

# Brazoria County Appraisal District

## Agricultural Requirements



*(Adapted from the Texas Comptroller's Manual for the Appraisal of Agricultural Land and Agricultural Agencies of Brazoria County)*

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Qualified open-space land means land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area.

### Qualifications of land under 1-D-1

Article VIII. Section 1-D-1 (Open-Space Land)

- a) To promote the preservation of open-space land, the legislature shall provide by general law for taxation of open-space land devoted to farm and ranch purposes on the basis of its productive capacity and may provide by general law for taxation of open-space land devoted to timber production on the basis of its productive capacity. The legislature by general law may provide eligibility limitations under this section and may impose sanctions in furtherance of the taxation policy of this section.

Section 23.51 (1)-(2). (6) Property Tax Code Definitions

- 1) "Qualified open space land" means land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use or to production of timber or forest products for five of the preceding seven years or land that is used principally as an ecological laboratory by a public or private college or university. Qualified open space land includes all appurtenances to the land. For the purposes of this subdivision, appurtenances to the land means private roads, dams, reservoirs, water wells, canals, ditches, terraces, and other reshaping of the soil, fences, and riparian water rights.

Notwithstanding the other provisions of this subdivision, land that is currently devoted principally to wildlife management as defined by subdivision (7)(b) or (c) to the degree of intensity generally accepted in the area qualifies for appraisal as qualified open space land under this subchapter regardless of the manner in which the land was used in any preceding year.

2) "Agricultural use" includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, or planting seed or for the production of fibers; floriculture, viticulture, and horticulture; raising or keeping livestock; raising or keeping exotic animals for the production of human food or of fiber, leather, pelts, or other tangible products having a commercial value; 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; and planting cover crops or leaving land idle in conjunction with normal crop or livestock rotation procedure. The term also includes the use of land to produce or harvest logs and posts for the use in constructing or repairing fences, pens, barns, or other agricultural improvements on adjacent qualified open space land having the same owner and devoted to a different agricultural use. The term also includes the use of land for wildlife management. The term also includes 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.

## Eligibility Requirement

- Agricultural appraisal applies to the land and not to other property that may be connected with the land.
- The land must be currently devoted principally to agricultural use.
- The land must have been used principally for agricultural or timber production for any five of the preceding seven years.
- Land inside city limits has more stringent qualification requirements and may be ineligible.
- Land used as an ecological laboratory may qualify for agricultural appraisal. The property owner must file a valid application form.

## Definition of "Agricultural Use"

The following activities are qualifying "agricultural use" but this list is not exhaustive:

- Cultivating soil
- Producing crops for human food, animal feed, or planting seed or for the production of fibers.
- Floriculture. "Floriculture" is the cultivation and management of ornamental and flowering plants.
- Viticulture. "Viticulture" is the cultivation of grapes.
- Raising or keeping livestock. "Livestock" means a domesticated animal that derives its primary nourishment from vegetation, supplemented as necessary with commercial feed. Livestock includes meat or dairy cattle, horses, goats, swine, poultry, and sheep. Wild animals are not livestock.
- Raising exotic game for commercial use. "Exotic game" means a cloven-hoofed ruminant mammal that is not native to Texas and is not "livestock." Raising such game may qualify, but must meet the primary use test discussed below:
  - Are there physical improvements such as high fences to control the herd?
  - Are there stocking levels to justify the investment and ensure a reasonable future income?
  - Is there a breeding and herd management procedure that emphasizes commercially valuable products (meat or leather) over recreational products?
  - Emphasizes commercially valuable products (meat or leather) over recreational products (trophy heads).
  - Is there an active business plan showing herd size, harvesting schedules, and harvesting reports?
  - Do state or federally approved inspectors supervise slaughter and dressing?
- Mariculture. "Mariculture" is land used to produce fish and other forms of aquatic life.

## Minimum Standards – Livestock

To qualify for the special agricultural valuation, the owner of agricultural land must have a sufficient number of acres to support 3 animal units or 3,000 pounds of animal weight. This minimum standard means, for example, that the land area must produce enough food to sustain 3 cows, weighing approximately 1,000 lbs. each with a small calf at their side, during the normal growing season without supplemental feeding.

### Animal Unit Equivalents

*(Multiply each by 3 to get 3,000 pounds of animal weight)*

Cow or Cow with Calf	1.00 AU	Bull – Mature	1.25 AU
Cow – Weaned 1 Yr. Past Weaning	0.60 AU	Steer – 1 Yr. Old	0.70 AU
Horse – Mature	1.25 AU	5 Ewes with/without Lambs	1.00 AU
8 Lambs – Weaned 1 Yr. Past Weaning	1.00 AU	6 Nannies with Kids	1.00 AU
6 Billies	1.00 AU	10 Kids – Weaned & Yearling	1.00 AU
6 Mutton Goats – Mature	1.00 AU	7 White-tail Deer	1.00 AU
5 Mule Deer	1.00 AU	7 Antelope	1.00 AU

## Minimum Standards – Hay

In normal years, 2-3 cutting can be achieved. Hay production should be approximately 3,000 lbs. per acre. The hay should be marketable.

## Other Typical Farming and Ranching Operations

### Improved Grass Pastures

Standard practices include: fertilizing, weed control, maintaining fences, stock water, systematic marketing of animals and long term land management. Receipts or other proof should be kept to help prove compliance.

### Native Grass Pastures

Standard practices include: weed control, maintaining fences, stock water, systematic marketing of animals and long term land management.

### Dry Cropland

Standard practices include: shredding previous crops, tillage, planting, fertilization, herbicide application, insect control, maintained in a workman like manner, and harvesting.

## Degree of Intensity Standards

The chief appraiser establishes intensity levels – what the owner is putting into his agricultural enterprise in time, labor, equipment, management, and capital according to each type of commodity production in his area. The intensity levels for the different types of commodities will indicate the typical steps in producing the commodity as well as how much time, labor, equipment, and so on is typical for each level.

Dry land farming, for example, requires tilling the soil, planting, applying herbicides, and harvesting. The chief appraiser determines the typical minimum levels involved in each step. Similarly, the raising of livestock requires fencing, proper management of land for long-run forage, enough animal units to match the land's carrying capacity, and herd management.

### Procedure to Get the Animals to Market

Some of the things at issue would be: is the fencing typical, how frequently is it maintained, and is the minimum carrying capacity sufficient?

### In All Categories

The land must be able to support the animals under natural conditions with little or no supplemental feeding and be prudently managed. The land cannot be used for recreational purposes, pleasure riding, or training of animals. Acreage and intensity requirements are estimates only and may be subject to individual inspection on an individual basis.

**In accordance with Farm Service Agency Standards, idle FSA (Farm Service Agency) tracts will be inspected for evidence of erosion and weed control. The appraisal district reserves the right to use this standard with other agricultural tracts as well.**

### General

Gardens, penned up cattle or livestock, training tracts, or recreational use does not qualify. Also, overgrazing (too many animals) and exceeding the typical acreage per animal can disqualify an agricultural operation. This could then be considered a feed lot operation which is not a qualified operation. The degree of intensity test is intended to exclude land on which token agricultural use occurs in an effort to obtain tax relief. (*From State Property Tax Board Ag Manual*)

Small tracts could qualify after five (5) years of ag use if used for specialty crops such as strawberries, specialized vegetables, etc., if grown for commercial purposes. Small tracts that are part of a larger operation would qualify if the time or history of agricultural use is met.

**The Brazoria County Appraisal District uses the "Soil Survey for Brazoria County," produced by the U. S. Department of Agriculture, as an aid in determining the number of acres required per animal unit (au).**

# Degrees of Intensity Required to Qualify

## Improved Pasture

- 3 animal units required
- 1 animal unit per 3 acres
- $3 \text{ animal units} \times 3 \text{ acres per unit} = 9 \text{ acres}$

## Hay Pasture

- Minimum two cuttings per year = 45,000 lbs. / year
- 50-55 square bales per acre
- 2-3 large round bales per acre
- 5,000 lbs. per acre/year  
 $45,000 / 5000 = 9 \text{ acres}$

## Native Pasture

- 3 animal units required
- 1 animal unit per 5 acres
- $3 \text{ animal units} \times 5 \text{ acres per unit} = 15 \text{ acres}$

## Beekeeping

- 6 colonies required
- 6 colonies for 5 acres then
- 1 colony for each additional  $2\frac{1}{2}$  acres
- No more than 20 acres
- Documentation:
  - Copy of any export, import or intra-state permits required by the Texas Apiary Inspection Service to transport hives.
  - Map of property showing location of the bee hives.
  - Proof of use as food or other tangible products that have a commercial value.

## Marshland and/or Bottomland

- Meet the degree of intensity for native pasture, except that acreage may have to be larger to maintain adequate forage and animal health.

## Irrigated Cropland

- Must be large enough to be considered a full-time operation and worked according to FSA (Farm Service Agency) requirements.

## Dry Cropland

- Must be large enough to be considered a full-time operation and worked according to FSA (Farm Service Agency) requirements.

## Turf Grass

- Typical of turf grass operations for commercial turf grass farms. Small tracts without proper equipment and management normally will not qualify.

## Orchards

- Minimum 14 trees per acre for pecans and 50 trees per acre for fruit worked according to Ag Extension Service recommendations; five (5) acres are the minimum.
- When planted: established minimum of five (5) years, working for future production.
- Previous agricultural use history would count toward the five-year requirement.

## Floriculture

- Growing and producing decorative plants such as rose bushes or poinsettias, etc., intending to eventually sell to market.

## Horticulture

- Growing of plants for commercial operation—hardwood trees, landscaping bushes and trees, and Christmas trees. Five (5) acre minimum.

## Truck Farming

- Intense use of land for growing food products for commercial operation. Could be a small number of acres, but not a garden for personal use.

## **Degrees of Intensity Required to Qualify**

### **Viticulture**

- For production grapes for commercial use.

### **Aquaculture**

- Fish or aquaculture type product for commercial purposes. Operated according to guidelines established by Ag Extension Services of Texas A & M University.