultural value. In order to build a history, an owner must be engaged in an appropriate agricultural activity for a five (5) year period. The owner may file an agricultural application every year for five (5) years in which case the property will be field checked and a report filed for each year. If the requirements have been met during those five years, the property will be eligible to receive the agricultural valuation in that fifth year.

Alternatively, the owner may wait to file until after some or all of their five-year history has been accomplished. Historical use will be determined using the following guidelines and, once it is established that the requirements have been met during the required five-year timeframe, the property will be eligible to receive the agricultural valuation.

Historical Use

It may be possible for an owner to shorten or avoid the history building process if certain criteria are met on the tract. These criteria must show that the primary use of the tract has been agricultural activities for the preceding years. When in doubt the following are examples of what could be used to possibly verify agricultural use:

- IRS Schedule F
- Sale or purchase of livestock receipts
- Expense receipts
- Sworn and notarized affidavits from neighbors and lessee
- Dated pictures

Livestock must be able to graze the land for the majority of the year for the land to qualify for open-space valuation.

INELIGIBILITY

Some land is automatically ineligible for qualification of the agricultural valuation.

Land Located Within the Boundaries of a City or Town

Land that is located within an incorporated city or town must meet one of the following to be considered for qualifications.

- The city must not provide the land with general services comparable to those provided in other parts of the city; or

- The land must have been devoted principally to agricultural use continuously for the preceding five (5) years.

Land for which 1-D-1 Appraisal is Waived

An owner may waive his right to 1 -d-1 special valuation. A1 -d-1 waiver is effective for 25 years and applies to the land even if the ownership changes. *Tax Code § 23.20*

APPLICATION

A property owner must file a valid application form with the Chief Appraiser where the land is located.

The agricultural valuation is granted to a specific legal ownership; therefore, if ownership of a piece of property changes hands, a new application must be filed by the new owner in order to maintain the agricultural valuation.

Submission of a blank or incorrectly filled out 1-d-1 application form will result in denial of the application.

The district will require an application for the following reasons:

- The property had a change of ownership.
- The property had a change in use.
- The Chief Appraiser has determined the need for a new (updated) application.

All applications are initially checked for the following:

- The application identifies the property by its identification number.
- The application is filled out in its entirety.
- The application is signed by the property owner or their authorized agent.
- All supporting documentation to support the claim of ag use is attached.

Leases and Cooperative Agreements

Leases are a current contract by which one party conveys the use of their land or property to another for a specified time, in return for payment. An owner applying for agricultural use valuation using a lease agreement should include a current copy of the lease along with additional documentation and the application. All lease agreements should include the property owner's name, property identification number, the number of acres leased, for what purpose, and the duration of the lease. Lease agreements should also include the name, address, and telephone number of the person or persons leasing the property.

Note: A lease presented as sole proof of agricultural activity will NOT be considered sufficient evidence unless accompanied by photos, receipts, etc.

The lessee is typically the person who owns the livestock or produces the crop(s) on the lessor's land. If rent is paid by the lessee, please also include the amount. A valid lease agreement should be signed and dated by all parties. The Comptroller's Manual for the Appraisal of Agriculture Land says that lease information is not required to qualify for 1-D-1 appraisal. However, it does help to prove Agriculture Use.

A cooperative agreement allows a landowner that doesn't own enough land for their own productivity purposes to use adjoining land in order to qualify for agricultural use. All of the land in the cooperative agreement must be used for the same purpose as one unit of land. Cooperative agreements must be in writing and contain signatures of all landowners whose land is involved in the agreement.

Filing Deadline

The deadline for application **is before May 1st.** For good cause and only at the property owner's request, the Chief Appraiser may extend the filing deadline in individual cases for not more than 60 days without penalty. An extension must be requested before the May 1 deadline. The Property Tax Code does not define "good cause"; however, it is commonly interpreted to be something the applicant can't control. Being sick or injured and not able to conduct business for a period that effectively prevents filing on time is usually good cause.

Late Applications

The property owner may file a late application until the date the Appraisal Review Board approves the roll; however, there is a penalty for late application. An application filed after April 30th is subject to a penalty equal to 10% of the difference between the tax imposed at market value and the tax imposed at the agricultural productivity value.

If the chief has extended the deadline for the property owner, then the penalty does not apply during that time. If there is an application accepted after the extension, the penalty may apply.

Runnels Central Appraisal District will not accept an application after the Appraisal Review Board has approved the roll.

Failure to File the Application Form

If a person does not file a valid application before the Appraisal Review Board approves the roll, the land is ineligible for an agricultural valuation for that year.

NOTIFICATION OF CHANGES

Property Owner's Responsibility

The property owner must notify the Chief Appraiser in writing if they stop using the property for agriculture; change the category of use; change the intensity level of use; change the nature of use; or you begin using the land for something other than agriculture. You must deliver this notice no later than April 30 following the change of use and eligibility or as soon as development starts.

Penalties

If your land receives agricultural appraisal and you fail to notify the Chief Appraiser of a change in agricultural use, you may be required to pay a penalty. The Tax Code provides an incentive in Section 23.54(h) to discourage such late notifications of a change in use. It states that if a property owner does not notify RCAD of a change in use on an agricultural property before May 1, then a 10% penalty on the roll back amount will be applied.

Application Denial

If the Chief Appraiser denies an application, he must deliver notice of denial to the applicant. The notice must contain a brief explanation of the procedures for protesting the denial to the Appraisal Review Board. The owner has 30 days from the date on the denial letter to file a written protest. When the owner comes to their protest hearing they must bring all their supporting documentation.

Application Verification

Runnels Central Appraisal District staff perform routine site inspections of all properties that are receiving the agricultural valuation. Any property, or portion of property, that is found to be not in compliance with the requirements for the valuation will be dealt with in the appropriate manner. This action could range from a

request for a new application, removal of the agricultural value, or initiating a rollback depending on the circumstances.

Certified Mail Requirements

- Section 23.54 requests for a new application
- Section 23.541 notification of late filing penalty letter
- Section 23.55 change of use determination letter
- Section 23.57 denial notice letter

Rollback Procedures

A rollback tax will be imposed on 1 -d-1 property when the owner changes the use of the land to something other than agricultural production. If only a portion of the land is changed to a non-agricultural use, then only the portion changed will receive the rollback.

The Chief Appraiser will send a written notice of the determination that a change of use has occurred. If the owner does not agree they have 30 days to file a protest. If the owner does not file a written protest of the determination or the Appraisal Review Board decides that a change of use has occurred, a tax bill will be created to include the amount of tax and interest that is due.

Change of Use Qualifications that Cause Rollbacks

- Physical change from agriculture to non-agriculture use.
- The physical act of subdividing property to sell as non-qualifying tracts of land such as the cutting of roads or the installation of utilities.
- The placing of restrictions that limit the use to non-agricultural activities resulting from the free will of the owner.

Change of Use Qualifications that do not Cause Rollbacks

- The lowering of the intensity Level below the qualified level by choice or agricultural necessity, but continued agriculture use.
- Property condemned or sold as right of way.
- Filing of a waiver from special valuation.
- Filing of a homestead on part of the qualified property due to the building of a house.
- Certain exempt uses include homestead, cemetery, religious or charitable uses. See Tax Code § 23.55 for a full list and requirements.

Rollback Taxes Due Date

The rollback tax is due the date the tax bill is mailed. It becomes delinquent on February 1 that is at least 20 days after the bill is mailed. Texas Property Tax Code §23.46(c).

Rollbacks on Property Bought by Exempt Organizations

Exemptions that apply to ordinary property taxes may not apply to rollbacks taxes. Even if the land might be exempt from ordinary taxes in the new owner's hands, the rollback taxes still become due if that owner takes the property out of agricultural use. When a political subdivision buys the land and changes the use the rollback is triggered but the lien cannot be enforced. However, the lien against the land continues and could be enforced against a later buyer. See Texas Property Tax Code, Section 23.55, for the full text of the applicable statutes.

AGRICULTURAL ADVISORY BOARD

Based on Tax Code § 6.12, the Chief Appraiser shall appoint, with the advice and consent of the Board of Directors, an Agricultural Advisory Board. This board will be comprised of at least 3 members serving staggered terms of 2 years; an employee or officer of an appraisal district may not be appointed. This board must be landowners in the district whose land qualifies for agricultural appraisal and who have been residents of the district for at least 5 years. This board shall meet at least once a year. The board members will not be compensated. This board shall advise the Chief Appraiser on the valuation and use of agricultural land within the district. The agricultural advisory board will have no decision-making authority or responsibility and will not become involved in matters dealing with individual properties and agricultural approvals.

SUMMARY

Agricultural Appraisal of 1-d-1 Open Space is not an entitlement. The land must be productive to the degree of intensity standards established for Runnels CAD to qualify. The Texas Constitution permits this special agricultural appraisal ONLY if the land meets specific requirements defining farm and ranch use. Land will not qualify simply because it is open and has no other use or is rural or has some connection with agriculture. Owners must comply with the application and reporting requirements set forth in statute and this policy to obtain and maintain this special appraisal. The absolute final deadline to apply for agricultural appraisal is before the Appraisal Review Board (ARB) certifies the appraisal records, usually in July. After the roll is certified by the ARB, agricultural applications cannot be processed or considered for that year by law.

This information is a brief explanation of the requirements/qualifications for obtaining the 1-d-1 (Open Space) agricultural appraisal for property tax purposes in Runnels County. Should you need further information and/or forms, please feel free to access our website at: www.runnelscad.org. Property owners can also contact our office Monday-Thursday, 8:00 am to 12:00 pm and 1:00 pm to 5:00 pm, or Friday, 8:00 am to 4:00 pm at (325) 365-3583, #1 or email at agriculture@runnelscad.org for additional information or clarification.