

# Kaufman Central Appraisal District

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(Referenced)  
Texas Property Tax Code  
Section 23.51

## Guidelines to Qualify for 1-d-1 Open Space Land Appraisal Wildlife Management Beekeeping

Revised September 29, 2020



Dear Property Owner:

The Texas Constitution permits agricultural productivity appraisal only if the land and its owner meet specific requirements as defined by Section 23.51 of the Property Tax Code standards for open space productivity use. Land does not qualify simply because it is vacant, rural, or has some connection with agriculture.

The Tax Code defines agricultural use as follows: “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: and planting cover crops or leaving land idle for the purpose of participating in any governmental program or normal crop or livestock rotation procedure and wildlife management.

The Comptroller’s manual for agricultural appraisal notes that production of any commercially valuable livestock, fish, or poultry product probably constitutes agricultural use as well.

The Texas Property Tax, “Manual for the Appraisal of Agriculture Land” (Texas Comptroller of Public Accounts), and Section 23.51 of the Texas Property Tax Code set standards for determining whether land qualifies for a special use valuation for open space agriculture land.

“Open Space Qualified land”... \*\* The land must be currently devoted principally to agricultural use to the degree of intensity generally accepted in the area. The land must have been devoted to a qualifying agricultural use for five (5) of the preceding seven (7) years.

**When building a ‘history’, the land could qualify for the agricultural use valuation on the 6<sup>th</sup> year.**

The definition encompasses several key qualifying factors that both the land and the landowner must meet:

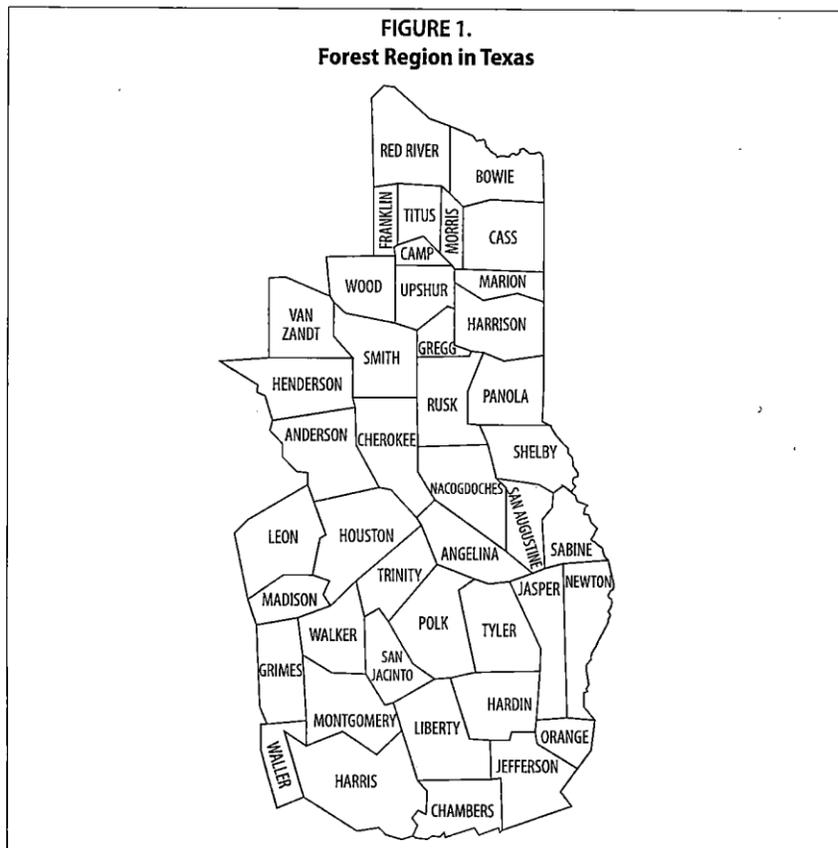
1. The land must be currently and actively devoted to agricultural use.
2. The land must be used principally for agricultural use.
3. The land must be devoted to an agricultural use to the degree and intensity that is typical in an area.
4. The owner must have intent to produce income.
5. Land must have been used principally for agricultural use for any five (5) of the preceding seven (7) years.
6. The property owner must file a timely and valid application.

**\*\*TIMBER PRODUCTION\*\***

Kaufman County does not appear on the Texas State Comptroller's Office map of the "Forest Region in Texas" in the "Manual for The Appraisal of Timberland. The soil types and ecosystems in Kaufman County do not support the large growth of timber required for timber production. Kaufman Central Appraisal District has determined that timber production is not a viable agricultural utilization of land in Kaufman County.

APPENDIX B.

**Figures and Tables**



## **Current and Active Devotion to Agricultural Use**

Currently devoted to agriculture means that a qualifying agricultural use is evident as of January 1 of the tax year...According to the Texas Property Tax Manual for the Appraisal for Agricultural Land, The Texas Comptroller of Public Accounts, April 1990. Page 9, "The land must be currently devoted to agricultural use. The land must qualify on January 1<sup>st</sup>..."

The land must stay in a qualifying use throughout the year. The agriculture valuation can be removed at any time due to non-compliance. This is a productivity value and therefore the property needs to be producing either livestock, livestock offspring or crops. Simply maintaining livestock will not qualify the property.

## **Agricultural Production Must be the Land's Primary Use**

Land that is currently and actively devoted to agricultural production will not qualify for productivity appraisal unless agricultural production is the land's primary use. If the owner used the land for more than one purpose, the most important or primary use must be agriculture.

## **Primary Uses (Non-Qualifying)**

Here are some examples of Non-Qualifying Primary Uses:

- Pleasure and/or personal use gardening.
- Exotic game primarily used for hunting.
- Land used primarily to train, show, or racehorses, to ride horses for recreation, to keep or use horses in some manner that is not strictly incidental to breeding horses.
- Processing of plants and animals.
- Processing constitutes any activities that take place after the crop or animal has been raised and harvested and any activity a non-producer carries out on agricultural products. Processing begins at the first level of trade beyond production. Processing begins when activities occur that enhance the value of primary agricultural products.
- Personal consumption of crops or livestock produced by owner.
- Raising cattle, horses, goats or sheep for FFA and 4H projects.
- Token agricultural use which occurs to obtain tax relief.

## **Degree of Intensity Test**

***Intensity of agricultural production is the central issue or standard of agricultural use qualification.***

**The law does not state what degree of intensity qualifies a particular type of land. In a state as large as Texas, no statutory definition could cover all the possible agricultural uses. The Chief Appraiser is responsible for setting the degree of intensity standards for the types of agriculture production in the area, with the assistance of the Agricultural Advisory Board.**

To qualify for agricultural productivity appraisal, land must be used to the degree of intensity generally accepted in the area and to the extent that is typical for similar operations in the area. The degree of intensity test is intended to exclude from productivity appraisal land on which token agricultural activity occurs simply to get tax relief.

In most cases, property owners must prove that they are following the common production steps for their type of operation and using typical amounts of labor, management, and investment.

## **Intent to Produce Income**

The owner must use the land with the intent to produce income. Like the degree of intensity test, this test excludes those owners who are not using the land for agriculture to produce income and who are trying to use productivity appraisal to avoid paying property taxes on the land's market value. Whether or not the owner has the intent to produce income is determined by the Chief Appraiser.

## **Historical Use Requirement**

Land used primarily for agriculture for five (5) of the previous seven (7) years may qualify for agricultural productivity appraisal. This historical use attaches to the land.

*In order to build a history an owner must be engaged in an appropriate agricultural activity for a five (5) year period. The owner will file in the sixth (6) year and if the requirements have been met during the preceding five (5) years, then the property will be eligible to receive the agricultural valuation.*

## **Improvements**

- Agricultural value applies only to the land and not to the improvements. (structures on the land, minerals, or agricultural products)
- The land beneath farm buildings and other agricultural improvements does qualify due to their use in connection with the agricultural process.

## **Products of agricultural operations**

- Products in the hand of the producer are generally exempt from taxation. See Texas Property Tax Code, Section 11.16
- Farm and ranch equipment designed and used primarily for agricultural/husbandry activities are also exempt. See Texas Property Tax Code, Section 11.161

## **Appurtenances**

- Appurtenances to the land (canal, water wells, roads, stock tanks, and other similar reshaping of the soil) are included in the value of the land and not appraised separately.

**Native Pasture** is defined as those pastures that have native vegetation, with minimal improvements.

**Improved Pasture** is defined as those pastures, with native and improved vegetation, that have had improvements made to them including but not limited to fertilizer application, weed and brush control (mechanical or chemical) or over seeding with winter grass.

**Wasteland (WL)** – Barren or desolate land is looked upon on a case by case basis.

**Hay Production** – Standard practices: tillage, fertilizing, cutting, baling, hauling, feeding or marketing. In normal years, 2-3 cuttings, can be achieved. Hay production should be approximately 3,000 lbs. per acre. The hay must be a marketable product. The cutting and baling of unmanaged vegetation are not considered hay production.

**Commercial Fish** differs from keeping fish for purely sporting or recreational purposes. This difference is not necessarily related to the scale of the operation, nor is it related to any intent to produce income or make a profit. Raising fish is a qualified agricultural land use when all elements of a bulk harvest are present. Taking fish by individual line is clearly a recreational activity.

**Beekeeping** – Effective January 12, 2012, The Texas Legislature added another agricultural use for the purpose of open space land appraisal which is “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 five (5) acres or more than twenty (20) acres.”

The information collected below and on the following pages was a result of on-site inspections of agricultural property in Kaufman County and meeting with the Agricultural Advisory Board. The purpose of this information is to help establish typical guidelines and/or intensity levels.

## **EVIDENCE OF AGRICULTURAL USE**

In order for your property to qualify as 1-d-1 open space land and be granted a special agricultural use appraisal, the land must currently be devoted principally to agricultural use to the degree of intensity accepted in this area and have been devoted principally to agricultural use for at least five of the preceding seven years. A new owner is required to file an application for ag-use appraisal and provide evidence of ag-use. Property owners of land that has previously been approved for ag-use may be asked by the Chief Appraiser to re-file an application and provide evidence if the ag-use is in question.

When filing an application, please provide as much evidence as possible. The following are some types of documentation that will be helpful in proving your case:

1. Notarized affidavit from previous owner or any other person having knowledge of the history of the property
2. Receipts showing the purchase of livestock, feed, fencing material, farm and ranch equipment, etc.
3. Pictures of the property
4. Income tax returns, schedule F
5. Lease agreements
6. Any other pertinent information documenting ag-use on the property

Please keep in mind that the more information you can provide, the better the chances of being approved for the ag-use appraisal.

## **Kaufman Central Appraisal District Agriculture Land Guidelines – Typical Levels**

### **Cattle**

Native/Improved Pasture

Must be Fenced

Water Source

1. Minimum of nine (9) contiguous acres owned and/or leased and designated for grazing.
2. Cattle must have open space for grazing and must have enough grass/water source to support at least four (4) head of cattle.
3. Larger tracts should have one (1) cow for every additional five (5) to eight (8) acres.

### **Horses**

Native/Improved Pasture

Must be Fenced

Water Source

1. Minimum of nine (9) contiguous acres owned and/or leased and designated for grazing.
2. Horses must have open space for grazing and must have enough grass/water source to support at least four (4) horses.
3. Larger tracts should have one (1) horse for every additional five (5) to eight (8) acres.

### **Goats**

Native/Improved Pasture

Must be Fenced

Water Source

1. Minimum of nine (9) contiguous acres owned and/or leased and designated for grazing.
2. Land can be partially wooded but must have enough grasses and other food sources to support twenty (20) goats per nine (9) acres.
3. A minimum of twenty (20) reproducing nannies.

### **Sheep**

Native/Improved Pasture

Must be Fenced

Water Source

1. Minimum of nine (9) contiguous acres owned and/or leased and designated for grazing.
2. Land can be partially wooded but must have enough grasses and other food sources to support twenty (20) sheep per nine (9) acres.
3. A minimum of twenty (20) reproducing ewes.

### **Hay Field**

1. Minimum of nine (9) contiguous acres owned and/or leased and designated for hay production.
2. Typically, proof of two (2) cutting in years of normal rainfall.
3. Land should be fertilized heavily at first of year (150-300 lbs. per acre) and top dressed later as needed.
4. There should be no animals on a hay field during growing season. Animals may be wintered on hay fields.

### **Orchard/Vineyard**

1. Minimum of five (5) contiguous acres owned and/or leased and designated for orchard/vineyard.
2. Fruit trees are one hundred (100) trees per acre on non-irrigated land and one hundred twenty (120) trees per acre on irrigated land.
3. Pecan trees are twenty (20) trees per acre.

### **Truck Farms/Vegetable/Horticulture**

1. Minimum of ten (10) contiguous acres owned and/or leased and designated to truck farms/vegetable/horticulture.
2. Proof of produce sold wholesale to the public.

### **Christmas Tree Farm**

1. Minimum of ten (10) contiguous acres owned and/or leased and designated for growing Christmas trees.
2. Yearly trimming required.
3. Four hundred (400) trees per acre.

### **Catfish Farm**

1. Minimum of ten (10) contiguous acres owned and/or leased and designated to catfish farm.
2. Record of sales.

### **Dry Crop/Irrigated Crop**

1. Minimum of fifteen (15) contiguous acres owned and/or leased and designated to crops.

# **Wildlife Management Guidelines**

1. Land must have been qualified and appraised as open space agriculture land or as timber land in the year prior to conversion to wildlife management use.
2. The primary use of the land must be for managing wildlife.
3. Actively using land to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, including food, medicine, or recreation.
4. Must submit an application and a management plan between January 1st and April 30<sup>th</sup> of the tax year.
5. Management plan must be submitted on the Texas Parks and Wildlife form, "PWD 885-W7000."
- 6. A minimum of 16.6 acres designated to wildlife management is required.**
7. Must perform at least three (3) of the following seven (7) management practices each year.
  - a. Habitat Control
  - b. Erosion Control
  - c. Predator Control
  - d. Provide Supplemental Water
  - e. Provide Supplemental Food
  - f. Provide Shelter
  - g. Conduct Census Counts to Determine Population

**The Chief Appraiser will require an annual report each of the following years on the Texas Parks and Wildlife form "PWD-888-W7000" describing how the management plan was implemented during the previous year.**

*Additional information on Wildlife Management Appraisal titled "Guidelines for Qualifications of Agricultural Land in Wildlife Management Use" may be obtained on the Texas Comptroller of Public Accounts website: <http://www.window.state.tx.us/>*

# **Beekeeping Guidelines**

Effective January 1, 2012, the Texas Legislature added another agricultural use for purpose of open-space land appraisal. Tax Code Section 23.51 (2) was amended to include the definition of agricultural use “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 five (5) or more than twenty (20) acres.”

This provision permits the owner to raise or keep bees for two purposes: (1) pollination or (2) the production of human food or products that have commercial value.

The minimum degree of intensity was established using Section 131.001 Texas Agricultural Code’s definition of an apiary as a place where six (6) 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.

## **Kaufman County’s minimum degree of intensity standard is set at five (5) acres and six (6) colonies.**

**For each additional 1.5 acres one additional hive is required.**

<b>Number of Acres</b>	<b>Number of Hives</b>
<b>5</b>	<b>6</b>
<b>6.5</b>	<b>7</b>
<b>8</b>	<b>8</b>
<b>9.5</b>	<b>9</b>
<b>11</b>	<b>10</b>
<b>12.5</b>	<b>11</b>
<b>14</b>	<b>12</b>
<b>15.5</b>	<b>13</b>
<b>17</b>	<b>14</b>
<b>18.5</b>	<b>15</b>
<b>20</b>	<b>16</b>

- When a property owner initially seeks qualification for agricultural use appraisal for beekeeping, they must show proof of history of agricultural use on the land for five (5) out of the preceding seven (7) years.
- Acreage with a Homestead Exemption cannot be considered for agricultural history or agricultural appraisal.
- KCAD will require copies of: Registration of the Apiary, Branding information, Copies of Receipts Pertaining to Beekeeping and Pictures of Hives.

- The property owner should draw a landscape plan of the property and indicate how different plants and plantings (fruit trees, shrubs, vines, flowers, clover, buckwheat, vetch, etc.) contribute to bee foraging.
- The hives must be located on the property for at least seven (7) months of the year.
- The hives must be maintained and kept alive.
- The agriculture productivity value for land used for beekeeping will be the same as the agriculture productivity value for orchard/vineyard land.
- If land is lease for beekeeping, a current written lease agreement must be submitted. Both parties must sign the lease agreement.

### **ITEMS OF USE**

- Bee suit
- Purchase of boxes
- Purchase of bees
- Queen bee
- Purchase of sugar in large quantities
- Planting of flowers (seeds)
- Receipts for sale of honey or related products such as beeswax, candles, soaps etc.

## **Amendments**

October 15, 2019

Agricultural Advisory Board has changed Grazing and Hay Production minimum designated acreage from 10 acres to 9 acres.

November 22, 2019

Kaufman Central Appraisal District has determined that timber production is not a viable agricultural utilization of land in Kaufman County according to the Texas State Comptroller's Office map of the "Forest Region in Texas" in the "Manual for the Appraisal of Timberland."

April 4, 2020

Kaufman Central Appraisal District has changed agricultural land minimum designated acreage from owned to owned and/or leased for all agricultural uses except for Beekeeping. Beekeeping acreage amounts are set by the State of Texas, not Kaufman Central Appraisal District.

September 29, 2020

Agricultural Advisory Board is no longer requiring a Certificate of Inspection for beehives.