DENTON CENTRAL APPRAISAL DISTRICT

LOCAL AGRICULTURAL & WILDLIFE POLICY

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Introduction

The Texas Constitution permits agricultural special appraisal only if the land meets specific requirements. Texas Property Tax Code (Tax Code) Section 23.51 sets the standards for determining whether land qualifies. The property owner must apply for agricultural special appraisal. The Tax Code provides for applications under 1-d (Agricultural Appraisal) and 1-d-1 (Open Space Agricultural Appraisal). Applications must be filed before May 1st of the tax year applied for. Late applications may be filed after the deadline, up until the appraisal records are approved by the Appraisal Review Board (ARB). If a late application is approved, the property is assessed a 10% late filing penalty for that year only. Currently, Denton Central Appraisal District (DCAD) does not have any applications filed under 1-d Agricultural Appraisal or 1-d-1 Timber Land.

Property must qualify under Tax Code Subchapter D for Open Space Agricultural Appraisal. Section 23.51(1) and 23.52(d) allow the Chief Appraiser to define the degree of intensity generally accepted for agricultural use (minimum degree of intensity).

These standards are to be used as a guide for qualifying agricultural land. Exceptions will typically not be made in order to treat each application uniformly and equally. Applications that are denied based on a failure to meet the minimum degree of intensity standards, or for any other reason, may be protested to the ARB, which has the authority to overturn a denial.

Definitions of Key Words & Phrases

Animal Unit (AU) - Typically equates to 1,000 pounds of live animal weight.

Cultivate - To prepare and use land for crops; to raise or grow crops.

Dry Cropland - Land that is cultivated and seeds are planted and grown without artificial watering.

Improved Pasture - Land planted or sprigged with grasses that are not native to Denton County. These grasses are used to grow forage that is often baled for later use by livestock, but may also be grazed. It may also be called introduced grasslands and may include the application of fertilizer and herbicide.

Native Pasture - Land that has grasses native to Denton County and is used primarily for grazing livestock or is cut and baled for hay.

Prudent - Describes someone capable of making important and shrewd decisions in the management of practical affairs. Land must be utilized as any ordinary and prudent manager in a similar type of agricultural endeavor would.

Principal Use - The primary use of the land. If the land is used for more than one purpose, the most important/primary/principal use must be agricultural. For example, pleasure gardening is not the principal use of residential land.

Stocking Rate - The amount of land allotted to each animal for the entire grazable portion of the year.

Rollback - The term used to identify the recapture of taxes when land previously receiving special valuation ceases agricultural use or changes to a non-agricultural use.

Tax Year - January 1 - December 31

Typical - Exhibiting the essential characteristics of a group. Agricultural land must be utilized as a typical (ordinary) prudent manager would. Statistically, a typically prudent manager is the median farmer or rancher.

Qualifications for Agricultural Special Appraisal

Property may qualify for agricultural appraisal if the land meets the following criteria:

- The land must be devoted principally to agricultural use. Agricultural use includes, but is not limited to, cultivating the soil; producing crops for human food, animal feed, or planting seed or fibers; floriculture; viticulture; horticulture; raising or keeping livestock (or 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 or leaving land idle in conjunction with normal crop or livestock rotation. The term also includes the use of land for wildlife management and raising or keeping bees for pollination or for the production of human food or other tangible products having a commercial value (Tax Code Section 23.51).

- The land must be principally devoted to agricultural use at the degree of intensity that is common for prudent managers in the local area. (Tax Code Section 23.51)

- Rural land must have been devoted to agricultural production for at least five of the preceding seven years. However, land within the city limits must have been devoted continuously for the preceding five years, unless the land did not receive, to the property, substantially equal city services as other properties in the city (Tax Code Section 23.56).

- Pursuant to the *Manual for the Appraisal of Agricultural Land*, "Land will not qualify for productivity valuation simply because it is rural or has some connection with agriculture. Neither will it qualify because it is open land that has no other possible use. The law does not provide a tax break for every use of open-space land. For example, casual uses such as home vegetable gardens do not qualify for productivity appraisal."

- Land may continue to qualify for agricultural appraisal when transferring ownership if the new owner uses the property at or above the standard degree of intensity, or the land is used in materially the same way on lesser acreage as the former owner during the proceeding tax year and the use is overseen or conducted by the same individuals. Land transferring from the former owner to the surviving spouse is not considered a change in ownership for purposes of the cited section (Tax Code Section 23.54).

Application Procedures

1. Application forms (50-129) are available at the DCAD office or online at: https://www.dentoncad.com/agricultural-information/

2. Fill out the form *completely* and return it to the DCAD office after January 1st, but no later than April 30th. Remember, making false statements on your application is a criminal offense.

Incomplete applications will be denied

3. It is strongly suggested to include any relevant documents that support the historical and current agricultural use.

Applications lacking supporting documentation may be disapproved or denied.

If your application is denied you may file a protest to ARB within 30 days of the denial.

4. If your property is valued by more than one appraisal district, you must file an application with each appraisal district office in order to receive agricultural special appraisal in each county.

5. If more time is needed to complete the application form, a written request must be submitted to the chief appraiser before the April 30th deadline. The chief appraiser may extend your deadline up to 60 days if you have a good cause for requesting extra time.

6. After the April 30th deadline, applications may still be filed **before** the ARB approves the appraisal records (usually mid-July). However, if approved, a 10% late penalty will be imposed for the tax year. The penalty is 10 percent of the difference between the market value and taxable value of the ag land. Once the ARB approves the records, applications cannot be accepted for the current tax year.

Evidence to Support Use

- Pursuant to the *Manual for the Appraisal of Agricultural Land*, to qualify land for agricultural special appraisal, the property owner must be able to show the chief appraiser that their land meets all requirements. To do so, the property owner must apply for the appraisal and the property owner may need to provide the chief appraiser with sufficient documentation necessary to determine whether the land qualifies.

- It may be necessary to provide substantial evidence of use, such as:

    - Written lease agreement between the owner and the operator
    - Receipts for feed, fertilizer, animals, or equipment
    - Veterinary bills
    - Profit/loss statements, income tax returns
    - Dated Photos
    - Notarized affidavit from the previous owner/neighbors/tenants
    - Other forms of proof of agricultural production

- The burden of proof is the responsibility of the property owner. They must show evidence that they are following common production steps for their type of operation, including typical amounts of labor, management, investment, and scale.

Processing the Application

- The chief appraiser must act on each application by processing the application and approving, disapproving, or denying the application. Applications must have a final determination made no later than 90 days after the date filed. An application will be either approved or denied in its entirety. If the application is denied, the determination may be protested to the ARB within 30 days of the date on the denial letter. Applications filed and approved under section 1-d-1 do not need to file again unless the ownership changes, the land's eligibility changes, or the chief appraiser requires a new application.

- If the chief appraiser disapproves the application and requests more information, the property owner has 30 days to reply. The property owner may file a request for more time, but must have good cause. If a response is not timely given, the application will be denied.

- If the chief appraiser denies the application, they must inform the property owner in writing within five days of the decision. This notice must explain how to protest the determination. It is strongly encouraged to bring clear, concise, and convincing evidence to the ARB hearing since the burden of proof is on the taxpayer to prove agricultural use and qualification for special appraisal.

- The chief appraiser may request a new application to verify that the land still meets the minimum qualifications. If an application is not filed, the land will lose its eligibility. If you purchase land that is already qualified as of January 1st of the current tax year, you must reapply in your name by April 30th of the *following* tax year.

- According to Section 23.54(e) of the Texas Property Tax Code, if a person fails to file a valid application on time, the land is ineligible for agricultural appraisal for that year.

- The agricultural appraisal is based on an estimate and average of the typical annual income and expenses of a cash lease of the agricultural land type during the five year period preceding the year before the appraisal. The agricultural appraisal may change annually based on these figures and the capitalization rate.

- Property is not eligible for agricultural special appraisal if owned by a non-resident alien or by a foreign government, corporation, partnership, trust or other legal entity in which a non-resident alien or foreign government owns a majority interest.

- The property owner must inform the chief appraiser of any changes in the status of the land.

- The property should be in "active use" at the time of application. A property owner should have a plan in place and have started their agricultural production before applying for agricultural valuation.

Changing to Non-Agricultural Use

If your land is receiving agricultural special appraisal and ceases to be eligible for the special appraisal, you may be responsible for a rollback tax for each of the previous three years in which the land received the agricultural valuation appraisal according to Tax Code Section 23.55. The rollback tax is the difference between the taxes paid on the land's agricultural value and the taxes that would have been paid if the land had been taxed on its market value.

If the chief appraiser determines a change to a non-agricultural use has been made, a change of use notice is sent to the property owner. If you believe this determination was made in error, a protest may be filed with the ARB within 30 days of the date the notice was mailed. If the determination is not protested or if the ARB upholds the change of use, the rollback tax is owed. The owner who changes the use of the land is responsible to pay the rollback tax.

Agricultural Advisory Board

The Agricultural Advisory Board is appointed by the Chief Appraiser with the advice and consent of the DCAD Board of Directors. The Agricultural Advisory Board members must be landowners in the district whose land qualifies for appraisal under the Texas Property Tax Code, Chapter 23, Subchapters C, D, E or H and they must have been residents of Denton County for at least five years. The Agricultural Advisory Board meets at least once per year at the call of the chief appraiser.

The board's function is to advise the chief appraiser on major issues dealing with agricultural and timber appraisal; net to land, degree of intensity standards and other agricultural use and appraisal issues. As an advisory board, they have no decision-making authority or responsibility. The Agricultural Advisory Board will not and cannot become involved in matters dealing with individual properties or in determining their eligibility for agricultural special appraisal.

Degree of Intensity Standards

The Texas Comptroller's *Manual for Appraisal of Agricultural Land* states that "the degree of intensity test is intended to exclude land on which token agricultural use occurs in an effort to obtain tax relief."

Agricultural use must be to the degree of intensity generally accepted in the area defined as:

Farming or ranching to the extent that the typically prudent manager in the area of the taxing unit would farm or ranch on an identifiable and substantial tract of land when the tract is devoted principally to agricultural use. Identifying the key elements of the definition and explaining each as follows can gain a better understanding of this definition.

- Area - Generally described as that land inside the jurisdictional boundary of Denton County.
- Principal use - Primary use of the land as compared with other current uses. *Typically, a minimum of 90% of the land applied for should be used for agricultural productivity.* This allows for a 10% "buffer" of land that would otherwise be devoted to agriculture, but is unfit due to physical, jurisdictional, ecological, or economic forces.
- Prudent manager - Typical farm or ranch manager capable of making important management decisions and shrewd in the management of practical affairs.
- Substantial tract - An identifiable tract of land of adequate size to support a typically prudent agricultural operation.

The chief appraiser is required by law to develop degree of intensity standards for each type of agricultural production category in the county. The adopted minimum degree of intensity standards are on pages 12 and 13 of this document. These standards reflect the minimum typical land mass and practices used during production of various kinds of crops, livestock, etc., in Denton County. Yields for different soil types and conditions may vary. The degree of intensity standards for each agriculture category is subject to change from year to year. DCAD will review all agricultural applications regardless of acreage. Consideration will be given to parcels that do not qualify as a stand alone tract, but are operated in conjunction with contiguous parcels provided that:

- The agricultural use and owner of both parcels are the same.
- When adding the total acreage of the two parcels together, the total acreage devoted to agricultural use must meet the degree of intensity standards.
- All other requirements for qualification are met.

The agricultural use must be active, sustainable, and the principal use of the property. A prudent agricultural owner that has a home on the property typically maintains one acre or more used primarily for their residence. There is no provision allowing a new owner to extend the agricultural appraisal to a tract that does not meet the minimum degrees of intensity standards solely because the previous owner received the special appraisal.

Beekeeping

Chapter 131 of the Texas Agriculture Code is about the agricultural standards of beekeeping in Texas. It begins with defining terms to be used in the statute. For example, an "apiary" is a place where six or more colonies of bees or nuclei of bees are kept. It is a good place to reference regulations relating to beekeeping in the State of Texas. Tax Code Section 23.51(2) states that “The term agricultural use 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 acres or more than 20 acres.” Hives must be maintained and kept alive.

Degree of Intensity:

The first 5 acres require 6 hives (as defined by Section 131.001 Texas Agriculture Code).

Additional hives/acre:

5 acres = 6 active hives	15 acres = 10 active hives
7.5acres = 7 active hives	17.5 acres = 11 active hives
10 acres = 8 active hives	20 acres = 12 active hives
12.5 acres = 9 active hives	

Typically, hives must be active and located on the property at least 6 months of the year. Production value used for Bee's will be the same as the current land use category when converting to bees, or the most likely land use category for traditional agriculture.

When property owners initially qualify for agricultural special appraisal they must show proof of history for agricultural use/beekeeping for any of the five out of the preceding seven years. Several ways to do this include providing export, import or intra-state permits, which are required by the Texas Apiary Inspection Service to transport hives, pictures, purchase/sales receipts, and lease agreements.

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. (Acreage used primarily for residential purposes cannot also qualify for ag. Eg: a five acre property with a one acre home site would not meet the minimum acreage requirement of five acres used for beekeeping)

Wildlife Management

Under the Texas Property Tax Code Section 23.51(7), using land for wildlife management is a qualified agricultural use if the land was previously qualified open-space land the year prior and is actively used for wildlife management. There is no minimum acreage requirement for wildlife management unless the tract of land is smaller than it was the January 1st of the prior year. If the tract of land is smaller than it was the January 1st of the prior year, then it must meet the minimum acreage requirement of 14.3 acres as selected by the Board of Directors following the procedures pursuant to the Texas Administrative Code Title 34, Part 1, Chapter 9, Subchapter G. The land must be used in at least three of seven qualifying wildlife management activities, as prescribed on the Texas Parks & Wildlife Department Wildlife Management Plan, to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, including food, medicine, or recreation. A Wildlife Management Plan must be filed with the 1-d-1 (Open Space) Agricultural Use Appraisal Application. For more information regarding wildlife management, please refer to the *Guidelines for Qualification of Agricultural Land in Wildlife Management Use* found here:

https://comptroller.texas.gov/taxes/property-tax/ag-timber/index.php

The Texas Administrative Code, Title 34, Part 1, Chapter 9, Subchapter G, Section 9.2003 gives the appraisal district the authority to require an Annual Report to be submitted showing how the wildlife management plan was implemented the year before. DCAD requires Annual Reports to be submitted every year, along with documentation such as receipts, photographs, etc. Failure to submit an Annual Report will result in a new application and plan being required for the next tax year.

Helpful Websites and Documents

Texas Parks & Wildlife Department (TPWD):
Agricultural Tax Appraisal Based on Wildlife Management
Tax Valuation for Wildlife Management FAQ
Wildlife Biologist and Technicians that can assist with Information

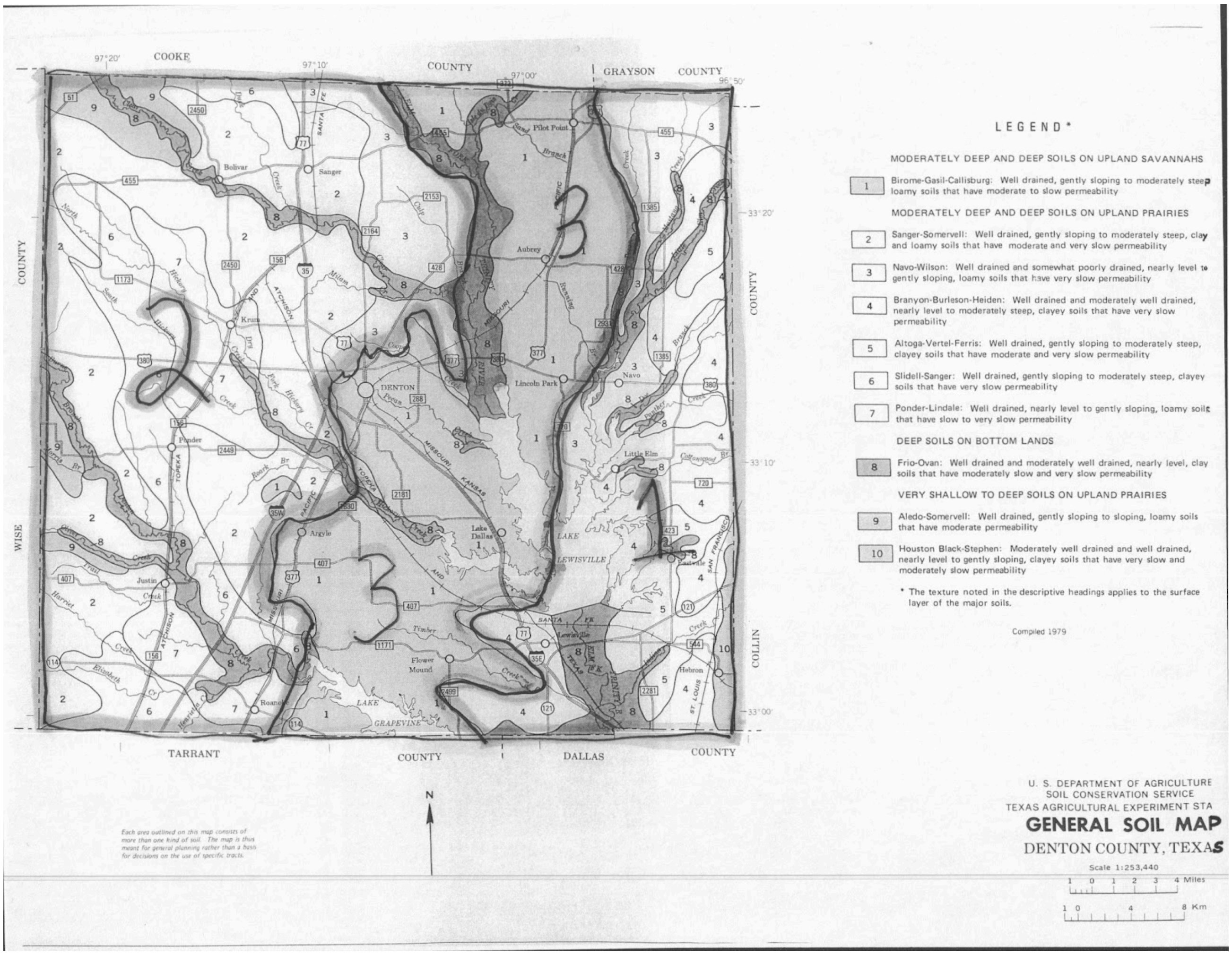
Texas Comptroller
https://comptroller.texas.gov/taxes/property-tax/ag-timber/index.php
Manual for the Appraisal of Agricultural Land
Guidelines for Qualification of Ag Land in Wildlife Management Use

Minimum Degree of Intensity Standards Chart

Denton CAD Minimum Degree of Intensity Standards		
Minimum Homesite	**Typically 1 Acre +**	Small acreage with a home built upon the tract is primarily a residential use. Any Ag use is secondary in nature to the home. According to the Tax Code 23.51(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."
Productivity Category	**Typical Minimum Acreage**	Tax Code 23.51(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."
Bees	5 ac min 20 ac max	6-12 hives. Valued in pasture category based on soil map
Improved Pasture	3 Acres	Typically coastal bermuda grass, often fertilized, weed controlled and seeded
Native Pasture	5 Acres	Native grasses allowed to self regenerate, no seeding/fertilizing
Irrigated crop	N/A	There is not significant irrigated crop land in Denton County
Dry Crop	5 Acres	Must produce a salable commodity
Orchards	3 Acres	Must produce a salable commodity
Vineyards	3 Acres	Must produce a salable commodity
Waste	Must be contiguous with land that qualifies on its own	Waste land must be used for the same agricultural use at the same degree of intensity as the adjoining qualified land. This category is for land that produces extremely poorly, but still meets the degree of intensity test. This designation is uncommon and must still be used for agriculture.
Wildlife Management	14.30 Acres / 11.1 Acres (Co-op Assoc.)	No minimum acreage unless the tract of land is smaller than it was the January 1st of the prior year. If the tract of land is smaller than it was on January 1st of the prior year, then it must meet the minimum acreage requirement.
Minimum Animal Units Standard	**1 Animal Unit (AU) Minimum per 6-12 Acres dependent upon pasture type**	The minimum animal unit is an integral part of the degree of intensity standard in that you must be using your land to produce an agricultural product and a prudent farmer will maximize the usage of their land to maximize their returns. DCAD typically requires a minimum of 1 animal unit to be run on pasture land for the majority (183 days) of the year. If rotating livestock or running stocker calves, please indicate so on the application. Additional information may be requested to verify use.

Typical Stocking Rates	1 AU per minimum acreage set	Typical stocking rates vary by pasture type. 1 AU per 6 acres is expected to be maintained for 12 months on improved pasture(1 AU per 3 acres if utilizing the pasture for 6 months). The same applies to native pasture at a rate of 1 AU per 12 acres (1 AU per 6 acres for 6 months).
Animal	**AU value**	
Cow	1	Raising beef, dairy, or breeding stock for sale to other producers or processors.
Cow/Calf	1.15	
Calf	0.5	2 calves equal 1 animal unit
Bull	1.5	
Horse	1.25	Typical stocking rates vary by pasture type. The minimum acreage for improved pasture is 6 acres, so 1 AU per 6 acres is expected to be maintained for 12 months (1 AU per 3 acres if utilizing the pasture for 6 months). The same applies to native pasture at a rate of 1 AU per 12 acres.
Miniature horse/Donkey	0.5	Breeding, 2 miniature horses/donkeys equal 1 animal unit
Goat/Sheep	0.2	Goat production includes mohair, meat, dairy, or sale to other producers as breeding stock. Sheep production includes wool, meat, or sale to other producers as breeding stock. 5 goats/sheep equal 1 animal unit.
Exotics (By Weight)	1,000 LBS = 1AU	Non native animals produced for varying commercial uses.
Bees	6 colonies with another colony for each 2.5 ac land to 12 colonies for 20 acres	
Minimum Productivity Standards		The minimum productivity standards are an integral part of the degree of intensity standards. Land must be used to produce an agricultural product and a prudent farmer will maximize the usage of their land to maximize their returns.
Hay	3 AC and 1-3 cuttings in a typical year	Typically 1-3 cuttings per year, typical yields vary based on rainfall and typical management practices.
Crops	Varies	Crop yields per year based on typical production per year per acre in Denton County.
Orchard	3 AC 14-100 trees per acre (14 Pecan / 100 Peach)	Must produce a salable commodity
Vineyards	3 AC min. 600-700 vines per acre	Must produce a salable commodity

Denton County Soil Map



Frequently Asked Questions

What land qualifies?

Land may qualify for agricultural appraisal if it meets the following criteria: The land must be principally devoted to agricultural use at a degree of intensity that is common for prudent managers in the local area. Agriculture must be the primary use and should be utilized the majority of the year. The land must have been devoted to agricultural production for at least five of the preceding seven years in unincorporated areas of the county, and continuously for the preceding five years within city limits. Some exceptions may apply, such as if the land did not receive substantially equal city services as other properties in the city, such as city water services.

The burden of proof for agricultural appraisal qualification lies with the property owner. Any documentation that assists in proving the use will be considered, such as receipts showing breeding, purchases, sales, lease agreements, and dated photos of agricultural activity.

Is there a minimum acreage to qualify for agriculture? Is there a minimum number of animals per acre?

The special-use valuation applies to non-homesite land which has a current principal use of agriculture. The operation must meet the minimum degree of intensity standards for the area, including the typical land size needed for agricultural production. Production is an essential consideration of agriculture. Show animals (non-breeding) do not qualify. The minimum degree of intensity standards for Denton County are set forth on pages 12 and 13.

Will horses qualify for agricultural appraisal?

Land used primarily to raise or keep horses to the degree of intensity standards may qualify for agricultural appraisal. Land used primarily to train, show, or race horses, to ride horses for recreation, or to keep or use horses in some other manner that is not strictly incidental to breeding or raising horses or using horses as part of agricultural productivity, does not qualify. Similarly, land used as a stable, where horses are kept, fed, and cared for, is not being used primarily for an agricultural purpose, unless the stable is incidental to breeding and raising horses.

My land is not receiving agricultural appraisal – how do I establish a history?

Five years of active use is required to establish history on land not previously in agriculture. Once the land has an agricultural use that meets the current degrees of intensity standards, collect documents (receipts of purchases, sales, harvesting, etc.) and dated photos supporting the use for each year of history and the current year. You may file after the history has been built and supply evidence, or file the year that agricultural use begins and start building history with DCAD.

How do I show history when I just purchased my property?

You will need to provide evidence of the historical use of the land. If the previous owner was using the land for an agricultural purpose you may use a notarized affidavit from the previous owner stating their use for those years. Simply stating that the appraisal district has granted agricultural valuation in the past does not necessarily suffice for the historical use requirement. It is possible that the appraisal district was not informed of the prior owner's changes in use and thus the previous valuation could have been granted in error. Affidavits of agricultural use from neighbors or tenants may also be accepted.

When is the deadline to file?

The deadline to timely file is before May 1st every year. If the application is submitted on or after May 1st but before the appraisal records are approved by the ARB (typically mid July) and is approved, a late penalty of 10% of the difference between the agricultural value and market value will be assessed. Once the appraisal records are approved, applications can no longer be accepted for the tax year.

I received a request for a new application, but I have made no changes – why?

New applications are requested periodically to update our records. Reasons for DCAD requiring a new application may include: outdated information on the last application, change in ownership (including changing from your LLC to your personal name), property acreage has changed, a new structure was built on the property, agricultural use was not readily evident during a site inspection.

How will I know the outcome of the application?

DCAD provides letters of approval or denial as required by the Tax Code within 90 days of the application being filed. Property owners may protest an application denial to the ARB within 30 days of the date on the letter.

Is it possible to receive a partial approval/denial?

No. Each application filed will be approved or denied in its entirety by parcel. Only land with a qualified history and a qualified use may be approved for agricultural special appraisal. If the property has a current, qualified agricultural use, but only part of the land has met the 5 year history requirement, 2 applications should be filed for the property - one for the land with a qualified history that can be approved, and one for the land without a qualified history that will be denied, but allowed and tracked as building history to meet the history requirement.

How much of my land needs to be used for agriculture to receive the special appraisal?

It is typical for the majority of agricultural land to be usable and actively used for agricultural production. 90% or more of the land applied for should be used for agricultural production. For example, if 100 acres are applied for, at least 90 acres should be principally devoted to and actively used for agriculture. The Tax Code directs that land must be used for agricultural purposes to receive the special appraisal. DCAD recognizes that some property may have economic, legal, physical, or other forces prohibiting 100% use for agriculture, and those portions are not used for a non-agricultural use, and wants to recognize this fact.

How do I qualify?

To be considered for agricultural appraisal, a completed [50-129] 1-d-1 (Open-Space) Agricultural Use Appraisal application must be filed before May 1st of the current year. The use applied for must be active on the property and meet the current local degree of intensity standards.

Do I need to reapply annually?

Once agriculture is approved, no subsequent applications for 1-d-1 appraisal need to be filed by the owner unless requested by the district, or unless the owner makes changes in types of agriculture from the original application (i.e. dry crop to cattle). However, a requirement for wildlife appraisal is to file an annual report with DCAD each year before May 1st. The responsibility is on the owner to notify DCAD of any changes in agricultural use, including cessation of agriculture.

I'm interested in beekeeping – what do I need to know?

Applications for beekeeping apply to non-homesite land of 5-20 acres. In addition to the standard 1-d-1 application, additional information/lease agreements/receipts are strongly encouraged.

I'm considering wildlife as a form of agriculture – what do I need to know?

Using land for wildlife management is an agricultural use, if such land was previously qualified open-space land and is actively used for wildlife management. If the size of the tract has not been reduced from the previous year and is currently appraised for agricultural use, then the landowner may switch to wildlife management. If the size of the tract has been reduced, the minimum acreage is 14.3 acres. A Wildlife Management Plan must be filed with the 1-d-1 (Open Space) Agricultural Use Appraisal application. All minimum degree of intensity standards must be met for wildlife management.

I noticed "Timber" is listed as an agriculture activity – what does that mean?

Timber involves harvesting and milling forested property commercially. Primarily, timber tracts lie in East Texas. It does not include using wood for purposes such as fencing, firewood, etc.

How do I know if land I'm considering buying has agricultural appraisal on it?

Search for the property on DCAD's website (or call and ask!). Look up the account number itself or search by either the address or owner's name. Select the account's 'View Details' button. Under values, look for the line: Agricultural Market Value. If the property has agricultural valuation, a value will be listed on that line. As a reminder, recently purchased property will have its agriculture valuation removed and the new owner will be sent an application, as a courtesy, to reapply.

I'm a new owner on land that currently has agricultural special appraisal. I was told I have to hurry and transfer the appraisal into my name to keep from losing it. Is that correct?

Any land purchased currently having an agricultural special appraisal valuation will retain the valuation for the remainder of that tax year. The next January, the special appraisal is removed. As a courtesy, an application is sent to the new owner to file for the special appraisal. The owner has until April 30th to respond timely.

What if I am a new owner, but did not receive an agriculture application?

While the vast majority of property with agriculture in the prior year with new owners receives applications, sending an application is a courtesy, not a legal requirement. If you did not receive an application in the mail, you can always find an application in our office or our website here: https://www.dentoncad.com/agricultural-information/

What is a rollback, when will it apply, and how much will it cost? Are there exceptions?

If land is currently, or previously within the prior 3 years, in agriculture and is developed (commercial development, multiple-residential development, etc.) or agricultural productivity ceases, then the land is subject to a rollback for up to the 3 prior years according to Tax Code Section 23.55. The rollback is to collect the difference between the taxes paid in those years under agricultural special appraisal and the taxes that would have been paid at full market value. The taxpayer is responsible to notify the appraisal district of the change of us. The rollback debt follows the land and is enforced via tax lien until paid. Once a rollback is initiated, the owner has 30 days to file a protest with the ARB if they believe the determination was made in error.

DCAD is not a taxing authority. DCAD notifies the owner, and subsequently the tax office, when a change of use has occurred and a rollback tax is due. DCAD has no basis to develop rollback estimates. The Denton County Tax Office will send a bill once a rollback is triggered, but it does not estimate rollbacks in advance. However, those needing an estimate can develop a ballpark number on any property through research online. Again, the rollback amounts to the difference between the taxes paid in those years and the taxes that would have been paid at full market value in those years. The few exceptions to the rollback taxes, such as rollback taxes not being owed on land put into a homestead exemption, can be found in Tax Code Section 23.55.