



An Overview of Qualifying Land
for Special Agricultural Use
Valuation under 1-d-1
and Information on the Rollback Process

Introduction

Until the 1960's, Texas farm and ranch land was taxed on its market value-the price a buyer would pay for it in an ordinary market transaction. As Texas became more urbanized, farm and ranch land in many cases increased dramatically in value. Even if a farmer or rancher never intended to develop their land, the value increased because it could be developed.

Concerned that the property taxes would become so high that farmers and ranchers would be forced to abandon the agriculture use, voters in 1966 approved the first form of what is known today as agriculture special use valuation. A constitutional amendment added §1-d to Article VIII of the Texas Constitution. This provides that certain kinds of farm and ranch land to be appraised at a productivity value instead of the market value. The productivity value is a value based solely on the capacity of the land to produce agriculture products. This section is commonly referred to as "1-d" and is very restrictive. It applies only to land owned by families or individuals, where agriculture operation must be the owner's primary occupation and primary source of income.

In 1978, voters again amended the Texas Constitution, adding another, more liberal agriculture special use valuation law, commonly referred to as "1-d-1". This section expanded the eligibility of potential qualifying parcels due to the fact that corporations as well as individuals could qualify under this amendment. Further, the income and occupation requirements do not apply. As well, this section also applied to timber land. The new constitutional amendment was effective in 1979.

Currently, the vast majority of land in Texas is qualified under the requirements of "1-d-1". Therefore, this publication will focus on the processes and requirements of qualifying land for agriculture special use valuation under this amendment. If requirement information is desired for the original agriculture special use valuation, please contact the Guadalupe Appraisal District.

This publication includes an overview of qualifying land for agriculture special use valuation under the "1-d-1" provisions of the Texas Property Tax Code as well as information on the related rollback process when a change of use occurs on a parcel of land that previously qualified for agriculture special use valuation. In addition, an appendix is included which describes the minimum degree of intensity standards established in Guadalupe County for qualifying land for the agriculture special use valuation. This publication is produced with the intent to provide general information as related to the agriculture special use valuation laws and the rollback process in Texas.

The District would like to thank members of the Agriculture Advisory Board for their contributions to this publication.

Qualification of Land for Agricultural Special Use Valuation under 1-d-1

The Texas Constitution permits agriculture special use valuation appraisal only if the land meets specific requirements defining farm and ranch use. Land cannot qualify simply because it is rural in nature or has some connection with agriculture. Neither will land qualify because it is open land that has no other possible use. In addition, casual uses such as home vegetable gardens, hobby farming or keeping of non qualifying animals do not constitute a qualifying agriculture use.

Section 23.51 of the Texas Property Tax Code outlines the standards for determining whether land qualifies for agriculture special use valuation. The definitions for qualified open-space land as well as agricultural use are restated from §23.51 of the Texas Property Tax Code for convenience.

“Qualified open-space land” means land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use or to production of timber or forest products for five of the preceding seven years or land that is used principally as an ecological laboratory by a public or private college or university. Qualified open-space land includes appurtenances to the land. For the purposes of this subdivision, appurtenances to the land means private roads, dams, reservoirs, water wells, canals, ditches, terraces, and other reshaping of the soil, fences, and riparian water rights. Notwithstanding the other provisions of this subdivision, land that is currently devoted principally to wildlife management as defined by Subdivision (7) (B) or (C) to the degree of intensity generally accepted in the area qualifies for appraisal as qualified open-space land under this subchapter regardless of the manner in which the land was used in any preceding year.”

“Agricultural use” includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, or planting seed or for the production of fibers; floriculture, viticulture, and horticulture; raising or keeping livestock; raising or keeping exotic animals for the production of human food or of fiber, leather, pelts, or other tangible products having a commercial value; planting cover crops or leaving land idle for the purpose of participating in a governmental program, provided the land is not used for residential purposes or a purpose inconsistent with agriculture use; and planting cover crops or leaving land idle in conjunction with normal crop or livestock rotation procedure. The term also includes the use of land to produce or harvest logs and posts for the use in constructing or repairing fences, pens, barns, or other agricultural improvements on adjacent qualified open-space land having the same owner and devoted to a different agricultural use. The term also includes the use of land for wildlife management or water stewardship. The term also includes the use of land to raise or keep bees for pollination or for the production of human food or other tangible products having a commercial value, provided that the land used is not less than 5 or more than 20 acres.”

In order to qualify, the land owner must submit an application and provide information concerning how the property meets the criteria set out in §23.51 of the Texas Property Tax Code.

The following sections will briefly explain each criterion for qualification.

REQUIREMENT #1 -LAND MUST BE CURRENTLY DEVOTED PRINCIPALLY TO A QUALIFYING AGRICULTURAL USE

§25.51 (2) of the Texas Property Tax Code defines “agricultural use” to include but is not limited to the following activities:

- Producing crops for human food, animal feed, or planting see or for the production of fibers.

- Livestock production. Domesticated animals raised in an agricultural setting, that derives its primary nourishment from vegetation, supplemented as necessary with commercial feed, for the purpose of breeding or to produce commodities such as food, fiber and labor. Livestock includes meat or dairy cattle, horses, goats, swine, poultry, and sheep.
- §23.51 (6) of the Texas Property Tax Code defines an “ “Exotic animal” as a species of game not indigenous to this state, including axis deer, nilga antelope, red sheep, other cloven-hoofed ruminant mammals, or exotic fowl as defined by Section 142.001, Agriculture Code.”
- Commercial Viticulture production. Viticulture is the cultivation and production of grapes.
- Commercial Horticulture production. Horticulture is the cultivation of fruits, vegetables, flowers, herbs, or other plants.

Under this criterion, the land must be currently devoted to a qualifying agricultural use. The land must qualify on January 1st of the year. In the event that the agricultural use is not evident on January 1st, the district may grant agricultural special use valuation if the land owner can evidence the intent to put the land into agricultural use and the agricultural use will be the primary use on the land for the majority of the calendar year.

Some agriculture related activities that do not qualify for “1-d-1” agricultural special use valuation in Guadalupe County:

- **Harvesting native plants or wildlife-** Harvesting shrubs that grow wild on the land such as mountain laurel, yaupon, or mesquite. Neither will harvesting or hunting native wild animals such as deer or turkey. Alternate programs are available for land owners seeking to qualify their land under a Wildlife Management Plan.
- **Pleasure horses-** Pleasure horses that are not actively involved in a breeding operation, but rather are kept for only the pleasure as the primary use will not qualify the land.
- **Processing plant or animal products-** Activities that take place after the plant or animal has been raised and harvested does not qualify land for agricultural special use valuation. Activities such as pasteurizing and bottling milk; fermenting grapes and bottling wine; or slaughtering, dressing and packing meat will not qualify land for agricultural special use valuation.

Further, a non-producer may not qualify land for agricultural special use valuation. By definition, any activities a non-producer carries out on agriculture products constitute processing. For example, the operator of a grain storage complex who purchases grain for storage and re-sale may not receive agricultural special use valuation for the land the grain bins occupy.

REQUIREMENT #2-PRIMARY USE

Land must be devoted primarily to a qualifying agricultural use. If the land is used for more than one purpose, the most important or primary use must be a qualifying agricultural use. For example, a hobby vegetable garden is not the principal use of residential land.

Other uses do not prevent land from qualifying if the primary use is agriculture. For example, land used primarily to graze cattle could also be leased for hunting. Leasing land for deer hunting is compatible with a primary use of land for grazing cattle.

Exotic game-The primary use test is particularly important for exotic game since only production for food or other commercially valuable products qualifies. The owner must raise the game to produce human food or tangible products that have commercial value, such as leather or hides.

Many game ranches also offer recreational hunting as a way of earning income and managing a herd of breeding stock. Because hunting is recreation, an exotic game ranch devoted exclusively to hunting as the primary use could not qualify for agricultural special use valuation.

Land used primarily for horse boarding stables, training, showing, racing, recreational riding, or any other use that is not strictly incidental to breeding, producing, or raising horses does not qualify.

REQUIREMENT #3-DEGREE OF INTENSITY TEST

Land must be devoted primarily to a qualifying agricultural use to the degree of intensity that is typical in the area. The degree of intensity test measures whether the land is being farmed or ranched to the extent typical for agricultural operations. The previous section described whether a particular use was primarily a qualifying agricultural use. To receive the agricultural special use valuation, however, the land must also be used for an agricultural purpose to the degree of intensity typical in the area. This test is intended to exclude “hobby” farms or ranches, on which a token agricultural use occurs.

The Texas Property Tax Code does not specify the degree of intensity that qualifies a particular type of land. Rather, the law intends each appraisal district in the State of Texas to develop individualized local intensity standards according to local agricultural practices. Due to the variety of soil types, climate conditions, and crops in a state as large as Texas, no single statutory intensity standard could cover all possible uses. In cooperation with the Agriculture Advisory Board, the Guadalupe Appraisal District has developed a set of intensity standards applicable for Guadalupe County, which are used in determining qualifications. The Degree of Intensity Standards established is included within the Appendix for reference.

REQUIREMENT #4-TIME PERIOD TEST

The five out of seven years’ time requirement is self-explanatory. To satisfy this requirement, the land must have been used principally for agriculture in any five of the past seven years. In addition, as long as agriculture use was the principle use in any five of the preceding seven years, the land meets the history requirement even if that use did not meet the degree of intensity requirement in all or some of those years. In order for a year to be counted as a year of history, agricultural activity must have occurred upon the land for the majority of the year. Just having some type of agricultural activity occur a month or two within one year will not qualify that year as a year of history to meet the time period test.

Summary of Requirements

- 1.) The land must be currently devoted to a qualifying agricultural use.
- 2.) The primary use of the land must be agriculture.
- 3.) The agricultural use must meet the degree of intensity for that particular agricultural use.
- 4.) The land must have been used primarily for agriculture for any five of the past seven years.

LAND LOCATED WITHIN THE BOUNDARIES OF A CITY OF TOWN

Land located within the boundaries of a city often will not qualify. §23.56 of the Texas Property Tax Code states:

(a) Land is not eligible for appraisal as provided by this subchapter if:

(1) the land is located inside the corporate limits of an incorporated city or town, unless:

(A.)the city or town is not providing the land with governmental and proprietary services substantially equivalent in standard and scope to those services it provides in other parts of the city or town with similar topography, land utilization, and population density;

(B.)the land has been devoted principally to agricultural use continuously for the preceding five years; or

(C.) the land:

(i) has been devoted principally to agricultural use or to the production of timber or forest products continuously for the preceding five years; and

(ii) is used for wildlife management or water stewardship.

(2) the land is owned by an individual who is a nonresident alien or by a foreign government if that individual or government is required by federal law or by rule adopted pursuant to federal law to register his ownership or acquisition of that property; or

(3) the land is owned by a corporation, partnership, trust, or other legal entity if the entity is required by federal law or by rule adopted pursuant to federal law to register its ownership or acquisition of that land and a nonresident alien or a foreign government or any combination of nonresident aliens and foreign governments own a majority interest in the entity.

(b) Land is not eligible for appraisal as provided by this subchapter on the basis of use for water stewardship if:

(1) the land was appraised as qualified open-space land under this subchapter at the time the water-stewardship use began and the land is developed to a degree that precludes the land from eligibility for appraisal under this subchapter on a basis other than use for water-stewardship; or

(2) the land was appraised as qualified timber land under Subchapter I at the time the water-stewardship use began and the land is developed to a degree that precludes the land from eligibility for appraisal under that subchapter.

AGRICULTURAL SPECIAL USE VALUATION APPLIES TO THE LAND ONLY AND NOT TO OTHER PROPERTY THAT MAY BE CONNECTED TO OR ON THE LAND

Agricultural special use appraisal applies only to the land. It does not apply to improvements on land, minerals, or agricultural products. For example:

Improvements-Buildings and structures such as barns, sheds, grain bins, silos, and other farm outbuildings-must be appraised separately at market value. Land beneath farm buildings and other agricultural improvements may qualify for the agricultural special use valuation.

Minerals-Oil, gas, or any hard mineral must be appraised separately at market value.

Products of the agricultural operation-Corn, wheat, grain sorghum, oats, hay, cattle, in the hands of the producer are generally exempt from taxation. Farm and ranch equipment designed and used primarily for agriculture operations are considered implements of husbandry and as such are exempt from taxation.

Summary of the 1-d-1 application process:

- The land owner must file a completed application in order to begin the process of District review.
- An application must be filed in the appraisal district where the owner’s property is located.
- Where the applicant owns several parcels of property within one appraisal district, a single application may be used that references all parcels to be considered.
- The deadline for filing a special agricultural use application is April 30th, without any penalty.
- Late application can be made until the Appraisal Review Board approves the appraisal records, which normally occurs mid July. Late applications received and approved are subject to a penalty as outlined in §23.541 of the Texas Property Tax Code. Please contact the Guadalupe Appraisal District at 830.303.3313 to verify the date, as this date changes annually.
- Failure to file an application before the records are approved for the year makes the land ineligible for special agricultural use valuation in that tax year.
- After the land is initially approved for special agricultural use valuation, an updated application will be required periodically at the discretion of the District.
- Reapplication may also be required when there is not an agriculture use occurring on the property beyond an acceptable timeframe, when a property changes ownership or when a property changes acreage size. As well, a change of agricultural use operation will require an updated application from the property owner.
- If the land is taken from an agricultural use, the land is ineligible for the special agricultural use appraisal.
- If the property erroneously receives the special agricultural use valuation, it is subject to a back assessment.

When the District receives a special agricultural use application, one of three actions are required:

- The application is approved;
- A request for additional information is submitted by the District to the property owner, or the
- Application is denied, and a denial letter is mailed to the applicant with reasons for the denial. The applicant has a 30 day timeframe after the denial letter is mailed in which to protest the determination made by the District.

Rollback Procedure on 1-d-1 Land

The Texas Property Tax Code requires a “rollback” tax on 1-d-1 lands when the land owner ceases using the land for agriculture purposes or changes the use of the land from an agricultural use to a non-agricultural use. Under 1-d-1, the rollback tax is a penalty for taking the land out of agricultural production. Just as the special agricultural use valuation can be construed as an incentive to preserve farm and ranch land, the rollback tax can be viewed as a disincentive to changing the use of the agricultural land. The key to understanding the reason for a rollback tax is in terminology. From a historical standpoint, special agricultural use valuation or agricultural appraisal is viewed as an “exemption”, however is not truly an exemption. An exemption is considered forever forgiven. Agricultural appraisal is a “special valuation” and thus when property changes from an agricultural use to a non agricultural use, a process to recapture the difference between the market value and the special agricultural use valuation begins, which is referred to as a rollback tax. This process recaptures the taxes the land owner would have paid had their land been taxed at market value for each year covered by the rollback. Another way to interpret a rollback is that the savings that occur for the three prior

years due to the land being taxed at its agricultural value are only deferred taxes. They continue to remain deferred so long as a change of use does not occur which would trigger a rollback and the collection of those deferred taxes.

Technically, the tax is a new, additional tax imposed by the law on the date the cessation or change of use occurs. The rollback tax has its own delinquency date, and it does not exist until the event that triggers the rollback occurs.

The property owner can trigger the rollback by ending agricultural operations or diverting the property to a non-agricultural use. Selling the property does not trigger the 1-d-1 rollback process. If the property owner diverts only part of a property to non-agricultural use, the rollback tax only applies to the portion of the property diverted to a non-agricultural use.

What qualifies as a change of use?

A change of use is a physical change. It can be as subtle as ending agriculture operations or as obvious as constructing a home or business upon the land. However, not all changes of use trigger a rollback. For example, a property owner may build his own homestead upon land that qualified for the special agricultural use valuation and not trigger a rollback upon the land devoted to that home site area. So long as the remaining acreage can continue to qualify for the special agricultural use valuation for five years after construction. Conversely, if the same property owner builds a second home upon the land, which will not be his homestead then a rollback would be triggered upon the land occupied by the second home.

Special situations such as freezes, droughts, or severe fires can create an agricultural necessity that extends the normal time the land remains out of agricultural production. In such cases, the land can remain eligible for special agricultural use valuation until the owner clearly evidences intent to give up agricultural use permanently.

Who is responsible for paying the rollback tax?

The owner of the property when the change of use occurs is responsible for paying the rollback. At times, this is a new owner who did not own the property for the prior five years, thus, never benefiting from the special agricultural use valuation. However, the deferred taxes follow and attach to the land, and do not follow the prior owner. One way to interpret this situation is to say that the new owner had a choice to either change the use of the property or continue some type of agricultural operation upon the land.

What is token agriculture use?

Token agriculture use is agriculture activity that is not intensive enough to qualify for the special agricultural use valuation, however is at a level that can prevent a rollback. For example, a home is constructed upon 5 acres that was recently purchased and is not the property owner's homestead. The home and yard actually occupy .50 acres. A change of use has occurred upon the .50 acres and a rollback can not be prevented on the .50 acres with the home. However, the property owner may prevent a rollback on the remaining 4.5 acres by devoting it to some type of token agricultural use. This token agricultural use can range from grazing livestock or producing hay. The key is to have some type of agricultural activity occurring so it may not be determined that the agricultural activity has ceased.

APPENDIX

According to the Texas Property Tax Code, in order for land to qualify for the Special Agricultural Use Valuation, the land must be used for an agricultural use to the degree of intensity typical in the area. The following pages define the minimum degree of intensity levels for the common agricultural uses found in Guadalupe County. In order for land to qualify for the Special Agricultural Use Valuation, the level of production can not fall below the minimum stated within the following standards, assuming non drought declared conditions.

In addition to the minimum standards that are defined, typical management and production practices have been outlined for the various agriculture uses found in Guadalupe County. When under evaluation, if a property meets the degree of intensity test, not only will the level of production be evaluated to determine if the minimum standards are met, but how the agriculture use is managed will be evaluated. The management guidelines provide should be used by the land owners strictly as a guide to managing their land to satisfy the management aspect.

Please contact the Guadalupe Appraisal District at 830.303.3313 should you have additional questions with regard to the Special Agricultural Use Valuation or the Rollback process. Additional information on these topics is available online at the Texas State Comptroller of Public Accounts at the following location: <http://www.cpa.state.tx.us/taxinfo/proptax/agtimbr.html>.

Guadalupe Appraisal District Minimum Intensity Standards

MINIMUM STANDARDS – LIVESTOCK

To qualify for Special Agricultural Use Valuation, the owner of agricultural land must have a sufficient number of acres to support 3 animal units (A.U.) for a minimum of 6 months in a typical year. This minimum standard means that the land area must produce enough food to sustain 3 cows with calves at their side, during the normal growing season without requiring supplemental feeding.

ANIMAL UNIT EQUIVALENTS

- | | |
|---------------------------------|-----------|
| • Horse – Mature** | 1.25 A.U. |
| • 5 Ewes (with or without lamb) | 1.00 A.U. |
| • Bull – Mature** | 1.25 A.U. |
| • 6 Billy Goats | 1.00 A.U. |
| • Steer – 1 Yr Old | 0.70 A.U. |
| • 6 Nannies with Kids | 1.00 A.U. |
| • Cow or Cow w/ Calf | 1.00 A.U. |
| • 10 Kids (Weaned & Yearling) | 1.00 A.U. |
| • Calf (1Yr. Past Weaning) | 0.60 A.U. |
| • 8 Lambs (1 Yr. Past Weaning) | 1.00 A.U. |

** Animal units can count toward minimum standards if used as part of a breeding operation.

DEGREE OF INTENSITY STANDARDS

<u>OPERATION TYPE</u>	<u>MINIMUM NUMBERS</u>	<u>NUMBER OFFSPRING/YR</u>
Cow/Calf	3 Cows	2 Calves
Stocker Calves	5 Stocker Calves	
Breeding Horses	3 Brood Mares	2 Foals
Goats	18 Nannies	18 Kids
Sheep	15 Ewes	15 Lambs
Hay	2 Tons/Acre/Year	
Bees	6 hives/ 5 Acres 1 hive for each additional 2.5 Acres	

LIVESTOCK OPERATIONS

In order for a livestock operation to satisfy the primary use requirement, 75% of the animal units present on the land must be considered qualifying livestock. For example, horses kept for recreational are not considered qualifying livestock. If recreational horses and cattle are kept on the same land, the number of animal units that cattle represents must be at least 75%.

Stocking rates are expected to correspond to the carrying capacity of the land. However, they may not fall below the above stated minimums.

Livestock that are not managed by typical animal husbandry practices will not be considered qualifying livestock. For example, livestock use for roping practice or within rodeo events. The only livestock operations that are eligible for the special agricultural use valuation are those that produce or raise livestock primarily for meat or milk production. Miniature or pygmy animal operations will be evaluated closely to determine the primary use of those animals. Land devoted to miniature horse operations is not eligible for the special agricultural appraisal. Land devoted to keep or produce animals for recreational purposes is not eligible for the special agricultural use valuation.

MANAGEMENT PRACTICES: NATIVE/IMPROVED PASTURE

Adequate fencing – suitable to contain livestock; securable gate.

Fertilized and weeds controlled (mechanical or chemical)

Economic return generated – sale of livestock or hay produced.

Land may be left idle for the following reasons: a normal crop or livestock rotation; as required by participation in a government program; or to serve some other agriculture necessity such as fence repair, water placement or repair, soil shaping, etc. In the event that the land is idle for the above stated purpose, assuming non declared drought conditions, it must be evident that these improvements are in progress and being accomplished within a reasonable period of time. During idle periods the land must be maintained in a workmanlike manner.

BEE OPERATIONS

Beekeeping is considered 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. (§ 23.51(2) Texas Property Tax Code). The Texas Property Tax Code sets a minimum of 5 acres and a maximum of 20 acres that may be eligible to qualify for bee operations. The degree of intensity set is a minimum of six colonies on 5 acres. The minimum degree of intensity was established using § 131.001 Texas Agriculture Code's definition of apiary, which is a place where six or more colonies of bees or nuclei of bees are kept. A colony is the hive and its equipment and appurtenances including bees, comb, honey, pollen, and brood. Further, the degree of intensity is one additional hive for every 2.5 acres up to 20 acres. This would give a range of 6-12 hives minimum requirement, depending on the number of acres. In order to be considered, a property owner must show proof of agricultural use/ beekeeping for five of the proceeding seven years.

ADDITIONAL GUIDELINES

Consideration will be given to parcels that do not qualify as a stand alone tract, that are operated with an adjoining parcel if all of the following requirements are met:

- a. The agricultural use and operator of both parcels are the same.
- b. When adding the total acreage of the two parcels together, the total acreage devoted to agricultural use must be sufficient acreage to support 5 animal units in that area.
- c. Properties that qualify under this exception may be asked to reapply annually.
- d. In addition, all other requirements for qualification must also be met.

Consideration will be given to smaller parcels that are being used for intensive type agriculture operations such as plant nurseries or vegetable truck farms. Productivity values will be evaluated for these properties.

The Guadalupe Appraisal District understands that other exceptions may arise and will evaluate those exceptions on an individual basis.

PRIMARY USE

The primary use of a tract must be agricultural. The district will evaluate each circumstance individually based on the facts and merits present. Unique tracts may qualify if it meets all of the exceptions listed within Exception #1 of the additional guideline section above.

TOP SOIL REMOVAL

Land in which top soil is being actively removed for the purpose of selling the soil will not qualify for the special agricultural use valuation. Only the portion of the property in which soil is being removed will not qualify. The portion not having soil removed may still qualify for special agricultural use valuation, as long as the qualifications are being met. A rollback will not be triggered as long as the soil removal is a temporary situation of less than 1 year and the land is put back into a qualifying agricultural use after soil removal is complete.

DEFINITIONS

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

Agricultural Use – includes but is not limited to the following activities:

- Cultivating the soil
- Producing crops for human food, animal feed, or planting seed for the production of fibers
- Raising or keeping livestock
- Raising or keeping exotic animals for the production of human food or other tangible Products having commercial value
- Planting cover crops in conjunction with normal crop or livestock rotation
- Floriculture, viticulture and horticulture
- Planting cover crops for the purpose of participating in government programs
- Raising or keeping bees for pollination or production of human food
- Use of land for wildlife management

Apiary – (Also known as a bee yard) is the place where beehives of honey bees are kept. (Oxford Dictionary)

Category – The value classification of land considering the agricultural use to which the land is principally devoted. (Texas Property Tax Code Sec. 23.51)

Crop - Cultivated plant that is grown as food, especially a grain, fruit or vegetable; an amount of produce harvested at one time. (Webster/Oxford)

Cultivate – To prepare and use (land) for crops. (Oxford Dictionary)

Equipment – The necessary items for a particular purpose. (Oxford Dictionary)

Exotic animal – A species of game not indigenous to Texas (Texas Tax Code 23.51)

Honey Bee – A bee of a type that collects nectar and pollen, produces wax and honey, and lives in large communities; a bee hive. (Oxford Dictionary)

Husbandry – The care, cultivation and breeding of crops and animals. (Oxford Dictionary)

Implements of Husbandry – Machinery and equipment items that are used in the production of farm or ranch products; regardless of their primary design. (Texas Tax Code Sec. 11.161)

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

Livestock – Are domesticated animals that derive its nourishment from vegetation, supplemented as necessary with commercial feed. Livestock includes meat or dairy cattle, horses, goats, swine, poultry and sheep.

Wild animals are not considered livestock. Miniature horses, miniature donkeys and miniature cows are not considered qualifying agricultural livestock.

Native Pasture – Land covered with grasses native to Guadalupe County suitable for grazing animals.

Open-space – Land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use. (Texas Tax Code Sec. 23.51)

Pasture – Land covered with grasses and other low plants suitable for grazing animals, especially cattle or sheep.

Primary – Of chief importance (Oxford Dictionary)

Principle – A fundamental quality or attribute determining the nature of something (Oxford dictionary)

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

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

Vineyard – A plantation of grapes, typically producing grapes used for food.

Orchard – A piece of land planted with fruit or nut bearing trees.

Waste Land – Land not suitable for agricultural production.

Wildlife Management – To propagate a sustaining breeding, migrating or wintering population of indigenous wild animals for human use, including food, medicine, or recreation, in at least three of the following ways: (1) habitat control; (2) erosion control; (3) predator control; (4) providing supplemental supplies of water; (5) providing supplemental supplies of food; (6) providing shelter; (7) making census counts to determine population. (Texas Tax Code Sec. 23.5 / (7) (A)

LAND TYPES

Each district is charged with creating a schedule of land types and values for their county. This is done by gathering leases from land owners. Land types are determined by the condition of the land, the type of soil and the type of vegetation coverage on the land. Guadalupe Appraisal District has several different agricultural land types. The following is a list of the various agricultural land types found within the county:

GENERAL DESCRIPTION OF AG-LAND TYPES

Tillable Dry Crop Land (D3 - Good, Average and Poor) Land that is generally planted in a row or broadcast crops with the purpose of being sold commercially. The soil is deep with little to no rocks. Land 04012023

has little to no invasive brush (mesquite, huisache, cactus, etc.) Fields have very little to no trees. Slope of property is level to gently sloping. Common practices include cultivating soil as well as weed and brush control.

Improved Pasture (D1 - Good, Average and Poor) Fields are typically cleared but may include groups of trees. Majority is open pasture with few rocks. Land is primarily consisting of improved grass (Bermuda, Klein, Rye, Coastal) with some native grasses mixed in. There should be very little invasive brush (huisache, mesquite, cactus, etc.) on property. Typical practices include fertilization of grass and brush control. Generally.

Native Pasture (D5 - Good, Average and Poor) Land primarily consisting of native grasses (Bluestem, Sideoats, Grama, Indian Grass) with some improved grasses mixed in. Topography can be thickly wooded to very clear depending on level of management.

Pecan Orchard (D7 – Good, Average and Poor) The planting of nut or fruit bearing trees consisting of improved or native varieties that are managed to produce a crop. Common practices include weed control, fertilizing, spraying “as recommended by the Texas Agricultural Extension publication, Fruit and Nut Spray Schedule” (publication #B-5041) and harvesting.

Bees/Honey Production(D1B, D3B and D5B Native, Improved and Tillable) Bees placed on land for the production and pollination of human food or other tangible products having a commercial value. A minimum bee yard of 5 acres and a maximum bee yard of 20 acres may be eligible to qualify for a bee operation.

Wasteland - (D4M) 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.

These land types are than broken down even further into three quality types, except orchard and bees that are broken down into native and improved:

Good, Average and Poor

Good Quality – Land that has been substantially cleared of all or most trees and all invasive brush, with the exception of the fence line or cultivated land with soil types ranging but not limited to, HoA to WdC3 and may include other soil types found in Guadalupe County in predominance.

Average Quality – 50% or greater of trees and invasive brush has been removed from the land or cultivated land with soil types ranging from HoA to WdC3 and may include other soil types found in Guadalupe County in predominance.

Poor Quality – Less than 50% of trees and invasive brush has been removed from the land or cultivated land with soil types ranging from HoA to WdC3 and may include other soil types found in Guadalupe County in predominance.

SOIL TYPES

52.8% of Guadalupe County is made up of the following 7 major soil types, based on information located at <http://websoilsurvey> from the (NRCS):

BrA – Branyon Clay 0-1% slope 0-1% slope	9.8% of GCO
DmC – Demona-Loamy Fine Sand 1-5% slope	7.0 % of GCO
HoA – Houston Blackclay 1-3% slope	8.8% of GCO
PaD – Patilo-Arenosa 1-8% slope	11.6% of GCO
WdC3 – Windthorst-Fine Sandy Loam 1-5% slope eroded	4.4% of GCO
CsC3 – Crockett-Loam 3-8% slope severely eroded	7.1% of GCO
CFB – Crockett Find Sandy Loam 1-3% slope	<u>4.1% of GCO</u>
Total	52.8% of GCO

Generally speaking, the soil types that reference major sand content will be located in the southern part of Guadalupe County and conversely, soil types that have reference clay content will be located in the northern part of Guadalupe County. Other soil types combined represent collectively the remaining 47.2%.

Please refer to <http://websoilsurvey> for specific soil types as they relate to specific properties.

Also reference to the entire Guadalupe County soil survey can be found at <http://www.nrcs.usda.gov>.