STARR COUNTY APPRAISAL DISTRICT

Agricultural Valuation Guidelines

A SUPPLEMENT TO THE STATE OF TEXAS PROPERTY TAX MANUAL FOR THE APPRAISAL OF AGRICULTURAL LAND

Adopted for the 2019 tax year.

Starr CAD Ag Advisory Committee adopted on April 11, 2019

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Agricultural Valuation Guidelines

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AGRICULTURAL LAND

In compliance with Texas Property Tax Code Subchapter D, Sec 23.51, the Starr County Appraisal District, with the advice and input of the Starr County Appraisal District Agricultural Advisory Committee, has established the following local agricultural level of intensity standards. It is the opinion of the Starr County Appraisal District and the Agricultural Advisory Committee that these agricultural intensity standards are valid for mass appraisal purposes and can be applied uniformly throughout Starr County.

Intensity standards are based upon the typical activities and land utilization of an ordinary and prudent farm or ranch manager in Starr County. Land must be utilized as it would be by a typically prudent farm or ranch manager in terms of time, labor, equipment, management and capital to qualify for agricultural valuation.

DEFINITIONS OF KEY WORDS/PHRASES

- PRUDENT - capable of making important management decisions; shrewd in the management of practical affairs
- SUBSTANTIAL - ample to satisfy; considerable in quantity. Agricultural land must be an identifiable and substantial tract of land. This means that the tract must be of adequate size to be economically feasible to farm or ranch. Thus, when two smaller tracts are used together, they may become a substantial amount of land; when used separately they may not.
- TYPICAL-exhibiting the essential characteristics of a group. Statistically, a typically prudent manager is the median farmer or rancher.
- WORKMANLIKE - characterized by the skill and efficiency typical of a good workman; competent and skillful.
- AGRICULTURAL USE TO THE DEGREE OF INTENSITY GENERALLY ACCEPTED IN THE AREA - farming or ranching to the extent that the typically prudent manager in Starr County would farm or ranch on an identifiable and substantial tract of land when the tract is devoted principally to agricultural use. A better understanding of the definition can be gained by identifying the key elements of the definition and explaining each as follows:

    1. Degree of intensity generally accepted in the area shall mean that the farming and ranching practices (cropping patterns, planting rates, fertilization methods, harvesting and marketing techniques, etc.) are those of a typically prudent farm or ranch manager in Starr County.
    2. Typically, prudent farm or ranch managers are ordinary farmers, in terms of acres farmed, as well as management ability. Given that all other factors remain constant, the number of acres farmed determines the farmer's capital structure.
    3. Typically, prudent farmers or ranch managers located in Rockwall County are assumed to have similar equipment of similar value and utility.
    4. A substantial tract is a tract of land large enough to be farmed by itself in a typically prudent manner.
    5. Area is the land inside the jurisdictional boundaries of the Starr County District.
    6. Principally means the most prominent and visible use compared with any other uses to which the land may be put.

GENERAL 1-D-1 AGRICULTURAL VALUATION

The Texas Constitution permits special agricultural appraisal only if land and its owner meet specific requirements defining farm and ranch use. Land will not qualify simply because it is rural and has some connection with agriculture.[1] Casual uses such as home vegetable gardens, hobby farming and ranching, or incidental cutting and baling of hay do not constitute a qualifying agricultural use.

The Texas Property Tax Code and the Texas Comptroller of Public Accounts set out 3 tests that a property must pass in order to qualify for I-d-1 special appraisal:

1. Time - The land must have been devoted principally to agricultural use for five of the seven years preceding the application for special appraisal. Land within city limits must have been devoted principally to agricultural use continuously for the preceding five years.[2]
2. Current and Principal Use - Land must be currently devoted principally to agricultural use, to the degree of intensity generally accepted in the area.[3] Land must be devoted principally to agricultural use. If land is used for more than one purpose, the most important or primary use must be for agricultural use. The appraiser must determine which use is primary. If another use replaces agriculture as the primary use of the land, then the land is no longer principally devoted to agricultural use and does not qualify for agricultural appraisal.[4]
3. Degree of Intensity - The degree if intensity test measures whether land is being farmed or ranched to the extent typical for agricultural operations. To receive a productivity appraisal for agriculture use, the land must be used for an agriculture purpose to the degree of intensity typical in the area. This test is intended to exclude land on which token agriculture use occurs in an effort to obtain tax relief.[5]

[1] Manual for the Appraisal of Agricultural Land -Glenn Hegar, Texas Comptroller of Public Accounts January, 2017 pg.'s.
[2] Ibid, pg. 10.
[3] Ibid, pg. 6.
[4] Ibid, pg. 8.
[5] Ibid, pg. 9.

The intensity standards included in this document are minimums and have been developed by the Starr County Appraisal District, with the advice and input of the Starr County Appraisal District Agricultural Advisory Committee, based on typical agricultural operations in Starr County:

1. The principal use of the land must be agricultural
2. Agricultural use of a property must be recognizable with the property maintained in a workmanlike manner that would indicate prudent management.
3. The land must be utilized to the degree of intensity that is generally accepted in Starr County.
4. It must be a substantial tract of land that is adequate to support a typically prudent operation and be of a useable management size for the activity involved.
5. The land must be producing an agricultural product including but not limited to: lives tock, crops for human or animal l food, seed or fiber crops, etc.
6. Operator may be asked to provide documentation of management practices, expenses and sales, if necessary; i.e. feed fertilizer in voices, equipment invoices, sales receipts, labor expenses, IRS Schedule F.
7. Operator may be asked to show evidence that he is not engaged in a hobby according to the guidelines set out in Reference Section 183 of the IRS Regulations.
8. Only the acreage actually used for a qualifying agricultural activity may qualify for agricultural use apappraisal.

There may be circumstances in your agricultural operation and not specifically addressed in these guidelines which may allow it to qualify. Exceptionsns to the general rule will be handleded on a case by case basis.

The Agricultural Advisory Board of Starr County determined and approved that a fair and reasonable estimate of minimum use acreage for agricultural valuation must be adequate size to be economically feasible to farm or ranch and should in the amount of at least ____ acres. Additionally, it will be necessary to provide substantial evidence of use.

The principal use of the land must be agricultural - for farm or ranch purposes - not recreational ones. If the use of the land is principally recreational, or as a hobby, then the activity, although agricultural in nature, is not one that promotes a farm or ranch purpose but instead promotes a recreational l purpose. If the land is used primarily to show, train, stable, race, care for or otherwise divert livestock from a farm or ranch purpose, that land so diverted is not eligible as qualified open space land.[6]

[6] Manual for the Appraisal of Agricultural Land -Glenn Hegar, Texas Comptroller of Public Accounts January, 2017 pg.8.

Use of the Soils for Wildlife

The soils in Starr County have been placed in five wildlife groups that are coextensive wilh one or more roil associations. Each group is unique in topography, kinds and amounts of vegetation, and in principal kinds of wildlife that find habitat there. The soil associations are described in the section "General Soil Map" (appendix b). The wildlife groups are described in the following paragraphs. The land type Pits is not in a wildlife group.

Wildlife Group 1

This group is coextensive with the Jimenez-Quemado association. These are undulating to hilly soils that occupy gravelly ridges. They are shallow over strongly cemented caliche. These soils support mixed stands of woody vegetation and grasses. Among the woody plants are guajillo, black brush, baretta, and kidneywood. The grasses are mainly pink pappusgrass, Arizona cottontop, hooded windmill grass, and Texas bristle grass.

The guajillo, black brush, and kidneywood along the ridges and drainageways provide browse and cover for deer. Annual grasses and weeds also provide food for deer. Cover is sparse in many places, and there are few deer.

This wildlife group provides choice habi l at for mourning doves and quail. Herbaceous plants furnish nesting cover for the quail, and woody plants furnish nesting areas for the doves. The quail, mourning doves, and white-winged doves find abundant seed from the annual grasses and weeds from late h spring through the winter.

The soils in this group make poor sites for constructed ponds, and there are no springs. The only water available for wildlife is at watering places on soils of adjoining wildlife groups.

Wildlife Group 2

This group is coextensive with the Delmita, McAllen-Brennan, and McAllen- Zapata associations. These are deep to very shallow, nearly level to gently sloping, loamy soils that occur on uplands.

Large mesquite, spiny hackberry, ebony, lime prickly-ash, guayacan, Texas persimmon, lotebush, coyotillo, cenizo, and pricklypear provide cover for white-tailed deer and javelina. Arizona cottontop, Texas bristlegrass, lovegrass tridens, fourflowered trichbris, hooded windmillgrass, pink pappusgrass, knotroot panicum, and other short and mid grasses provide grazing for deer.

This wildlife group provides choice habitat for white-winged doves, mourning doves, and quail.

This group supports a better wildlife population than any other group in the county because it provides the vegetation and the protection.

Water for the wildlife population is available at watering places for livestock.

Wildlife Group 3

This group is coextensive with the Catarina-Capita and Copita associations. These are deep and moderately deep, nearly level to undulating fine sandy loams and clays that occur on uplands. These soils support a mixed stand of woody vegetation and grasses. Among the woody plants are mainly small mesquite, ebony, lotebush, blackbrush, allthom goatbush, kidneywood, guajillo, and pricklypear.

Among the grasses, which are mainly short and mid grasses, are plains bristlegrass,

featherbluestem, two-fbwered trichloris, pink pappusgrass, whiplash pappusgrass, lovegrass tridens, red grama, whorled dropseed, and many annuals.

The blackbrush and guajillo provide browse and cover for deer and javelina. The grasses as well as many annual weeds provide food for deer. Cover is sparse in many areas, and there are few deer. These soils can be managed so that they provide good habitat for wildlife.

Water for wildlife is available at watering places for livestock.

Wildlife Group 4

This group is coextensive with the Sarita association. These are deep, nearly level to gently undulating, sandy soils. This area has the appearance of open grassland, but it has large mesquite and an understory of catclaw mixed with grasses, forbs, and weeds. Among the dominant mid grasses are seacoast bluestem, crinkleawn, brownseed paspalum, knotroot panicum, fringeleaf paspalum, hairy grama, perennial three-awn, sand witchgrass, and red lovegrass. The woody plants are mesquite, catclaw, spiny hackberry, bluewood, and pricklypear.

Even though rover is sparse in many areas, this wildlife group provides an excellent habitat for white-lailed deer, javelinas, quail, mourning doves, rabbits, and other wildlife. There are large amounts of annual weeds, upon which doves and quail feed. Water for wildlife is available only at watering places for livestock.

Wildlife Group 5

This group is coextensive with the Rio Grande-Reynosa association. These are deep, nearly level and gently sloping, loamy soils that occur in low terrace positions and on the flood plains along the Rio Grande and its larger tributaries. These soils usually receive extra water. This area is used predominantly for irrigated crops or irrigated pasture. The native vegetation consisted of a mixture of grasses and a few trees. The woody plants are hackberry, Rio Grande ash, elm, mesquite, retama, and huisache, spiny hackberry, willow, and whitebrush. Among the grasses are fourflowered trichbris, sacaton, plains bristle-grass, Texas bristlegrass, and pink pappusgrass.

This area is a bird sanctuary. The dense heavy stand of brush and underbrush provides a choice nesting area for white-winged doves and songbirds. There are very few deer because most of the soils are intensively cultivated. Some old riverbeds, or "resacas," that hold water in winter provide a habitat for ducks.

Water for wildlife is available in the river and its smaller tributaries and at irrigation water facilities.

[6] Manual for the Appraisal of Agricultural Land -Glenn Hegar, Texas Comptroller of Public Accounts January, 2017 pg.8.

LIVESTOCK

Qualifying livestock are defined as livestock that are bred or raised for the primary purpose of producing human food, commercia l products or for farm/ ranch purposes. Land used to graze or keep livestock that are past breeding age or are diverted from farm/ ranch purposes (e.g. 4H projects, livestock as pets, stabling/ riding operations, etc.) does not qualify for special agricultural l valuation. Livestock that are not managed by typical animal husbandry practices will not be considered qualifying livestock.

Livestock levels of intensity are listed in Animal Units (AU) and the requisite acres of forage. One AU is equivalent to 1,000 lbs. of animal. Please see Appendix A: Animal Unit Equivalent Chart-Texas for information on the number of livestock required to reach the I AU threshold.

COW/CALF - Raising cattle for the purpose of sale to either processors or to other operators for breeding stock. Must attempt to produce I calf for every cow per year. Breeding records may be required.

ANIMALS USED FOR "CUTTING" or "ROPING" - Would not qualify, this type of cattle is used for recreational purposes.

Cattle prefer grass rather than browse (trees and shrubs) or forbs (weeds)[8]. Pastures that exhibit a high concentration of browse or forbs will not qualify as they will not provide sufficient forage for cattle. Prudent farm and ranch managers will monitor the condition of pastures to provide the maximum amount of forage for their livestock. Wooded pastures without a sufficient forage base do not qualify as pasture land.

FENCING REQUIREMENTS FOR CATTLE –

Starr CAD adopts the recommendations of the Texas Agricultural Extension Service: The property should have a permanent perimeter fence constructed with at least four barbed wires, with the top wire at least 50 inches above the ground. Seven barbed wires or 48-inch net wire with two barbed wires above it are preferred.
Barbed wires above the net wire should be close together (less than 2 inches apart) or far apart (at least 6 inches apart) so they will not catch the leg of a jumping deer. Electric fencing is suitable for internal partition fences, but not for a perimeter fence.[9]

Management Practices - Cattle:

- Fences Maintained
- Adequate Water Supply
- Weed Control
- Fertilize for Improved Pasture

[8] Livestock for Small Acreage Landowners- Texas Agricultural Extension Service Publication B-6091 March/2000 pg. 2.

SHEEP/ GOATS-Minimum 1 AU (6 / sheep goats) per four (4) acres on improved pasture or unimproved pasture -Must attempt to produce one kid/lamb per Nannie/Ewe per year. Breeding records may be required.

Provides two by-products: wool/mohair & meat. Wool/ mohair sheep must be shown at least once per year.

Pastures with a high. Concentration of ragweed, nightshades, thistles, broom weed, prairie coneflower, juniper or mesquite are not palatable to goats/sheep[10] and will not qualify because they will not produce enough forage. Pastures with a high concentration of johnsongrass or silverleaf nightshade will not qualify because these plants can kill an animal if eaten in large quantities.[11] Wooded pastures without a sufficient forage base do not qualify as pasture land.

FENCING REQUIREMENTS FOR SHEEP/ GOATS –

Starr CAD adopts the recommendations of the Texas Agricultural Extension Service: Barbed wire alone is not suitable for goat or sheep fencing. Perimeter fencing should be 39 to 48-inch net wire, with vertical stays of the net wire spaced 12 inches apart to prevent horned animals from getting caught in the fence. Where there is a significant predator problem, vertical stays 6 inches apart will form a better barrier, but animals with horns will get caught if they put their heads through the wire.

Smooth or barbed wire can be stretched above the net. These wires should be either less than 2 inches apart or at least 6 inches apart so they will not catch the leg of a jumping deer. Placing a barbed wire near the ground on the outside of the fence will deter some predators from digging under the fence.[12]

Management Practices -Sheep/Goats:

- Fences Maintained
- Adequate Water Supply
- Weed Control
- Fertilize for Improved Pasture

[9] Livestock for Small Acreage Landowners- Texas Agricultural Extension Service Publication B-6091 March/2000 pg. 2

[10] Ibid pg. 4.

[11] Ibid pg. 5.

[12] *Livestock for Small Acreage Landowners*- Texas Agricultural Extension Service Publication B-6091 March/2000 pgs.

HORSES - Exclusive to breeding operations; by-products are colt and fillies. Must attempt to produce a minimum of one colt or filly per mare every 2 years. Breeding operations involve having brood mares and usually included special facilities and coastal pasture. Breeding records may be required.

Land devoted to grazing for horse stabling or riding operations will not qualify as they divert livestock from a primarily farm and ranch purpose to a recreational purpose.

Management Practices - Horses:

- Fences Maintained
- Adequate Water Supply
- Weed Control
- Fertilize

EXOTICS

Exotic game means a cloven-hoofed ruminant mammal or exotic fowl that is not native to Texas and is not livestock. [13] Raising such game may qualify but must meet the primary use test.[14] Please see Appendix A: Animal Unit Equivalent Chart-Texas for information on the number of exotics required to reach the 1 AU threshold.
Minimum of 4 Animal Units per 10 acres.
Exclusive to breeding operations, by-products are meat, hides and offspring.

Management Practices - Exotics:

- High Fences Maintained
- Adequate Water Supply
- Intentional Feeding w/ Commercial Feed

POULTRY

Minimum of 1000 birds per acre; by-products are eggs, meat, feathers and offspring.

Management Practices - Poultry:

- Fences Maintained
- Adequate Water Supply
- Commercial Feed

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[13] Texas Property Tax Code Section 23.51(6).

[14] Manual for the Appraisal of Agricultural Land -Glenn Hegar, Texas Comptroller of Public Accounts January, 2017 pg.6.

TIMBER

In recognition that Starr County does not appear on the Texas State Comptroller's Office map of the "Forest Region in Texas", and as the soil types and ecosystems in Starr County do not support the large growth of timber required for timber production, the Starr County Appraisal District Agricultural Advisory Committee has determined that timber is not a viable agricultural utilization of land in Starr County.

BEES

The minimum tract size allowed for bee production is 5 acres. The maximum tract size allowed for bee production is 20 acres.[19]

The minimum number of live hives allowed is 6.

Minimum number of live hives per acre: 6 for the first 5 acres
1 hive each additional 2.5 acres up to 20 acres

Must provide proof of current registration of hives with the Texas Apiary Inspection Service.

Ag will be granted on the total agricultural acreage (within the minimum and maximum allowed by law), not just where the hives are located. If bees are not owned by the property owner, the land will not qualify for Ag Valuation based on bees alone.

EXCEPTIONS

If a small tract is used as part of a larger family operation, it may qualify. Written verification of participation in a larger family operation must be filed with the Appraisal District. These tracts must pass all eligibility requirements except size and be continuously used to support a larger farm or ranch in close proximity. Appraiser to use discretion when evaluating for ag use purposes.

Existing tracts that have ag use prior to the acceptance of these guidelines will be grandfathered as long as owners remain the same. Once current ag use owners sell property or transfer property, new owners will have to abide by the guidelines. Also, if there is no current application on file and Chief Appraiser requests for a new application, guidelines will apply.

[19] Texas Property Tax Code Section 23.51(2).

APPLICATION PROCESS

According to Section 23.54 (a) of the Texas Property Tax Code, a person claiming that his land is eligible for agricultural appraisal must file a valid application with the Chief Appraiser. Additionally, under Section 37.10, Texas Penal Code, if you make a false statement on this application, you could receive a jail term up to one (1) year and a fine of up to $2,000, or a prison term of two (2) to ten (10) years and a fine of up to $5,000.

*A property owner must apply for agricultural appraisal by **completing an application** for 1-d-1 (open space) agricultural appraisal **before the deadline of midnight, April 30th.**
*You may file a **late application** up to midnight of the day before the appraisal review board approves the appraisal records for the year. Approval usually occurs in July. If you do file a late application and your application is approved, you may pay a **penalty equal to 10%** of the tax savings resulting from agricultural appraisal.
***The Chief Appraiser must act on each application** by processing the application and granting the special appraisal or by notifying the property owner if he denies the application or needs additional information.
*Per Section 23.54 (e) if a person **fails to file a valid application on time,** the land is ineligible for agricultural appraisal for that year.
*If additional information is requested, the property owner has 30 days to supply the request **If the property owner does not respond to the request for additional information upon the 31st day the special appraisal is considered to be denied.**
*A property owner may **appeal** the **denial** to the appraisal review board at a formal hearing by filing a written protest within 30 days of the denial notice.
*Agricultural valuation will be applied to the **land only and appurtenance such as fencing, ponds, roads, etc.** Land beneath farm buildings and other agricultural improvements do qualify. However, the agricultural appraisal cannot be applied to the improvement itself, farm equipment, etc.
*If the agricultural appraisal is granted, you will not need to refile each year. However, if property is sold/purchased, it will be necessary for the new owner to make a new application and qualify for the agricultural appraisal. Additionally, the Chief Appraiser may require any person allowed this special valuation to make a new application to confirm that the land is currently eligible.

Please note the following: It is the property Owner's responsibility to notify the Chief Appraiser in writing if they:

1. Stop using the property for Ag; or
2. Change the category of use or change the level of use; or
3. Change the nature of the use; or
4. Enter – leave – or change the government program; or
5. Begin using the land for something other than agriculture.

If you fail to notify the Chief Appraiser prior to April 30th, you will be required to pay a penalty.

ROLLBACK

The law imposes a rollback tax on 1-d-1 land when it is taken out of agricultural use. A property owner can trigger the rollback by ending agricultural operations or diverting the property to a non-agricultural use such as a commercial use or platting into a subdivision, etc.
The rollback tax equals the difference between the taxes the owner actually paid in the five years preceding the change in the use and the taxes the owner would have paid on the property's market value, plus interest at an annual rate of seven percent. The tax is imposed on the date the cessation or change of use occurs. Additional rollback information may be obtained from the Starr County Appraisal District.

The chart below will serve as a guideline to the typical number of acres required to produce sufficient forage to sustain a minimum of I Animal Unit on a year-round basis:

TYPE OF PASTURE	TYPICAL STARR COUNTY STOCKING RATES PER ANIMAL UNIT
IMPOROVED PASTURE	MINUMUM ACRES: 10 Acres
NATIVE AND BRUSH PASTURE	MINIMUM ACRES: 10 Acres
DRY CROPLAND	MINIMUM ACRES: 10 Acres
IRRIGATED	MINIMUM ACRES 10 Acres

APPROVED BY THE AGRICULTURAL ADVISORY COMMITTEE ON THIS 10th DAY OF April of 2019.

Alonzo Alvarez – Chairman

Francisco Chapa – Secretary

Arnaldo Zarate

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

Kind of Animal	Body Weight Pounds	Daily Ave Intake %ofBW	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.

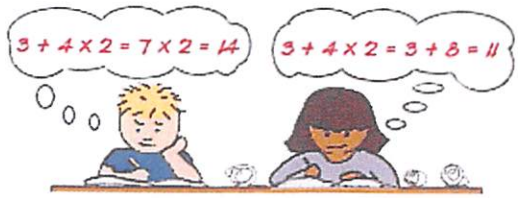
Young of the year (calves, lambs, kids, fawns) are considered as part of the mother until weaning. After weaning, they are considered a separate animal and should be added.

- 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 beadjusted. Chart developed by Ste.ve Nelle and Stan Reinke, NRCS with input from literature and other specialists from TCE and TPWD.

APPENDIX B

STARR COUNTY, TEXAS
GENERAL SOIL MAP
SOIL ASSOCIATIONS
1
2
3
4
5
6
7
8
BROOKS
JIM HOGG
ZAPATA
HIDALGO
RIO GRANDE



Calculating the Tax Savings

Between Having the Special Valuation (Ag Use or Wildlife Mgmt.) And Paying based on the Market Value

INFORMATION NEEDED:	**EXAMPLE:**
Number of Acres for that specific property	50 Acres
Market Value per Acre	$6,000 per Acre
Agricultural Use Value per Acre Current	$ 73 per Acre (for Dry Crop)
Tax Rates	$ 1.22 (Check for current rate)

Tax Estimate based on Market Value	50
# of Acres	X 6,000 = 366,000
Times the Market Value per Acre Times	X 1.22= 446,520
the Current Tax Rates Divided by 100	/ 100 = 4,465.20
Equals the Tax Estimate	$4,465.20 in Taxes

Tax Estimate based on Agricultural Valuation Exemption	
# of Acres	50
Times the Agricultural Use Value per Acre Times the	x 73 = 3,650
Current Tax Rates	x 1.22 = 4,453
Divided by 100	/ 100 = 44.60
Equals the Tax Estimate	$ 44.60 in Taxes

Difference is: $4,465.20 - $44.60 or
$4,420.60 Tax Savings

A Simple estimate of the savings can be calculated by taking the number of acres times the per thousand-dollar market value on the land times 20. Example: 30 acres valued at $6,000 per acre would be: 30 X 6 X 20= $3,600.

Frequently Asked Questions

Q: I'm growing timber on my property, where are those qualifications listed?

A: The timber use qualifications are intended for areas where there is good quality marketable timber (East Texas). The trees in Cooke County are of a quality that is not conducive of timber operations. Additionally, the rainfall in Cooke County is not desirable for a timber operation.

Q: The application says "open space" and that is what my land is "just open spaces". Where are the qualifications for that?

A: If the land is not used - it does not qualify. Open space is not a land use. This term is used for describing ranch land characteristics.

Q: The application wants me to list the prior seven years of agricultural use. I just purchased the property and have no idea what the land was used for in the past. Do I just leave that part blank?

A: By law, in order to qualify for the agricultural valuation, you must have a history. It is your obligation to obtain that information if you want to qualify.

Q: Can we get the history of agricultural use from the Appraisal District?

A: No. The Appraisal District will only have a record on the land when the original application was submitted. The District will only know if the agricultural valuation was granted, they will not know the specific use or even if it would have qualified for that year. The property may have been receiving the agricultural valuation in error, if the land was not being used.

Q: What if the land was in agricultural use, but the prior owner did not apply for or receive the agricultural valuation?

A: Again, the Appraisal District looks at the actual land use not the valuation. If the land was being used in a qualifying manner then it would count toward the history of agricultural use.

Q: The appraiser came by and my fences were down and my cattle had been sold. The Appraisal District asked me to resign my agricultural application. I was letting the land lay out, but I can't find any information on that.

A: The land can lay out (not be used) for two years and still qualify for the history. However, if the land is not being used, it does not qualify and will not receive the tax savings for the years it is laying out. *Remember it is the taxpayer's obligation to inform the Appraisal District of any changes of use on the land. The exception to this is when the land is in a government program.*

Q: I purchased my property in February and immediately came down and filed my agricultural valuation application. It was granted. Then the next year, I received a letter asking me to resign the application again. I thought that once it was filed, I did not have to file it again.

A: Since you purchased the property in February, you were not the legal owner on January 1st of that tax year. It is the following year that you are required to apply. If the previous owner was receiving the agricultural use valuation, you would have received their benefit. If they had not applied for agricultural use, you could apply for them that first year - but you will be asked to apply the next year under your name.

Q: I know I turned in my application for agricultural use but it is not listed on my tax bill. How do I prove I turned in my application?

A: We would recommend keeping a copy of your application. The Appraisal District will be happy to provide a copy with a dated stamp showing we received your application.

Q: Do you have any other suggestions on filling out my application?

A: Yes, please do the following: Read the application

- Answer all the questions to the best of your ability.
- **Do not leave anything blank.**
- Applications not completely filled out will be sent back unapproved.
- Turn in your application in a timely manner (by April 30th).
- If there is anything specific the appraiser would need to know, please state it on your application or include an attachment that describes it in detail.

Q: How often do I have to fill out these agricultural use forms?

A: You must fill out a new agricultural use application when any of the following occurs:

- Anytime you change the use of the land
- Anytime you sell off part of the land
- Anytime you buy additional land
- Anytime you change the deed
- Anytime you change the name to a trust
- Anytime you change the un-divided interests' percentages
- Anytime the chief appraiser requests a re-sign (some CAD's request it every year, every 2 years, ... every 3 years, ... every 5 years, etc.)

Note: The appraiser will be physically inspecting your property to see if it is in agricultural use. If your land does not qualify for agricultural use you will receive a notice or a letter. Then you will have an opportunity to discuss the denial with the appraiser and if no agreement is reached you can file a protest.





Common Mistakes!!

The most **common mistakes** people make when ***wanting*** to obtain an agricultural special use valuation are:

The property should be in "active use" at the time the application is turned in to the Appraisal District

Do not expect the special use valuation to be approved when the property is not in current - active utilization.

Asking the Appraisal District, the minimum requirement to obtain ag valuation

- The property owner chooses the land and should have some idea of the type of prudent farmer or rancher they were hoping to become prior to the purchase.

Waiting until the application is due before utilizing the land

- The property owner can make it difficult for themselves (time wise) if they wait until the last minute to put the land into an actual use.

Working on other aspects of the property before utilizing the land

Every aspect of the land does not need to be perfected before utilizing the land. Examples: painting the fence, making the pond/tank bigger, brush-hogging, etc. (These items can be accomplished later while the land is being utilized - thus meeting the active use qualification.)

Only utilizing part of the property

FOR EXAMPLE: When the land size is 50 acres and the land use is hay/crop - if the hay meadow is only 20 acres of the property and there is no other use, only 20 acres of the 50 acres would qualify for the special valuation. Be sure to look at the whole property utilization.

Incomplete application & lack of information

This is one application form where it is **necessary** to *fully explain* the aspects of your agricultural operation in order to be approved for the special valuation.

Confusing "current use" with "I intend to"

For more information, forms and guidelines please visit:
www.starrcad.org
Starr County Appraisal District Website
www.comptroller.texas.gov
Texas Comptroller's Website