

Kaufman Central Appraisal District

3950 S Houston, P O Box 819
Kaufman, TX 75142
(972) 932-6081 – Phone
www.kaufman-cad.org



(Referenced)
Texas Property Tax Code
Section 23.51

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

Revised February 10, 2026

Purpose

The Texas Constitution permits qualified open-space land to be taxed generally at productivity value instead of market value. The legal basis for this type of special valuation is called "Ag Open Space" or 1-d-1. The Texas Property Tax Code Section 23.51 through 23.57 provides the core provisions for implementation.

These guidelines are to be used as a general guide for qualifying agricultural land. Exceptions to this guide will be handled on a case-by-case basis. All contiguous parcels can be considered on a standalone basis with consideration being given to common ownership.

To qualify for Ag Use or Open Space Valuation, the following requirements must be met.

Qualification Requirements

The definition of agricultural use 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 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.

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.

Any applicable homesites, commercial use land or non-ag land acreages are to be deducted from total acreage submitted in the ag application. KCAD will verify any acreage amounts submitted on the ag application by using aerial images or an on-site inspection.

Examples of Non-Qualifying Primary uses are:

- Pleasure and/or personal use gardening.
- Exotic game primarily used for hunting.
- Land used primarily to train, show, or race horses, 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.
- 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

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. 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. This historical use attaches to the land.

Improvements and Exemptions

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.

Land Types and Definitions

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

Improved Pasture – 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 that twenty (20) acres.”

Evidence Required with Application

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.

The following are some types of documentation that will be helpful in proving your case:

- 2 notarized affidavits from the previous owner or any other person who has knowledge of the history of the property
- 3 current receipts showing the purchase of livestock, feed, fencing material, farm and ranch equipment, etc.
- Current pictures of the property pertaining to the ag use
- Schedule F income tax filings
- Active lease agreements
- Proof of crop purchase/sale
- Any other current pertinent information documenting ag use on the property

If your land is leased to land that is contiguous to your land or you are leasing land that is contiguous to your land to meet the minimum acreage for any ag use, you must submit a current lease agreement that is signed and dated by all parties.

Typical Agricultural Standards

Grazing Domestic Livestock

1. Minimum of nine (9) contiguous acres owned and/or leased and devoted for grazing.
2. Property must be fenced and have a water source
3. Livestock must have open space for grazing to support at least three (3) animal units.
4. Tracts of land larger than 9 acres should have an additional one (1) animal unit for every additional eight (8) acres.

Animal Unit Equivalent Chart

Kind of Animal	Animal Unit	AU per Head
Cows/Horses	1	1
Goats/Sheep	1	5

Hay Field

1. Minimum of nine (9) contiguous acres owned and/or leased and devoted for hay production.
2. A 10% allowance of ag land that is wooded land and/or non-baleable land will be given. If the wooded land and/or non-baleable land is over 10%, that portion of the land will not qualify.
3. Typically, proof of two (2) cutting in years of normal rainfall.
4. Land should be fertilized heavily at first of year (150-300 lbs. per acre) and top dressed later as needed.
5. There should be no animals on a hay field during growing season. Animals may be wintered on hay fields.

Orchard/Vineyard

1. Minimum of three (3) contiguous acres owned and/or leased and devoted to an orchard or 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.
4. Grape vines are five hundred and fifty (550) vines per acre.

Truck Farms/Vegetable/Horticulture

1. Minimum of nine (9) contiguous acres owned and/or leased and devoted to truck farms/vegetable/horticulture.
2. Proof of produce sold wholesale to the public.

Christmas Tree Farm

1. Minimum of nine (9) contiguous acres owned and/or leased and devoted for growing Christmas trees.
2. Yearly trimming required.
3. Four hundred (400) trees per acre.

Catfish Farm

1. Minimum of nine (9) contiguous acres owned and/or leased and devoted to catfish farm.
2. Record of sales.

Dry Crop/Irrigated Crop

1. Minimum of nine (9) contiguous acres owned and/or leased and devoted to crops.
2. A 10% allowance of ag land that is wooded land and/or non-planted land will be given. Any wooded land and/or non-planted land over 10%, that portion of the land will not qualify.

Timber Production

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

Beekeeping

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.”

Kaufman County’s minimum degree of intensity standard is set at 5 acres and 6 colonies. 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.

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. The hives must be located on the property for at least 7 months of the year, be maintained and kept alive

Number of Acres	Number Of Hives
5	6
7.5	7
10	8
12.5	9
15	10
17.5	11
20	12

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. Any acreage with a Homestead Exemption cannot be considered for agricultural history or agricultural appraisal.

The following is required supporting documentation that must be submitted with ag application:

- Branding information (if applicable),
- Minimum of 3 current receipts pertaining to beekeeping
- Current pictures of hives.
- 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.

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.

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 30th of the tax year.
5. Management plan must be submitted on the Texas Parks and Wildlife form, "PWD 885-W7000."
6. **A minimum of 12.5 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/>