



Guidelines for the Appraisal of Open-Space Land

**Agricultural Land
Wildlife Management
Beekeeping
Ecological Laboratory**

January 2022

Travis Central Appraisal District

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INTRODUCTION – Open-Space Land Special Appraisal

Promulgated by Travis Central Appraisal District (TCAD), the attached guidelines and definitions of open-space land are specific to Travis County, applicable to mass appraisal, and are to be applied uniformly throughout Travis County. These guidelines are intended to comply with the open-space special appraisal provisions of the Texas Constitution, the Texas Property Tax Code, and the Texas Comptroller's rules.

Article VIII, Section 1-d-1 of the Texas Constitution provides for land to be assessed for property tax purposes as qualified open-space land, based on its capacity to produce agricultural products, rather than on its market value. **Productivity value** is determined by capitalizing the average net income the land would have yielded under prudent management from production of agricultural products during the five years preceding the current year. Productivity value tends to be lower than market value, resulting in a tax savings to the property owner.

Special appraisal of land as open-space may be based on land use for agriculture, wildlife management, beekeeping, or ecological laboratory. Agriculture, consisting of qualified farming and ranching activities, is the most common use to qualify for open-space valuation in Travis County. Sections 23.41 through 23.80 of the Texas Property Tax Code detail the core requirements for qualification and appraisal of open-space land.

Contrary to popular belief, assessment based on open-space valuation due to agricultural or wildlife management use is not an exemption from property tax. The special valuation may significantly reduce the tax burden during the term in which the land's use qualifies for the special valuation, however, a change in its use invokes a tax penalty, or rollback, which recaptures the tax savings from the previous three (3) to five (5) years, as determined by the change of use date. Section 23.55, Change of Use of Land, of the Texas Property Tax Code gives the taxpayer more information about the rollback process and impact to the taxpayer.

The Constitution allows special agriculture appraisal only if the land and its owner meet specific requirements defining farm, ranch, wildlife management, beekeeping and ecological laboratory use. Land doesn't qualify just because it is open, raw or land untouched by development. In addition, token use of land such as home vegetable gardens and recreational use also do not qualify as agricultural use.



I. GUIDELINES – Agricultural Land

Travis Central Appraisal District's implementation policy and guidelines are in accordance with the Texas Comptroller's qualification guidelines for agricultural use. In order to qualify for open-space land valuation based on agricultural use in Travis County, the following requirements must be met:

i. Application

A property owner claiming his or her land is eligible for agricultural appraisal must complete and file a valid application with the chief appraiser of the county where the land is located. To be valid, the application for agricultural valuation must be on the form provided by the appraisal district, prescribed by the Comptroller's office (Texas Comptroller of Public Accounts, Property Tax Assistance Division / Form 50-129), contain the information necessary for the appraisal district to determine the validity of the claim, and must be signed by the property owner, or the property owner's representative.

The deadline for filing applications is before May 1, meaning the application form must be postmarked or filed not later than midnight April 30. If this date falls on a weekend or holiday, the following workday is the deadline. The postmark is considered the delivery date. For good cause, the Chief Appraiser may extend the application deadline for up to 60 days if the request for extension of the deadline is received in writing before the deadline. (Texas Property Tax Code §23.54 (d))

After receiving the application, the chief appraiser will review the application and make a determination as to whether all qualifications have been met. You may be asked to provide additional information to support your application or scheduled for a field check and a land appraiser may visit your property. The owner of the land must show the chief appraiser that the land meets the use and intensity requirements and must provide the chief appraiser all the information necessary to determine whether the land qualifies.

If the application is approved, you will be notified in writing by regular first-class mail. If the application is denied, you will be notified in writing by certified mail of the reason(s). You will then have the ability to file a protest of the determination or appeal the denial to the Travis Appraisal Review Board (TARB).

Applications received *after* the deadline will be accepted until the appraisal review board approves the appraisal record. If approved, these applications will be subject to a penalty of 10 percent of the difference between the tax based on productivity value and the tax based on market value (Texas Property Tax Code §23.541). Applications filed after the appraisal records have been approved, will not be considered, and the land is ineligible for an agricultural appraisal in that year (Texas Property Tax Code §23.54 (e)).

Once an application for open-space valuation is filed and approved, a landowner is not required to file again unless: the land classification changes, the size of the tract is changed, and / or the ownership has changed from the prior year. However, the chief appraiser may request another application periodically to confirm current qualification of land previously granted the special valuation if the information on file does not reflect observations from a field



check, the length of time after the initial approval is greater than three (3) years or a change in use of the land has been reported. A new application **must** be filed, however, when the ownership changes, or it's eligibility under this subchapter ends (Texas Property Tax Code §23.54 (e)).

If the chief appraiser requests an application from an existing agricultural property, it is imperative the landowner timely submit the application provided by TCAD. In addition, supporting documentation that confirms the correct land classification(s) for the property should be included. This will reduce the possibility of changing the amount of land allowed the special valuation or removal of the special valuation entirely from the property.

ii. **Current and Principal Use**

To qualify for open-space valuation based on agricultural use, the **principal use** of the land must be agricultural. The land must be currently devoted principally to agricultural use to the degree of intensity generally accepted in Travis County.

Small acreage that is not used as part of a larger operation with a home built upon the tract is primarily residential in nature, with agricultural use secondary. To qualify for 1-d-1 appraised land **MUST** have agricultural use as its **PRIMARY** use in order to qualify. Agricultural use and activities include, but are not limited to:

Cultivating the soil, producing crops for human food, animal feed, or planting seed 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 fiber, leather, pelts, or other tangible products having a commercial value; and planting cover crops or leaving land idle for the purpose of participating in any governmental program or normal crop or livestock rotation procedure; wildlife management; or raising and keeping 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.

- a. Small tracts of land that have been developed and/or marketed for residential use and are of inadequate size to support an economically feasible agricultural activity would not normally qualify for special valuation. The principal use of this type of property would be residential. Vegetable gardens and meat production for home-use do not qualify.
- b. High-intensity operation such as poultry or swine might qualify a small tract of land, where otherwise it would not qualify.
- c. Small tracts that are used in conjunction with a larger operation would be viewed in terms of the overall operation, with the exception of beekeeping, as there must be a minimum of 5 acres in primary use for beekeeping. The land may be owned, or leased, by the operator.
- d. In some instances, the principal use could be two different activities: part agriculture and part non-agriculture. When part of a parcel is used for non-agricultural purposes, the parcel will be split into separate land records. Land receiving special valuation will always appear on a separate land record.
- e. Home sites do not qualify for open-space valuation due to primary use. Home sites have their own land record on the appraisal roll and are appraised at market value.



TCAD standardizes a minimum of one acre for a home site on agricultural parcels and may determine a larger home site area due to the number of residential and/or accessory improvements on site, or the use of the land in the immediate vicinity of the residential improvements.

- f. Land located within city limits is not eligible, unless one of the following requirements is also met: a) the municipality does not provide the land with general services comparable to those in other parts of the city having similar features and population; b) the property has been devoted principally to agricultural use continuously for the preceding five years; or c) the land has been devoted principally to agricultural use or timber production continuously for the preceding five years *and* is used for wildlife management. (Texas Property Tax Code, §23.56)

According to the statute, "land must be devoted principally to an agricultural use. If the land is used for more than one purpose, the most important or primary use must be agriculture use. For example, if the principal use of the land is for horseback riding for pleasure (recreational use) and not for farm or ranch purposes (agricultural use), it will not qualify for special appraisal. Other uses do not necessarily disqualify land for special appraisal 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. The appraiser must determine which use is primary. If one of these other uses replaces agriculture as the primary use of land, then the land is no longer principally devoted to agricultural use and does not qualify for agricultural appraisal."

- Manual for the Appraisal of Agricultural Land, 2018

iii. Degree of Intensity

Land must be utilized to the degree of intensity generally accepted in Travis County. Degree of intensity is measured by local farming and ranching practices of a prudent manager. This includes, if grazing, adequate fencing, stock water supplies, marketing practices in place, appropriate land management to account for long-time foraging, and there must be enough animal units (AU) to constitute a typical agricultural operation. If dry or row cropping, there should be scheduled rotations, fertilizations, herbicides/pesticides, maintained lands and harvest. This test is intended to exclude land on which token agricultural use occurs in an effort to obtain tax relief. Please refer to the Degree of Intensity Standards following this section.

Once a property is receiving the special valuation it must meet the intensity of use test every year. The degree of intensity test measures what the property owner/operator is putting into the agricultural operation (time, labor, equipment, management, and capital), and compares it with levels of inputs for the same type of operations in the area. In addition, a property owner/operator must be able to verify purchases and sales of livestock and/or farm products by bill of sale, sales receipts or other documentation.

Land receiving agricultural valuation must be specifically identified and products produced clearly stated. The land shall be described legally and physically. Physical description of the land identifies the land in categories or classifications of land such as dry crop land and native pasture; as well as stating the number of acres in production. Productive capacity of the land must be described to allow measurements of agricultural production intensity.



Information from Travis County Extension office, Production Credit Association, Federal Land Bank, Natural Resources Conservation Service (NRCS), Farm Services Agency (FSA) and observations by the TCAD staff are utilized to arrive at yields for Travis County.

Intensity of agricultural production is the central issue, or standard, of agricultural use qualification. A livestock operation to the degree of intensity generally accepted in this area, such as grazing cattle or livestock, is four (4) animal units year-round. Year round means twelve (12) months, and an animal unit equals: one (1) cow, one (1) bull, two (2)-500 lb calves, six (6) sheep, seven (7) goats, or one (1) breeding horse. (See Appendix E for the Animal Unit Equivalent Chart)

STANDARDS FOR DETERMINATION OF INTENSITY OF AGRICULTURAL USE

CROP PRODUCTION -

DRY CROP LAND – Crop rotation: cotton/corn, milo or wheat standard practices: Shred previous crop, till, plant, fertilize, apply herbicide, insect control, maintained in a workman-like manner, harvest		
Type of Crop	Yield	Minimum Quantity to Qualify
Grain Sorghum	3,400 lbs/ac	45,000 lbs
Corn	61 bu/ac	1,000 bu
Wheat	27 bu/ac	400 bu
Cotton	290 lbs/ac	4,500 lbs
Oats	40 bu/ac	600 bu

* Yield information is a 5-year average based on information received from the Texas Agricultural Statistics Service for Travis County.



ANIMAL UNITS - A minimum of four (4) animal units (AU) run at any given time, on pastureland, to qualify for 1-d-1 agricultural appraisal. An animal unit is based on the standard concept of being one 1000-pound beef cow consuming an average of 2.6% of her body weight daily throughout her yearly production cycle (see Appendix E). Example: minimum animal counts per one type of livestock would be: 4 cows, 8 - 500 lbs calves, 24 sheep, 28 goats, 4 brood-mares/stallions or breeding horses. A combination of the different livestock will qualify as long as the sum is equal to 4 animal units.

IMPROVED GRASS – Standard Practices: Fertilize, weed and brush control, maintain fences, stock water, systematic marketing of animals, and property management of land for long-run forage.			POST OAK PASTURE (Far Northwest Travis County) – Standard practices: Maintain fences, stock water, systematic marketing of animals, property management of land for long-run forage.		
Type of Pasture	Acres per AU	Acreage needed for minimal AU	Type of Pasture	Acres per AU	Acreage needed for minimal AU
Improved	3 - 5	12 - 20	Post Oak	5 - 40+	20 - 160+

OPEN NATIVE PASTURE – Standard Practices: Weed and brush control, fences maintained, stock water, systematic marketing of animals, property management of land for long-run forage.			MESQUITE OR MIXED BRUSH PASTURE – Standard practices: Fences maintained, stock water, systematic marketing of animals, and property management of land for long-run forage.		
Type of Pasture	Acres per AU	Acreage needed for minimal AU	Type of Pasture	Acres per AU	Acreage needed for minimal AU
Better native east of I-35	3 - 15	12 - 60	Poor native east of I-35	3 - 20	12 - 80
Better native west of I-35	5 - 20	20 - 80	Poor native west of I-35	5 - 40	20 - 160

Some isolated cases in western Travis County require in excess of 40 acres per animal unit. Water, or lack of, can be a significant factor on land’s capability to carry livestock.



HAY - Standard practices: Tillage, fertilizing, cutting, baling, hauling, feeding or marketing. In normal years, 2-3 cuttings can be achieved. Hay production should be approximately 3,000 lbs per acre. The hay must be a marketable commodity. The cutting and baling of unmanaged vegetation is not considered hay production.

Type	Annual Bales/Acres	Number of Cuttings per Year	Min.to Qualify	Equivalent Weight
Improved	80 square 4 round	2 - 3	800 square 48 round	30,000 lbs
Hay Grazer	80 square 4 round	2 - 3	800 square 48 round	30,000 lbs
Johnson Grass	75 square 4 round	2	750 square 48 round	30,000 lbs

Johnson grass hay fields are either disked or chiseled lightly early in the spring to enhance growth and assist in weed control and should be fertilized.

ORCHARDS – Standard practices: 14 - 100 trees per acre, weed control, water available for establishment, insect control, fertilizer, prune trees, manage for and harvest. The orchard must be a wholesale operation.

Type of Tree	Trees per acre	Trees needed for minimal orchard		
		Irrigated (5 ac)	Dry-land (10 ac)	Native (10 ac)
Native Pecan	14	70	140	140
Improved Pecan	35	175	350	350
Peach	100	500	1,000	1,000

VINEYARDS - Standard practices: weed control, irrigation, fertilizer, trellis design manage and harvest. The vineyard must be a wholesale operation, or the grapes used for the making of wine.

Type of Crop	Vines per acre	Minimum to Qualify Irrigated 5 acres	Minimum to Qualify Irrigated 10 acres
Grapes: Table	600 - 700	3,000 – 3,500	6,000 – 7,000
Grapes: Wine	600 - 700	3,000 – 3,500	6,000 – 7,000



iv. Time Period Test (History)

The land must have been devoted principally to agricultural use for five of the seven years preceding the application for special appraisal. The five-out-of-seven-years use requirement is self-explanatory. A property owner is required to demonstrate a history of primary agricultural use; presumably the property owner's business records will help establish this history. The land qualifies as long as it was devoted principally to agriculture use in five of the seven years preceding the application for special appraisal. The degree of intensity test does not apply to these preceding years, only the tax year of application and every year thereafter.

v. Participation in Government Programs

Participating in a Farm Service Agency program does not automatically qualify a property for agricultural valuation. The farm must be in compliance with the program, and the property owner will be required to provide certification documents from the program agency.

If the property is currently enrolled in a Natural Resources Conservation Services Plan, the owner must be actively participating with the property's conservation plan, to be considered for agricultural valuation. A property having a conservation plan on file, with no participation of the owner, does not qualify the land for special valuation.



II. GUIDELINES – Wildlife Management

i. Application

Two forms are required for submittal to Travis Central Appraisal District when applying for special valuation in wildlife management use. The Texas Comptroller's form 50-129 and the Texas Parks and Wildlife's form PWD 885, Wildlife Management Plan, are the initial forms to submit to the appraisal district. In addition to these two required forms, include any related supporting documentation such as maps, photos, planning grids and check points or goals for each tax year.

ii. Wildlife Management Use Requirements

The first requirement for wildlife management use qualification is purely technical and is not related to the land's actual use to manage wildlife. The law restricts the land that may qualify for wildlife management use. To qualify for agricultural appraisal under wildlife management use, land must be qualified, and appraised, for agricultural appraisal under Tax Code Chapter 23, Subchapter D, at the time the owner changes use to wildlife management use.

Additional wildlife management use requirements are:

1. The land must be used to propagate a sustaining breeding, migrating or wintering population of indigenous wild animals. An indigenous animal is a native animal that originated in or naturally migrates through an area and is living naturally in that area.
2. The indigenous wildlife population must be produced for human use. Human use may include food, medicine or recreation.
3. An owner must perform at least three of seven listed wildlife management activities on the land. These activities must meet the intensity requirements as set by Texas Parks and Wildlife in their Comprehensive Wildlife Management Planning Guidelines for each ecological region.
4. The property must meet the Wildlife Use Requirement set forth in §9.2005 of the Handbook of Texas Property Tax Rules:
 - a. If the number of acres in the tract of land is equal to or greater than the number of acres in the tract of land on January 1 of the preceding tax year, the tract of land is not subject to the wildlife use requirement.
 - b. If the number of acres in the tract of land is fewer than the number of acres in the tract of land on January 1 of the preceding tax year, the wildlife use requirement the tract must meet to qualify for agricultural appraisal based on Wildlife management use shall be (within the jurisdiction of TCAD):
 - i. 20.0 acre minimum for individually managed properties; or
 - ii. 12.0 acre minimum for properties located in a wildlife management property association
5. Wildlife management use annual reports:
 - a. After approval for wildlife management, the submittal of an annual report indicating the accomplishments and/or barriers to completing the goals is required following the close of the previous tax year.
 - b. The Wildlife Management Annual Report (form PWD-888) should be completed in its entirety and timely submitted with appropriate additional



documentation. The documentation provided in the annual report must be sufficient to identify that the intensity requirement has been fulfilled for each activity identified. Failure to submit an annual report, or one that adequately documents qualifying activities, will result in the removal of the wildlife designation on the property.

- c. Examples of documentation are as follows, but not limited to:
 - i. Detailed activity log, or record, of the wildlife management practices - what was done, when was it done, and location
 - ii. Photos – before and after photos of the management practice, identified with date and activity performed
 - iii. Map – identifying location of wildlife equipment and management practices
 - iv. Purchase, installation and / or maintenance of wildlife equipment
 - v. Census counts, bird surveys, etc (game camera photos do not provide documentation of a qualifying wildlife activity)

iii. Agricultural Use Requirements

An owner's wildlife management use must meet all the requirements to qualify for agriculture use, defined in Tax Code Section 23.51(1):

1. Primary use – The law requires agriculture to be the primary use of the land. An owner may use land for purposes that are secondary to the primary use of wildlife management, if the secondary use is compatible with the primary use.
2. Degree of Intensity – Wildlife management land requires management practices that encourage long-term maintenance of the wildlife population. Property owners must engage in at least three of seven management activities to the degree of intensity typical for the area. The Texas Parks and Wildlife Department has developed regional wildlife management plans detailing specific management practices appropriate for each ecological area.
3. History – Land must have qualified for 1-d-1 agriculture use and been appraised as 1-d-1 agricultural use in the year before the owner changes its use to wildlife management.

iv. Texas Parks and Wildlife – Forms and Guidelines

TCAD refers all landowners who wish to qualify their land for wildlife management valuation to the Texas Parks and Wildlife Department (TPWD). Texas Parks and Wildlife has information in regard to the guidelines for qualification, the rules and standards, a map reflecting the wildlife appraisal regions by county, and wildlife management planning guidelines and forms.

Properties within the boundaries of Travis County typically exhibit the characteristics of one of the following ecological regions: Edwards Plateau and Cross Timbers & Prairies, or Post Oak Savannah and Blackland Prairie. The Texas Parks and Wildlife Department has comprehensive wildlife management planning guidelines for each of these ecological regions available on their website.



III. Guidelines – 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. (Texas Property Tax Code, Title 1, Chapter 23, Subchapter D, Section 23.51(2))

i. Acreage Requirement

The State of Texas has set a minimum of five (5) acres, and a maximum of twenty (20) acres to qualify beekeeping as an agricultural use. A property owner must have a minimum of five (5) acres devoted principally to beekeeping.

ii. Application and Time Period Test (History)

The application, use and history requirements for beekeeping are all the same as for agricultural land use.

In addition to the completed and signed application, please include the following documentation:

1. Purchase receipts on bees and beekeeping equipment
2. Copies of service agreements or leases pertaining to the management of the bee colonies
3. Documentation of management practices (when were the colonies checked, observations, harvest data, etc...)
4. Registration through the Texas Apiary Inspection Service

Pursuant to Chapter 131 of the Texas Agricultural Code, apiaries are subject to regulatory oversight by the Texas Apiary Inspection Service (TAIS) who reports to the Director of the Texas Agricultural Experiment Station. Therefore, TCAD requires a copy of the registration of the apiary through the TAIS.

iii. Principle (Primary) Use

As stated previously in the Current and Principle use section of this manual, home sites do not qualify for open-space valuation. If the tract includes a residential use, a minimum of one (1) acre is considered to have a primary use as residential. Therefore, a minimum of six (6), or more, acres is necessary to meet the acreage requirement as set by the Texas Property Tax Code.

In addition, beekeeping is a stand-alone agricultural enterprise, and the five (5) acre minimum is restricted to same-ownership parcels. In other words, there is no combining of neighboring properties, under different ownership, to meet the minimum acreage requirement.



iv. Degree of Intensity

The property is required to have a minimum of six (6) active colonies on five (5) acres. In addition to the minimum of six active colonies, for each additional two (2) acres, one additional active colony is required:

Acres	Colonies		Acres	Colonies
5.0	6		13.0	10
7.0	7		15.0	11
9.0	8		17.0	12
11.0	9		19.0	13

The degree of intensity requirements also includes standard beekeeping practices such as, but not limited to:

1. Appropriate equipment including but not limited to the components of the hive, protective gear, smoker and hive tool, and the equipment you need for handling the honey crop.
2. Abide by all beekeeping rules and regulations set forth by the State of Texas, and
3. Perform best management practices which should include, but is not limited to:
 - a. Establish new beehives in the spring, to allow time to build a strong hive.
 - b. Checking hives periodically, at least once a month, and keep good records to improve practice general management of the colonies, nutrition and pest management.
 - c. Control tall vegetation around colonies and keep apiaries clean
 - d. Ensure honeybee hives have sufficient resources throughout the year
 - i. Unless there are natural water sources adjacent to the apiary, establish a perpetual water source nearby
 - ii. Supplemental food when natural resources are limited
 - e. Pest and disease management
 - f. Records of the management practices should be included with all applications, and re-applications, for beekeeping.
4. The active bee colonies must be located on the property year-round; exceptions are made for 1st year applicants as the colonies are typically installed in the late winter / early spring of the year.



IV. GUIDELINES – Ecological Laboratory

i. Application

An application must be timely filed after January 1 and before May 1 of the current tax year. This application must be adequately completed and include a written agreement with a public or private university using the property as an ecological laboratory.

Per the Texas Property Tax Code Sec 23.51 (1) Effective January 1, 2021 “Qualified open-space land” ... or land that is used principally as an ecological laboratory by a public or private college or university and that has been used principally in that manner by a college or university for five of the preceding seven years.

In addition to the completed and signed application, please include the following documentation:

1. An Ecological Laboratory Plan that covers at least one year and up to five years
2. After the first year, an annual report that would indicate results or progress from the prior year's activities
3. Information or bios about the participating faculty and students
4. Pictures of the projects and any machinery or special items pertaining to the research
5. A signed agreement with the university with the terms between the parties
6. Contact information for the faculty personnel in charge and responsible for the research

If the application is filed after May 1 and is approved, you may receive the special valuation with an additional tax penalty equal to 10% of the difference of the tax imposed on the property with the special valuation and the amount that would have been imposed on the property if it had been at market value.

If your application is approved, you do not need to file another application unless the chief appraiser notifies you that a new application is required. An annual report of the activities conducted on the property will be requested before May 1 of the following tax year for each year the property receives the ecological laboratory special valuation.



V. Notification of Agricultural Land Use Changes

You must notify the Chief Appraiser in writing if you: stop using your property for agriculture; change the category of your use; change the level of use; change the nature of your use; or if you begin using your land for something other than agriculture. You must deliver this notice no later than April 30 following the change in use and eligibility.

Section 23.54(h) of the Texas Property Tax Code imposes a duty on property owners receiving the special valuation to give notice of any change in writing prior to May 1 of the current tax year. A penalty is imposed on the property for failure to notify the appraisal district as required equal to 10 percent of the difference between the taxes imposed on the property in each year it is erroneously allowed appraisal under Tax Code Chapter 23, (d) and the taxes that would otherwise have been imposed.

VI. Rollback

The law imposes a rollback tax on 1-d-1 land when the owner stops using it for agriculture. The rollback tax is a sanction for taking the land out of agricultural production. This sanction is commonly called a rollback because it recaptures the taxes that would have been paid had the property been taxed at market value for each year covered by the rollback.

i. Qualifications for a Change of Use

A rollback is triggered by a physical change in use. The property owner can trigger the rollback by ending agricultural operations or diverting the property to a non-agricultural use. Reduced intensity of use would not trigger a rollback; however, stopping all agricultural activity will result in a rollback.

ii. Assessment of Fees

A rollback tax is the difference between the market value tax (amount of tax that would have been paid without the 1-d-1 designation) and the agricultural value tax (amount of tax paid with the 1-d-1 designation) for the five preceding years from which the change of use occurred. In addition, a 7% penalty is added to each year that the original tax would have been due to the Travis County Tax Assessor's office. However, there have been recent changes to the rollback tax calculation:

1.HB 1743 amends the Texas Property Tax Code for properties with a change of use date of September 1, 2019, and after, to the number of years for a rollback tax bill to three preceding years, and the interest rate imposed on this rollback tax bill is 5% added to each year.

2.HB 3833 amends the Texas Property Tax Code for properties with a change of use date of June 15, 2021, and after, to the number of years for a rollback tax bill to three preceding years with no interest penalty.

iii. Rollback Tax Due Date

The rollback tax is an additional tax to your property tax bill for your property. The rollback tax



is due when the rollback tax bill is mailed. The rollback tax becomes delinquent if not paid before the first February 1 date that is at least 20 days after the tax bill is mailed.

iv. TCAD's Role

Routine spot checks of all land currently receiving the special valuation for 1-d-1 (which includes wildlife management, beekeeping and/or ecological laboratory) will be performed by TCAD staff. Non-compliance is documented and action will be taken to remove non-qualifying land from the 1-d-1 designation and receiving the special valuation. A rollback will be initiated if the requirement for rollback is met after the Chief Appraiser sends the owner written notice of the determination to remove 1-d-1 from the property.

v. Property Owner's Responsibility

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

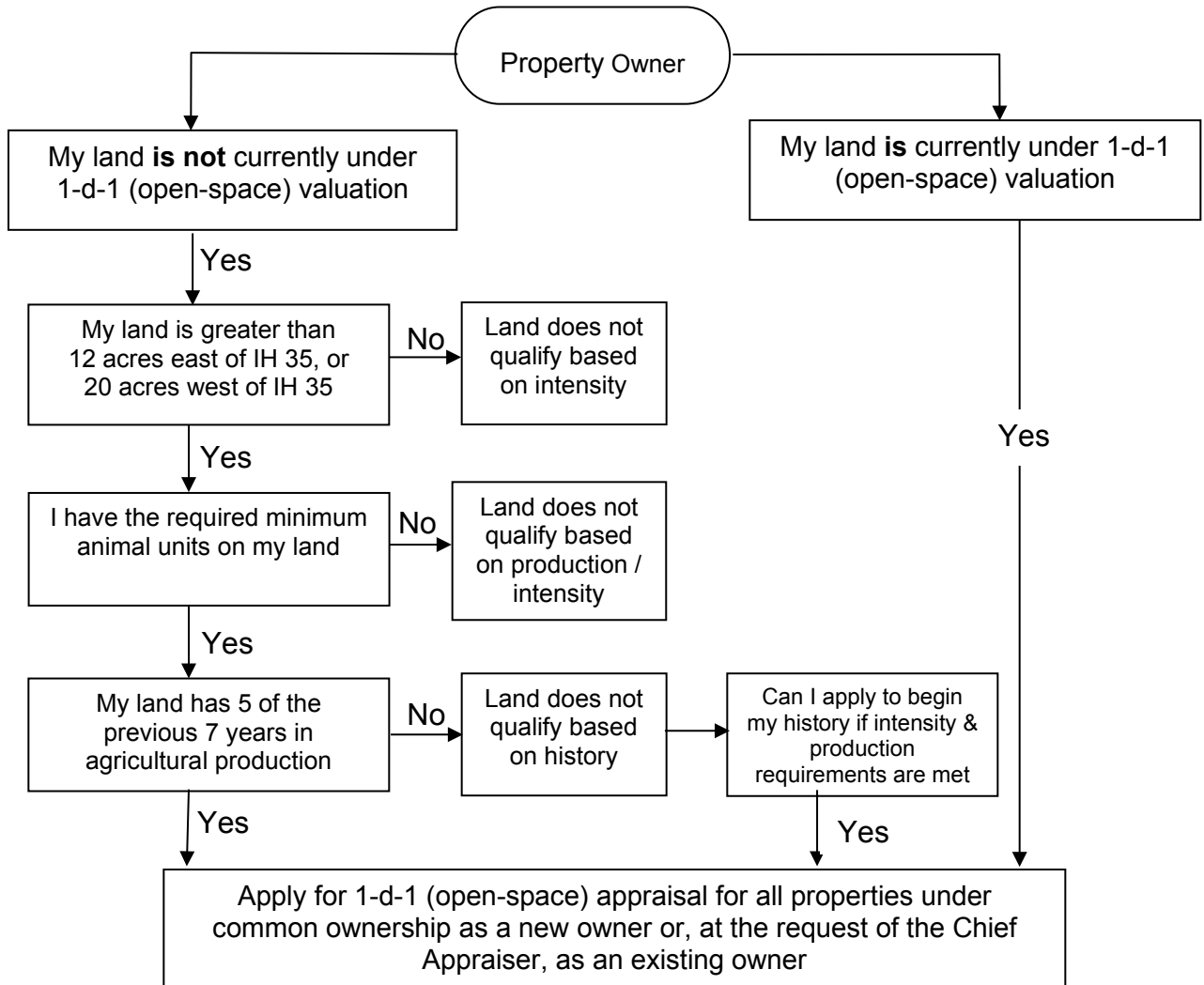
vi. Penalties

If your land receives agricultural appraisal and you fail to notify the Chief Appraiser of a change in agriculture 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. Section 23.54(h) states that if a property owner does not notify TCAD of a change in use on an agricultural property before May 1, then a 10% penalty on the roll back amount will be applied.



Appendix A

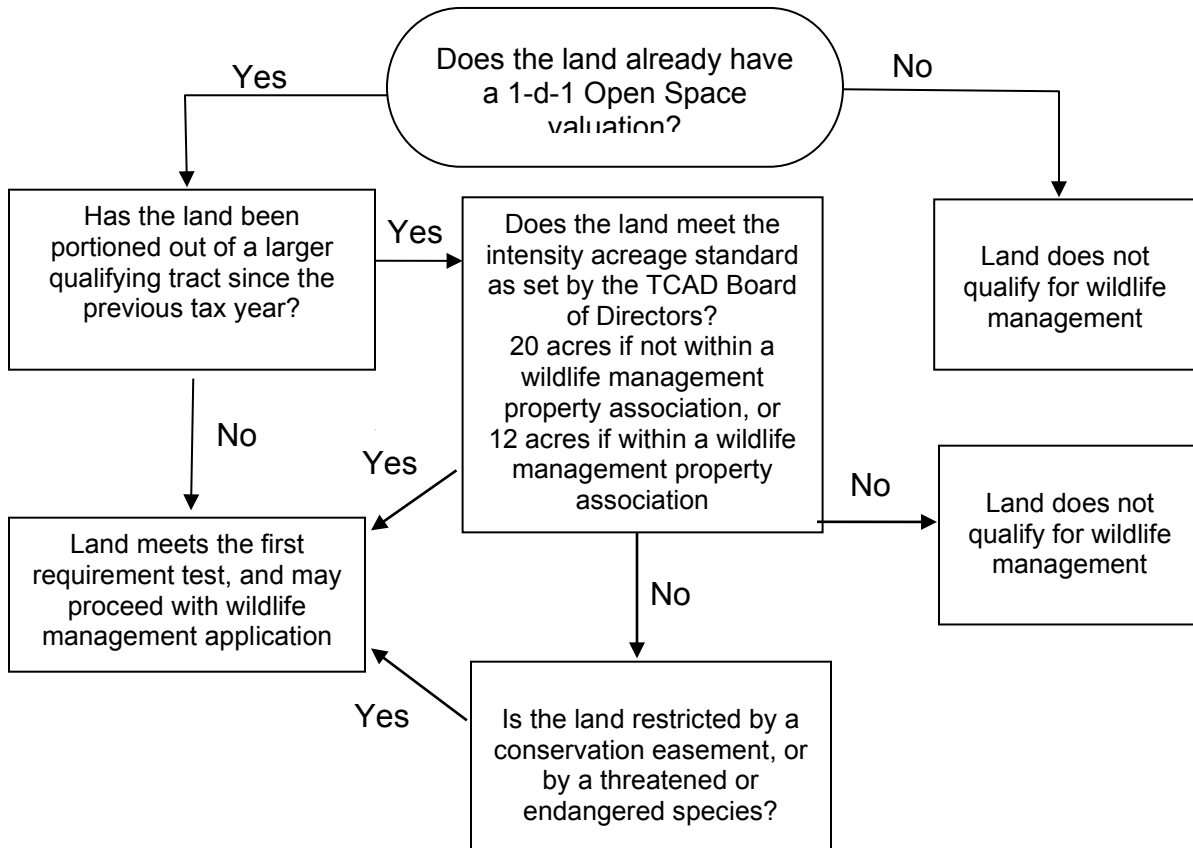
Flowchart - Application for Open-Space Land Appraisal





Appendix B

Flowchart – Wildlife Management Land Requirement Test





Appendix C

Definitions of Key Words and Phrases

Prudent – capable of making important management decisions; shrewd in the management of practical affairs. Specifically – the law states that the land must be utilized as would an ordinary and prudent manager in the area of the taxing unit.

Principal Use - If the land is used for more than one purpose, the most important or primary use must be agricultural. For example, pleasure gardening isn't the principal use of residential land.

Cultivate – to prepare and use land for crops.

Animal unit (AU) – One AU normally equates to 1000 pounds of animal: 1 cow, 2 - 500 lb calves, 6 sheep, 7 goats, or 1 breeding horse for breeding purposes.

Agricultural use to the degree of intensity generally accepted in the area — farming or ranching to the extent that the prudent manager in the area of the taxing unit 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 this definition can be gained by identifying the key elements of the definition and explaining each as follows:

1. Principally means the more important use in comparison with other uses to which the land is used.
2. 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 prudent manager. This is not strictly tied to numbers but is tied to production (i.e., **a few cows or horses that are never bred and do not produce offspring would not be considered to meet the intensity test because of a lack of production and would not qualify the land**).
3. Prudent farm or ranch managers are ordinary farmers in terms of acres operated as well as management ability. Given that all other factors remain constant, the number of acres determines the capital structure. Prudent or ranch managers located in Travis County are assumed to have similar equipment of similar value and utility.
4. Substantial tract is a tract of land large enough to be utilized agriculturally by itself in a prudent manner.
5. Area is interpreted to be that land inside the jurisdictional boundaries of the Travis Central Appraisal District. The county is divided into three sub areas, based on general soil types and production potential, for valuation purposes.

Dry Crop (DC) - land that is cultivated, and seeds are planted.

Hay (DC) - land used to grow forage that is typically baled for later use by livestock.

Improved Pasture (IP) - land planted or sprigged with grasses that are not native to Travis County and are used for hay production or to graze livestock. These grasses are typically fertilized and sprayed for weeds on an annual basis.



Native Pasture (NP) - land that has grasses native to Travis County and is divided into two separate groups:

1. Better (NP1) - land is fairly level with adequate topsoil and is open to lightly brushy. Brush control, fertilizer, and herbicide etc. might have been done.
2. Poorer (NP2) - Land is rough with moderate to steep slopes, canyons, draws, moderate to heavy brush and little topsoil.

Wildlife Management (1-d-1w) - To qualify for agricultural appraisal under the wildlife management use, land must be qualified for and appraised as agricultural land under 1-d-1 in the year prior to conversion. The land must be actively used to generate a sustaining, breeding, migrating or wintering population of indigenous wild animals. The primary use requirement is particularly important for land used for wildlife management. Land devoted to wildlife management can be used as a residence for the owner, but the land will not qualify if residential use, and not wildlife management, is the land's primary use. For more information on wildlife management see the current *Guidelines for Qualification of Agricultural Land in Wildlife Management Use* available from the Property Tax Division of the Comptroller of Public Accounts.

Roll Back - The term used to identify the recapture of taxes when land previously valued agriculturally changes use to a non-agricultural use.

Waste Land - Land that the typical operator would/could not use. The amount of wasteland is normally restricted to less than 20% of the total tract of land that is devoted to agricultural use. The land may 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 off by roads, creeks and rivers. This land must be an integral part of one or more of the other ag land classifications.



Appendix D

Land Classification

The first character of a land classification is the sub area, delineated by school district:

Sub Area 1	Sub Area 2	Sub Area 3
Pflugerville ISD Manor ISD Coupland ISD Elgin ISD Hutto ISD	Austin ISD Round Rock ISD Del Valle ISD Hays CISD	Lake Travis ISD Lago Vista ISD Johnson City ISD Marble Falls ISD Eanes ISD Leander ISD Dripping Springs ISD

The second and third characters are land use codes:

Code	Type
DC	Dry Crop Land
NP	Native Pasture
IP	Improved Pasture
WL	Waste Land

Code	Type
WP	Wildlife Pasture
WDC	Wildlife Dry Crop
WIP	Wildlife Improved Pasture

The fourth character expresses the quality of the pasture and is only used in classifying Native Pasture (NP):

Code	Quality
1	Better Quality
2	Poorer Quality

Examples of land classification are:

Code	Parcel description
2NP1	Tract of land found in sub area 2 that has native pasture of better quality.
1DC	Tract of land found in sub area 1 with dry crops



Appendix E

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

Kind of Animal	Body Weight Pounds	Daily Ave Intake % of BW	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 be adjusted.

Chart developed by Steve Nelle and Stan Reinke, NRCS with input from literature and other specialists from TCE and TPWD.



Appendix F

Resources for Additional Information

Travis Central Appraisal District:
www.traviscad.org/forms

Comptroller's Office: www.comptroller.texas.gov

Texas Property Tax Code: www.comptroller.texas.gov/taxes/property-tax/docs/96-297-17.pdf

Manual for the Appraisal of Agricultural Land:
www.comptroller.texas.gov/taxes/property-tax/docs/96-300.pdf

Guidelines for the Qualification of Agricultural Land in Wildlife Management Use:
www.comptroller.texas.gov/taxes/property-tax/docs/96-354.pdf

Texas Parks and Wildlife Department:
[www.tpwd.texas.govhttps://tpwd.texas.gov/landwater/land/private/agricultural_land/](https://tpwd.texas.gov/landwater/land/private/agricultural_land/)

Texas Apiary Inspection Service (Apiary Permits): <https://txbeeinspection.tamu.edu>