

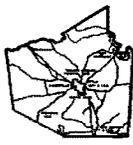
WALKER COUNTY APPRAISAL DISTRICT GENERAL QUALIFICATION GUIDELINES FOR AGRICULTURAL PRODUCTIVITY VALUATION

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 agricultural. Casual uses such as home vegetable gardens, recreational horses, 4-H / "Ag" Project animals or incidental cutting and baling of hay do not typically meet the minimum criteria for agricultural use valuation as prescribed in the Texas Property Tax Code.

The following guidelines have been developed by Walker County Appraisal District based on what is typical to this area.

1. The land must be currently devoted principally to agricultural use and the principal use of the land for five (5) of the last seven (7) years must have been agricultural. It is the **land owner's responsibility** to provide evidence of the use if the Appraisal District has no record of prior use.
2. **Agricultural use of a property must be recognizable** with the property maintained in a manner that would indicate **prudent management**.
3. **The land must be utilized to the degree of intensity that is generally accepted in Walker 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. **Generally 10 acres or more for grazing, 5 acres or more for hay production.**
5. The land must be producing an agricultural product intended for sale including but not limited to: livestock, crops for human or animal consumption, seed or fiber crops, etc.
6. Land owner may be asked to provide documentation of management practices, expenses and sales, if necessary. For example – feed/fertilizer, invoices, equipment invoices, sales receipts, labor expenses, and an IRS Schedule F.

Land owners are encouraged to file a single form if the owner is farming or ranching several tracts as a unit. The Chief Appraiser must view a land owner's entire agricultural operation as a unit, not with respect to the activities on each individual parcel owned by the individual. The single application form notifies the CAD of the uniformity of the owner's operation. These guidelines are used as a general guide for qualifying land. There may be circumstances in your agricultural operation that allows it to qualify based upon its own merit. Exceptions to the general rule will be handled on a case-by-case basis.



Walker County Appraisal District

Agriculture Appraisal Guidelines - Typical Levels

Qualification based on Ownership of Land

Updated- 09-May-14

Cattle	1.	A minimum of at least <u>ten</u> (10) acres is typically needed to meet local levels.
	2.	At least <u>five</u> (5) units.*
Horses	1.	A minimum of at least <u>ten</u> (10) acres is typically needed to meet local levels.
	2.	At least <u>five</u> (5) units.*
	3.	Typically, operations set up strictly for boarding, training & showing do not support an agricultural purpose.
Goats	1.	A minimum of at least <u>ten</u> (10) acres is typically needed to meet local levels.
	2.	Land can be partially wooded but must have grasses & other food sources from the land to support the goat herd.
	3.	A minimum of <u>ten</u> (10) nannies are needed to qualify.*
Sheep	1.	A minimum of at least <u>ten</u> (10) acres is typically needed to meet local levels.
	2.	Land must have enough grasses & other food sources from the land to support the sheep herd.
	3.	A minimum of <u>ten</u> (10) ewes are needed to qualify.*
	4.	Qualifying sheep operations should involve raising sheep for wool or mutton & not strictly to be sold for showing purposes.
Hay	1.	A minimum of at least <u>five</u> (5) acres is typically needed to meet local levels.
	2.	Typically should have proof of <u>two</u> (2) cuttings on normal years. (<i>no drought</i>)
	3.	Land should be fertilized early each year.
Orchards & Vineyards	1.	A minimum of at least <u>three</u> (3) acres is typically needed to meet local levels.
	2.	Each application will be considered on a case by case basis.
	3.	Proof of income must be provided upon maturity.
Truck Farms	1.	A minimum of at least <u>three</u> (3) acres is typically needed to meet local levels.
	2.	Small operations may qualify if managed intensively and proof can be provided verifying produce is sold wholesale to the public.
Christmas Tree Farms	1.	A minimum of at least <u>three</u> (3) acres is typically needed to meet local levels.
	2.	Trees should be kept trimmed annually.
	3.	Proof of income must be provided upon maturity.
Swine, Ostrich, Emus, Alpacas & Llamas	1.	A minimum of at least <u>three</u> (3) acres is typically needed to meet local levels.
	2.	At least five (5) units.*
	3.	Only the land used for breeding & raising / grazing will be considered.
	4.	Each application will be considered on its own merits.
	5.	These operations are non-typical for the area - annual operation survey required to maintain special valuation.
	6.	Each application will be considered on its own merits.
Chicken & Turkey	1.	A minimum of at least <u>three</u> (3) acres is typically needed to meet local levels.
	2.	At least <u>fifty</u> (50) chickens / <u>twenty five</u> (25) turkeys.*
		Only the land used for breeding & raising / grazing will be considered.
		Each application will be considered on its own merits.
		These operations are non-typical for the area - annual operation survey required to maintain special valuation.
Catfish Farms	1.	Proof of purchase of fingerlings must be provided as well as verifiable sales records.
	2.	Each application will be considered on its own merits.
Bee Keeping	1.	Sec. 23.51(2) requires minimum of 5 acres with a maximum of 20 acres.
	2.	Minimum of 6 hives for first 5 acres. Addition of 1 hive for each additional 2.5 acres.
	3.	Annual production survey required to maintain valuation.

***The minimum headcount of any livestock should increase exponentially in proportion to the number of acres in order to remain within the typical levels for the area.**

Typically, a 10 acre tract designated as Ag **may not** lose Special Valuation status on remaining 9 acres if 1 acre is split out for a homestead.

To be determined on a case by case basis depending on intensity.

Typical Guidelines Established by the Walker County Agricultural Advisory Board in compliance with Texas Property Tax Code Sec. 6.12.