



FORT BEND CENTRAL APPRAISAL DISTRICT

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Frequently Asked Questions: Agricultural Appraisal

Revised 4/13/2020 BK

Question: How Do I Get An AG "Exemption" (Agricultural Appraisal)?

Answer: Agricultural Appraisal is a special use appraisal for property that produces an agricultural product, it is not an exemption. One must complete an application and be approved in order to enjoy Agricultural Appraisal. A property's primary use must be a qualifying agricultural use in order to qualify for Agricultural Appraisal. The property must be used in a qualifying agricultural use to the degree of intensity set by the district. The property must be used as agriculture in (5) of the previous (7) years prior to the application year.

NOTE: *Agricultural Appraisal is an appraisal of land only. All structures (barns, sheds, residences, stables, buildings, etc.) on agricultural use land will be appraised at market value.*

Question: What Is A Qualifying Agricultural Use?

Answer: A copy of Agricultural Appraisal Guidelines is on our website under Forms. Keeping of pleasure horses is not a qualifying land use for agricultural appraisal.

Question: What Is The Minimum Acreage For Agricultural Appraisal?

Answer: Each agricultural use may have different minimum acreage requirements. These requirements are addressed on our Agricultural Appraisal Guidelines document found on our official website: <https://www.fbcad.org/fbcad-forms/>

Question: How Do I Complete An Agricultural Appraisal Application?

Answer: Instructions are on our official website: <https://www.fbcad.org/fbcad-forms/>

Question: What is the deadline to file an application?

Answer: April 30th

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I Missed The Application Deadline, What Can I Do? Are Late Applications Accepted? Is There A Penalty For A Late Application?

Answer: Applications are due by April 30th. Applications received May 1st or later will be assessed a penalty if the application is approved, equal to 10% of the savings resulting from agricultural appraisal. An application received after the approval of the appraisal records (typically mid-July) will be invalid, by statute, and will not be acted upon.

I Received An Agricultural Appraisal Application By Mail. Do I Need To Complete The Application?

Answer: Yes, the Chief Appraiser may ask for an updated application at any time. If one has received an application by mail, the application shall be completed in order to continue to enjoy Agricultural Appraisal on a property. When a property's ownership changes or a change to or on the property occurs, an application addressing the change must be filed with the district if one wishes to continue to enjoy Agricultural Appraisal without penalty.

How Can I Get A Wildlife "Exemption" (Wildlife Management Appraisal)?

Answer: The property must be qualified for (1D1) Agricultural Appraisal prior to being converted to Wildlife Management Appraisal. An application applying for conversion to Wildlife Management Appraisal is a requirement. Property owners **MUST** provide a Wildlife Management Plan, written by a biologist, along with the application applying to change the property to Wildlife Management. One must adhere to their plan and file a yearly report with the district.

Can I Change My Agricultural Use? (i.e. Pasture To Row Crop) Do I Need To Do Anything?

Answer: Yes, a property owner **MUST** complete a new application applying for the different use. Property owners shall inform the district of any change of use by April 30th of the year of the change to avoid penalty.

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Have I Completed My Application Correctly?

Answer: Review the application for completion. Are all fields completed on the application? Is the application signed?

1. If the property is subject to a lease, attach a copy of the lease.
2. If the property does not meet the minimum acreage requirement, include the account numbers of additional properties that you own or are using in the same agricultural use in order to fulfill the minimum acreage requirement.

Can I Use Property In Another County To Effectively Meet The Degree Of Intensity Typical Minimum Tract Acreage?

Answer: No, unless the property is split between the two adjacent counties.

What Is A Rollback Tax And What Initiates The Process?

Answer: A rollback tax is a penalty, by statute, for taking the land out of agricultural production. It is called a rollback tax because it recaptures the taxes the owner would have paid had his land been taxed at its market value for each of the years covered by the rollback. A rollback is initiated when the land use is changed to non-agricultural use. A lack of use is considered a change of use.

I Am Building A House On Previous AG Land. Will I Have To Pay A Roll Back?

Answer: If a property has ever been appraised with Ag value, it will always be eligible for a "rollback" when the use of the property changes from an Ag use.

How Much Will I Pay In Rollback Taxes On My Property And Can I Get That In Writing?

Answer: Upon request, an estimate of a rollback tax levy can be generated and given to a property owner. An appraiser will need the account number, an approximate change of use date, and contact information to respond to this request. This estimate cannot be generated immediately or on demand; it takes a little time to gather the information required to generate the estimate.

How Do I Apply For A Tax ID Number For Sales Tax?

Answer: Visit > <https://comptroller.texas.gov/taxes/ag-timber/>

NOTE: A person submitting false documentation in an attempt to acquire special appraisal for taxation could be subject to penalty in accordance to the Texas Property Tax Code and or criminal action under Penal Code 37.10.