



## **Agricultural Appraisal**

### **Frequently Asked Questions**

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

#### **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 eService > 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/ag-appraisal/>

#### **Question: How Do I Complete An Agricultural Appraisal Application?**

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

#### **Question: What's The Deadline To File An Application?**

Answer: April 30th

#### **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 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.

## **Have I Completed My Application Correctly?**

Answer: Review the application for completion. Are all applicable 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 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.



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### **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 may be eligible for a “rollback” when the use of the property changes from an Ag use. The appraisal district will not conduct a rollback on the portion of land that has a homestead exemption applied.

### **Can I Have A Homestead Exemption And The Agricultural Appraisal Applied To The Same Account?**

Answer: The appraisal district will determine the appropriate acreage to apply to the homesite portion of the property and the appropriate acreage dedicated to AG Use. The property owner may have both AG and a HS exemption on the property, just not on the same portions of land.

### **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. You may email [land@fbcad.org](mailto:land@fbcad.org) to request an estimate. Upon completion, you can send it in directly to [land@fbcad.org](mailto:land@fbcad.org). 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 may take up to 10-14 business days to process.

### **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.**

### **I Purchased Land That Previously Had AG, Do I Automatically Receive AG?**

Answer: No, the AG Appraisal does not transfer. Like a homestead exemption, when a property is transferred or a change to the ownership takes place, the new owner must submit their own application(s). It is important that each application reflects the appropriate applicant, ag use, and acreage.