



Agricultural Appraisal

General Information & Guidelines

Fort Bend Central Appraisal District
2801 B.F. Terry Blvd.
Rosenberg, TX 77471-5600
281.344.8623

1. The application period is from **Jan 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.
*** 10% penalty is assessed on late applications, should the land qualify for ag appraisal**
3. Applications filed after the late application period ends will be processed as an invalid application, in which the land is ineligible for the special valuation that year.
*** Refer: Sec 23.54(e) Texas Property Tax Code, review #2 above**
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.
*** Note: 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 primary agricultural use for five of the seven years preceding the application.
 - b) The degree of intensity must be met for the applied tax year before a property will qualify, and subsequently every year thereafter. (See Guidelines for Degree of Intensity Ratings)
 - 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 **must** accompany the application.
6. **A new agricultural application must be filed when:**
 - a) Any ownership change (eg. owner to owner, individual to trust, probate),
 - Land Ownership is not considered to have changed if a landowner passes away and land's ownership is transferred to the former owner's surviving spouse.
 - b) Change of use (of part or all the property) to a different type of agriculture,
 - (eg. Irrigated cropland to dry cropland OR native pasture to row crop, etc.)
 - c) Upon the request of the Chief Appraiser
 - Outdated application on file
 - Aerial or Field Review of property due to changes of land use.
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 applying for the special valuation.
9. Each submitted application will be considered on its own merit.

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AG Appraisal Hub



Guidelines for Degree of Intensity Ratings

AG Use Category of Land (Ref: AG Application, Section 4.1)	Specific Livestock or Crops (Sections: 4.2, 4.3)	Intensity Rate Per Year	Minimum Production	Minimum Acres
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
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
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. 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.

Important Notices

The Agricultural Special Valuation is **NOT** an exemption. An exemption implies that a person is not paying taxes on all of or a portion of the property's value. Productivity value, however, is simply another way to value property based on what the land can produce instead of market value. **(Texas Comptroller of Public Accounts Publication #98-1065)**

Per Property Tax Code Section 23.55, if a property had qualified for agricultural appraisal and its use changes to 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.

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.

AG Use Category of Land (Ref: AG Application, Section 4.1)	Specific Livestock or Crops (Sections: 4.2, 4.3)	Common Practices
Native Pasture	Cattle on Native Pasture	Native grasses within minimal management inputs (fertilizing, weed control chemical or mechanical) 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
Improved Pasture	Cattle on Improved Pasture	A dominant species of grass OR seeded/planted grasses Fence maintenance Stock water Weed control (herbicide or mechanical) 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
	Hay on Improved Pasture	A dominant species of grass OR seeded/planted grasses Fertilizing Weed control (herbicide or mechanical) Limited grazing Harvest 2 or more times per year (Exception allowed only in the year of Governor declaration for drought or disaster in Fort Bend County) Primary use is hay production Mowing or cutting the property to clear weeds/grass DOES NOT qualify
Cropland	Cotton	Tillage Planting/harvesting Fertilization Weed control (herbicide or mechanical) Insect control Prudent maintenance Harvest yield per acres varies with crops Shredding of previous crops
	Corn	
	Milo	
	Soybeans	
Irrigated Farm	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	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