



Agricultural Appraisal

General Information & Guidelines

Fort Bend Central Appraisal District

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General Information

Agricultural use includes, but is not limited to, the following activities:

- (1) cultivating the soil
- (2) producing crops for human food, animal feed, or planting seed or for the production of fibers
- (3) floriculture, viticulture and horticulture
- (4) raising or keeping livestock
- (5) raising or keeping exotic animals or fowl for the production of human food or fiber, leather, pelts or other tangible products having a commercial value
- (6) 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 agricultural use or leaving the land idle in conjunction with normal crop or livestock rotation procedures
- (7) producing or harvesting logs and posts used for construction or repair of fences, pens, barns or other agricultural improvements on adjacent open-space land having the same owner and devoted to a different agricultural use
- (8) wildlife management
- (9) beekeeping

Agricultural Land Uses — Fort Bend Central Appraisal District (FBCAD)

(Refer to Page 2, Sec. 4 on the 1-D-1 (Open Space) Application — Form 50-129)

Agricultural Use / Category of Land*	Livestock or Exotics / Type of Crop*
Native Pasture	Cattle, Goats, Horse Breeding
Improved Pasture	Cattle, Goats, Horse Breeding, Hay
Grain/Cotton	Corn, Milo, Cotton, Soybeans
Farm Rotation	Rice
Pecan Orchard	Pecan Trees
Fruit Orchard	Fruit Trees
Beekeeping	Bees
Horticulture	Truck Farm, Hydroponics
Viticulture	Grapes
Aquaculture	Fish Farm
Grass Farm	Turf Grass
Tree Farm / Live Oak	Live Oak Trees
Tree Farm / Fir	Fir Trees
Wildlife Management	Wildlife Management Plan
Timber Production	Timber Production

- See [FBCAD Guidelines for Degree of Intensity Ratings](#) for minimum acreage
- Contact FBCAD if your AG activity is not listed above for assistance

Reference for Completion of 1-D-1 (Open Space) Application



Wildlife Management

Wildlife management is defined as:

Actively using land that at the time the wildlife-management use began, was appraised as qualified open-space or timberland under Tax Code, Chapter 23, Subchapter D or E, 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 supplement supplies of food.
- (6) providing shelters.
- (7) making census counts to determine population.

(or)

Actively using land to protect federally listed endangered species under a federal permit if the land is included in a habitat preserve subject to a conservation easement created under Natural Resources Code Chapter 183 or part of a conservation development under a federally approved habitat conservation plan restricting the land's use to protect federally listed endangered species

(or)

Actively using land for a conservation or restoration project under certain federal and state statutes.

The last two types of wildlife management uses do not require showing a history of agricultural use but do require evidence identified in Section 5, questions 7 and 8 of the Application for 1-d-1 (Open-Space) Agricultural Use Appraisal.

Application Deadlines

The completed application must be filed with the chief appraiser **before May 1** of the year for which agricultural appraisal is requested. If the application is approved, a new application is not required in later years unless the land ownership changes, eligibility ends or the chief appraiser requests a new application.

Surviving Spouse

If a landowner passes away and the land's ownership transfers from the deceased owner to the deceased owner's surviving spouse, the land's ownership is not considered to have changed for the purposes of Tax Code Section 23.54(e). Under this provision, the land is still eligible for special valuation even if the surviving spouse did not timely file a valid application.

SPECIAL New Owner Transfer

If qualifying land's ownership is transferred to a new owner who uses the land in materially the same way and the use is overseen or conducted by the same individuals during the preceding tax year, the land's ownership is not considered to have changed for the purposes of Tax Code Section 23.54(e). Under this provision, the land is still eligible for special valuation even if the new owner did not timely file a valid application.

Late Applications

A late application may be filed before the appraisal review board (ARB) approves appraisal records for the year, which usually occurs in July. If a late application is approved, a **penalty** will be applied in an amount equal to **10 percent** of the difference between the amount of tax imposed on the property and the amount that would be imposed if the property were taxed at market value.

A property owner can file an application after the deadline without incurring the 10 percent penalty if:

- the ARB has not approved the appraisal records; and
- the chief appraiser appraised the land that is the subject of the application as open-space land under Tax Code Chapter 23, Subchapter D, in the preceding tax year; and
 - the land's ownership changed due to the landowner's death during the preceding tax year;
 - and the application is filed not later than the delinquency date for the taxes on the land for the year for which the application is filed by:
 - the decedent's surviving spouse or a surviving child;
 - the executor or administrator of the decedent's estate; or
 - a fiduciary acting on behalf of the decedent's surviving spouse or a surviving child; or
 - if qualifying land is transferred to a new owner;
 - the new owner uses the land in materially the same way the former owner used the land during the preceding tax year;
 - the use is overseen or conducted by the same individuals who oversaw or conducted that use during the preceding tax year; and
 - the new owner files the application not later than the later of:
 - the delinquency date for the taxes on the land for the year for which the application is filed; or
 - the first anniversary of the date the land's ownership transferred from the former owner to the new owner.

As part of the review process, FBCAD may request additional supporting documentation to verify eligibility.

Chief Appraiser Actions

The chief appraiser shall, as soon as practicable but not later than 90 days after the later of the following two dates: date the applicant's land is first eligible for 1-d-1 appraisal; or the date the applicant provides the information necessary, make one of the following decisions:

- **approve** the application and grant agricultural appraisal,
- **disapprove** the application and ask for more information, or
- **deny** the application.

APPROVAL LETTER - Approval of the application and agricultural appraisal has been applied to the account. This letter is mailed to the property owner via regular first-class mail.

DISAPPROVAL LETTER - Errors on application, incomplete applications, omitted information or additional information is requested sent via certified mail.

The chief appraiser may disapprove of the application and request additional information to evaluate this application. This request must be delivered via written notice to the applicant as soon as practicable but not later than the 30th day after the application was filed with the appraisal district. The notice must specify the additional information the applicant must provide so the chief appraiser can make a determination.

The applicant must provide additional information not later than the 30th day after the request date or the application will be denied. The chief appraiser may extend this deadline for a single period not to exceed 15 days for good cause shown.

DENIAL LETTER — Application is denied. Letter sent via certified mail.

The chief appraiser may deny an application. He or she must notify the applicant in writing not later than the fifth day after the determination by certified mail. It must state and fully explain each reason for the denial. **The landowner can file a protest of the denial with the ARB.**

Duty to Notify & Penalties

The property owner must notify the chief appraiser no later than the **April 30** following the **change in use or eligibility.**

A change of land use for all or part of the property will trigger substantial additional tax, commonly called a **rollback tax.**

Payment of a penalty may also be required for **failure to notify the chief appraiser** of a change in agricultural use or qualification.

Notice must be delivered to the chief appraiser if (any below):

Change of Use — Triggers ROLLBACK

- the property stops being used for agriculture (e.g., voluntarily stopped farming),
- the land is used for something other than agriculture (e.g., to build a shopping center on most of the land).

Change of Use or Qualification — Requires NEW APPLICATION

- category of land use changes (e.g., from dry cropland to irrigated cropland),
- level of use changes (e.g., a substantial increase or decrease in the number of cattle raised),
- nature of use changes (e.g., a switch from growing corn to growing ornamental plants),
- property owner enters, leaves or changes governmental programs (e.g., 100 acres placed in a conservation reserve program).

Duty to Notify for Certain Landowners

If land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area, open-space appraisal may be retained if the property owner notifies the chief appraiser as required and:

- is an armed services member who is deployed or stationed outside of Texas who intends to return the land to the manner and to the degree of intensity that is generally accepted in the area not later than the 180th day after being deployed or stationed outside this state ceases;
- owns land that has previously been under open-space appraisal primarily based on its citrus production; the land is located in a pest management zone; and an agreement was executed to destroy, remove or treat all the citrus trees located on the land that are or could become infested with pests with one of the following: Texas Citrus Pest and Disease Management Corporation, Inc., the Texas commissioner of agriculture or the U.S. Department of Agriculture; or
- owns land that has previously been under open-space appraisal primarily on the basis of livestock; the land is located in a temporary quarantine area established during the tax year by the Texas Animal Health Commission for the purpose of regulating the handling of livestock and eradicating ticks or exposure to ticks under Agriculture Code Chapter 167.

FBCAD Guidelines — Degree of Intensity Ratings

Agricultural Use Category of Land (Ref: AG Application, Section 4.1)	Specific Livestock or Type of Crops (Ref: AG Application, Sections: 4.2, 4.3)	Intensity Rate Per Year	Minimum Production	Minimum Acres (Ref: AG Application, Section 4)
Native Pasture	Cattle	1 animal unit* per 8 acres	5 animal units*	40 acres
Improved Pasture	Cattle	1 animal unit* per 5 acres	5 animal units*	25 acres
	Hay	2 tons per acre	50 tons	25 acres
Grain/Cotton	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
Farm Rotation	Rice	5,000 lbs. per acre	100,000 lbs.	20 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 (For more information refer to <u>Degree of Intensity for Beekeeping</u>)	Bees	6 hives total for the first 5 acres to meet the minimum. Add 1 hive for each additional 2.5 acres.	6 hives	5 acres (min)
			12 hives	20 acres (max)

***Animal Unit** — 1,000 lbs.

- Tracts less than 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, the landowners 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 to qualify.
- Minimum of 1 acre will be deducted from AG Use for homesites - Well & Septic

Degree of Intensity for Beekeeping

Beekeeping is an agricultural use and shall qualify for agricultural use productivity valuation if used for pollination or to produce human food or other tangible products having a commercial value. (Sec. 23.51(2) Tax Code)

The use of land to raise or keep bees for pollination or to produce human 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.

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.
- Fort Bend Central Appraisal District 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 include 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.

Intensity Standards for Beekeeping

# of Acres	# of Hives
5.0 – 7.4	6
7.5 – 9.9	7
10.0 – 12.4	8
12.5 – 14.9	9
15.0 – 17.4	10
17.5 – 19.9	11
20.0	12

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 meet 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.

Agricultural Use Category of Land (Ref: AG Application, Section 4.1)	Specific Livestock or Type of Crops (Sections: 4.2, 4.3)	Common Practices
Native Pasture	Cattle on Native Pasture	Native grasses with minimal inputs (fertilization and weed control) Fence maintenance Stock water Sufficient forage to support 1 animal unit per 8 acres year-round, meeting intensity standards
Improved Pasture	Cattle on Improved Pasture	Dominant or planted grass species Fence maintenance Stock water Weed control (herbicide or mechanical) Sufficient forage to support 1 animal unit per 5 acres (5 animal units on 25 acres) year-round, meeting intensity standards
	Hay on Improved Pasture	Dominant or planted grass species Fertilization Weed control (herbicide or mechanical) Limited grazing Harvested at least twice per year (exception only during a Governor-declared drought or disaster in Fort Bend County) Primary use is hay production; mowing or cutting alone <u>does not qualify</u>
Grain/Cotton	Cotton Corn Milo Soybeans	Tillage and planting/harvesting Fertilization Weed and insect control (herbicide or mechanical) Prudent maintenance Crop residue shredding Harvest yields vary by crop
Farm Rotation	Rice	Same as Cropland in addition to: Irrigation/Water management Evidence of rotation (fencing or cultivation)
Orchards	Pecan	16 trees per acre (50' centers) Water reservoir and irrigation system for establishment/maintenance Weed control (herbicide or mechanical)/Insect control Pruning Harvest yield per acres varies with crop
	Fruit	260 trees per acre (12' centers) Water reservoir and irrigation system for establishment/maintenance Weed control (herbicide or mechanical) Insect control Pruning Harvest yield per acres varies with crop
Beekeeping	Bees (see website for additional information)	Managed Hives 5 to 20 acres contiguous tracts Hives must be active upon field inspection Hives must be on the property for the bulk of the calendar year Unmanaged hives on a property DOES NOT qualify for agricultural use.
Grass/Tree Farm	Grass/Tree Farm	Water reservoir and irrigation system for establishment/maintenance Wholesale production of Turf grass Insect control Weed control (herbicide or mechanical) Grass harvest once or more per year Harvest yield per acres varies with crop