FORT BEND CENTRAL APPRAISAL DISTRICT

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Agricultural Appraisal
General Information & Guidelines

1. The application period is from J**an 1** to **April 30** of the year in which you wish to have this special appraisal.

2. Late applications are accepted from May 1 until one day prior to the appraisal rolls being approved. *(A 10% penalty is assessed on late applications, should the land qualify for ag appraisal)*

3. Applications filed after the late application period ends *(see #2 above)* will be processed as invalid. The land is ineligible for ag appraisal that year. (*Sec 23.54(e) Texas Property Tax Code*)

4. Agricultural use must be the **primary** use of the land for the preceding qualifying years, the applied for year, and every year thereafter if the property owner wishes to be assessed with agricultural value. *(eg. acreage with a Residence Homestead or other special appraisal **will not** be considered for agricultural history, for the previous **primary** use was the assessed use.)*

5. First time applicants must:

    a) Show proof of primarily agricultural use for five of the seven years preceding the application

    b) The degree of intensity must be met the applied for year before a property will qualify, and subsequently every year thereafter. *(See Guidelines for Degree of Intensity Ratings, Page 2)*

    c) If the subject tract is leased, a copy of the lease **must** accompany the application.

    d) In the case of a verbal lease, a notarized affidavit by the Lessee verifying the terms of the lease is required.

6. A new agricultural application must be filed when:

    a) Any ownership change *(eg. owner to owner, individual to trust, probate)*,

    b) Change of use *(of part or all the property)* to a different type of agriculture,

    - *(eg. Irrigated cropland to dry cropland)*
    - *(eg. Native pasture to row crop)*

    c) Upon the request of the Chief Appraiser

7. A minimum of 1 acre must be taken out for a home site, where applicable.

8. A separate application is requested for each account.

9. Each application will be considered on its own merit.

Guidelines for Degree of Intensity Ratings

AG Use Category	Specific Crop or Use	Intensity Rate Per Year	Typical Production, Herd, or Grove Size	Minimum Acres
Cropland	Cotton	3/4 bale per acre	15 bales	20 acres
	Corn	50 bushels per acre	1,000 bushels	20 acres
	Milo	3,500 lbs. per acre	70,000 lbs.	20 acres
	Soybeans	25 bushels per acre	500 bushels	20 acres
Irrigated Farm	Rice	5,000 lbs. per acre	100,000 lbs.	20 acres
Pasture	Improved Pasture (or) Hay	1 animal unit* per 5 acres 2 tons per acre	5 animal units* 50 tons	25 acres 25 acres
	Native pasture	1 animal unit* per 8 acres	5 animal units*	40 acres
Orchards	Pecan	16 trees per acre (50' centers)	80 trees	5 acres
	Fruit	260 trees per acre (12' centers)	1300 trees	5 acres
	Beekeeping	6 hives total for the first 5 acres to meet the minimum of add 1 hive for each additional 2.5 acres thereafter 11 hives total required to meet the maximum acres of		5 acres 20 acres

* Animal unit = 1,000 lbs.

Notes:
- Tracts less than the minimum acres may qualify if used/leased in conjunction with adjacent or nearby acreage of same agricultural use to meet the minimum acreage requirements. In doing so, land owners are effectively creating a larger tract of land sharing the same agricultural use.

- Tracts less than 5 acres must be used with adjoining acreage of the same use in order to qualify.

Important Notice

Per Property Tax Code Section 23.55, if a property had qualified for agricultural appraisal and its use changes to a non-agricultural use, the current owner would owe an additional "rollback" tax for each of the previous three years in which your land received the special appraisal. The rollback tax is a mandated sanction for taking the land out of agricultural production. The rollback tax is the difference between the taxes one has paid on one's land's agricultural value and the taxes one would have paid if the land had been taxed on its higher market value.

BK – (BEEKEEPING) 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**. This allows the owner to raise or keep bees for two purposes: **(1)** Pollination *or* **(2)** Production of human food or products that have commercial value.

Standard Practices

Minimum 5 acres and **6 hives**

Maximum 20 acres and **minimum 12 hives**

Each **additional 2.5 acres after 5** is **1 additional hive**

Degree of Intensity for 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.(*Sec. 23.51(2) Tax Code*)

Acreage Requirement: The State of Texas has set a **minimum of 5 acres** and a **maximum of 20 acres** to qualify beekeeping as an agricultural use.

The Fort Bend County degree of intensity standard is set at a **minimum of six colonies** and **5 acres**. The minimum degree of intensity was established using **Section 131.001 Texas Agriculture Code's** definition of an 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.

For each additional 2.5 acres one additional hive is required. If additional acreage is less than 2.5 acres, no additional hive is required.

*For example, if a property owner has 14.6 acres of land used for beekeeping nine hives would be needed to qualify:

First 5 acres	6 hives
Additional 7.5 acres	3 hives
Remaining 2.1 acres	0 hives
Total Hives Required	9 hives

When property owners initially qualify for agricultural appraisal they must show proof of history for agricultural use/beekeeping for any five of the preceding seven years. One way to do this is to ask for export, import or intra-state permits, which are required by the Texas Apiary Inspection Service to transport hives.

When beekeeping is used for pollination (including mason bees) rather than the production of human food or other tangible products having a commercial value, there must be an established area in need of pollination. The bees must be meeting a need. The act of purchasing and placing a few bee houses in a random area is not a qualifying agricultural use. Bees used to pollinate degree of intensity non-qualifying horticulture, floriculture, viticulture, or orchard acreage could be considered for qualification.

Common Practices/Requirements

Cropland
- Tillage
- Planting/harvesting
- Fertilization
- Weed control; herbicide/mechanical
- Insect control
- Prudent maintenance
- Harvest yield per acres varies with crop
- Shredding of previous crop

Rice
- Irrigation
- Water management
- Evidence of rotation
    - Fencing or cultivation

Improved Pasture or Hay
- 2000 lbs./acre (hay)
- Fertilizing
- Weed control; herbicide/mechanical
- Grazing Animals
    - Fence maintenance
    - Stock Water
    - Must produce sufficient forage to sustain a minimum of 5 animal units on 25 acres (1 to 5 ratio) on a year basis satisfying the intensity levels, if not bailing hay

Native Pasture
- Grazing animals
- Fence maintenance
- Stock Water
- Must produce sufficient forage to sustain a minimum of 5 animal units on 40 acres (1 to 8 ratio) on a year round basis satisfying the intensity levels

Orchards
- 16-260 trees per acre/ (50' centers being pecan and 12' centers being fruit)
- Water available for establishment / maintenance
- Insect control
- Apply herbicide/mechanical weed control Fertilizer
- Pruning
- Harvest yield per acre varies with crop

Grass Farm/ Tree Farms
- Water available for establishment / maintenance
- Insect control
- Apply herbicide/mechanical weed control Fertilizer
- Grass harvest twice each year
- Harvest yield per acres varies with crop