

COMANCHE CENTRAL APPRAISAL DISTRICT

AGRICULTURAL LAND QUALIFICATION GUIDELINES

Amended May 6, 2024,

By Ag Advisory Board

This document was created by the Chief Appraiser with the assistance of the Comanche Central Appraisal District Agricultural Advisory Board, a committee comprised of independent producers within the County appointed by the Chief Appraiser with the advice and consent of Board of Directors.

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This may be modified at any time to meet requirements of the tax code.

It should be noted that 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 by the Chief Appraiser. All contiguous parcels under the same ownership will be considered as one piece of property.

Agricultural Advisory Board

Based on Texas Property Tax Code sec 6.12, the Chief Appraiser shall appoint, with the advice and consent of the Board of Directors, an Agricultural Advisory Board. This board will be comprised of 3 or more members serving staggered terms of 2 years. This board must be landowners in the district whose land qualifies for agricultural appraisal. This board shall meet at least once a year. An employee or officer of an appraisal district may not be appointed. The Agricultural Advisory Board is not entitled to compensation.

The board shall advise the chief appraiser on the valuation and use of land that may be designated for agricultural within the district. The board will not become involved in matters dealing with individual properties and agricultural approvals.

INTRODUCTION

It is the opinion of the Comanche Central Appraisal District (CCAD) that the attached *Agricultural Land Qualification Guidelines* are valid for mass appraisal purposes and can be applied uniformly throughout CCAD. *The Manual for the Appraisal of Agricultural Land*, Property Tax Division, Comptroller of Public Accounts, supports these guidelines.

The Texas Constitution permits qualified open-space land to be taxed generally at productivity value instead of market value. **All properties productivity is based on land type and class. Market valuation is based on total acres of all contiguous parcels (under same ownership) and price per acre is based on sales for the current year.**

Contrary to popular belief, assessment based on agricultural productivity value due to agriculture or wildlife management use is not an exemption from property taxes but a special valuation that may reduce the tax burden during the term in which the land's use qualifies for special valuation. If the land use changes to

nonagricultural use, it invokes an additional tax to recapture the tax savings obtained in previous years.

Much of the agricultural land in Texas qualifies for an agricultural appraisal under Section 1-d-1, but appraisal is available under section 1-d as well. Section 1-d is restrictive, and agriculture must be the property owner's primary occupation and source of income. The legal basis for 1-d special valuation is called "Land Designated for Agricultural Use" and is found in the Texas Constitution, Article VIII, Section 1-d, and in the Texas Property Tax Code (TPTC), Chapter 23, Subchapter C. The legal basis for the special valuation called "Ag Use Open Space" or "1-d-1" is found in the Texas Constitution, Article VIII, Sections 1-d-1 and The Texas Property Tax Code (Chapter 23, Subchapter D).

This guide focuses on section 1-d-1 qualifications.

The general policy of CCAD is in accordance with the *Manual for the Appraisal of Agricultural Land*, qualification guidelines for agricultural use. In order to qualify for Ag Use or Open Space valuation, the following requirements must be met.

APPLICATION REQUIREMENTS

The Texas Property Tax Code requires a valid application be filed before land is considered for agricultural valuation.

The application must meet the following requirements:

The land must have been devoted to a qualifying agricultural use for at least five (5) of the preceding seven (7) years. When history is in doubt, the following are examples of documents that may be provided for verification: IRS schedule F forms, sales receipts, expense receipts, sworn affidavits from neighbors having knowledge of the subject property or copy of leases. An owner applying for ag use valuation using a lease agreement should include a copy of the lease with the application. All lease agreements should include the property owner's name, property id number, the number of acres leased, for what purpose, and the duration of the lease. Lease agreements also need to include the leases name and telephone number for the CAD to contact to obtain # of livestock ran on property or # of bales of hay baled. A valid lease agreement should be signed and dated by both parties.

If the **land is located within the boundaries of a city or town**, the following requirement must be met in addition to the normal requirements: land must have been devoted principally to agricultural use continuously for the preceding (5) years.

Application must be made on an acceptable form after January 1 and before May 1 of the tax year. If May 1 falls on a weekend or holiday, the next working day is the deadline. The U.S.P.S. postmark is considered to be the delivery date. The Chief Appraiser may extend the deadline, for good cause, for not more than sixty (60) days, if the request is received *in writing* before the deadline (TPTC § 23.54 (d)).

A new application must be filed when there is a change of ownership. If a person fails to file a valid application on time, the land is **ineligible** for agricultural appraisal for that year.

Once an application for 1-d-1 is filed and approved, a landowner is not required to file again as long as the land qualifies, unless the chief appraiser requests another application to confirm current qualification.

Applications received **after** the deadline will be accepted until the appraisal roll is certified. If approved, late applications will be subject to a **penalty of ten (10) percent** of the difference between the amount of tax imposed on the property at agricultural value (1-d-1) and the amount that would be imposed if the property were taxed at market value (TPTC § 23.541 (a & b)).

APPLICATION VERIFICATION

All **new** owner applications for this special valuation will be verified by staff onsite before this special valuation is granted. Applications must be signed by the owner or by 1 owner of an undivided interest property if no agent is designated. Routine verification of **all** land in the special valuation program is done during the routine drive-out. Non-compliance will be documented, and action taken to remove non-qualifying land from the program. An additional tax will be triggered if the requirement for a change of use is met.

After the review of a valid application, 1 of 2 actions will be taken.

- Deny or disapprove the application-Owner will be notified by certified mail and given 30 days to provide additional information or appeal the decision.
- Approve application-Once approved the property remains valued using productivity value until a change of use occurs, ownership changes or it is time to update an old application.

ELIGIBILITY REQUIREMENTS

PRINCIPLE USE

The principal use of the land must be agricultural and will be verified by an on-site inspection for all new owners' applications. TPTC § 23.51(2), defines the term "agricultural use" as including but not limited to the following activities:

- Cultivating the soil. See definition in Definitions of Key Words/Phrases at end of this manual.
- Producing crops for human food, animal feed, planting seed or for the production of fibers.
- Floriculture: the cultivation and management of ornamental and flowering plants.
- Viticulture: the cultivation of grapes.
- Horticulture: the cultivation of fruits, vegetables, flowers, herbs, or other plants.
- Raising 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 production of food or other tangible products with 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. See Animal Unit chart for equivalents.
- Participation in a government program and normal crop rotation. Land left idle to participate in a government program is used for agriculture. Land left idle for crop rotation qualifies until it is left idle for longer than the crop rotation period typical for the crop in the area.

Small tracts of land that have been developed and/or marketed for residential use and are of inadequate size to support an **agricultural activity** to the degree of intensity generally accepted in the area do not qualify for Special Valuation. Land will not qualify 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 guarantee a tax break for everyone who owns acreage. Casual uses such as home vegetable gardens, or raising a steer, pig, goat, or sheep for FFA and 4H projects do not constitute agricultural use for property tax purposes.

Small acreage that is not used as part of a larger operation and has a home built upon the tract is primarily residential in nature, with agricultural use secondary. Home sites will be considered a separate land segment on the appraisal roll. CCAD typically has allows a minimum of one acre for a home site at market value on agricultural parcels.

Open-space land must have agricultural use as its primary use in order to qualify. In some instances, the use could be two different activities: part agriculture and part non-agriculture. When part of a parcel is used for nonagricultural purposes, the parcel will be split into separate land segments. Small tracts that are used in conjunction with a larger agricultural operation may be viewed in terms of the overall operation. The land may be owned or leased by the operator. Example: the broiler house within the boundary of a cattle grazing operation.

3 criteria must be met when determining qualification.

In order to qualify & receive a 1-d-1 Productivity Land Use Value, the property owner must apply for the special appraisal and pass the tests explained below.

1. **CURRENT & PRINCIPAL AG USE TEST:** The land must be in ag use as of Jan. 1 of the tax year for one or more of the agricultural purposes which follow the different types of land. The primary use must follow what is typical for the County for the operation taking place on the property.
2. **DEGREE OF INTENSITY TEST:** See definition for degree of intensity at end of manual. **Land must be utilized to the “degree of intensity” generally accepted in Comanche County.** Local farming and ranching practices of a typically prudent manager measure degree of intensity. Typically, prudent may be measured by comparing the actual production of the subject property to the typical yields in Comanche County. **Once a property is in the special valuation program it must meet the intensity of use test every year.** The degree of intensity test measures what the property owner/operator is contributing to the agricultural operation (time, labor, equipment, management, and capital), and compares it with typical levels of input for the same type of operation in the area.

High intensity operations such as poultry or swine production may qualify a small tract of land where otherwise it would not qualify (example: a 40-foot X 300-foot broiler house).

This test is intended to exclude land on which token agricultural use occurs in an effort to obtain tax relief.

Minimum requirements are based specifically on agricultural activity and utilizing to the degree of intensity generally accepted in Comanche County. The chief appraiser is required by law to develop "degree of intensity" standards for each type of agricultural production in the relevant area. These standards reflect the practices that are **typical** for producing various kinds of crops or livestock in the relevant area. Degree of intensity standards will vary from one type of agricultural operation to another. In most cases, property owners must prove that they are following all the common production steps for their type of operation and contributing typical amounts of labor, management, and investment. The chief appraiser's decision on what constitutes an "area", (i.e., soil type), will define "typical" agricultural intensity. The size of the area can vary depending on the commodity. For a common crop, the Chief Appraiser may be able to look to farming practices within the county. Less common crops may require the chief appraiser to consider a multi-county region to decide the typical agricultural inputs.

HERD SIZE TEST-It has been determined that all operations pertaining to grazing land will have a typical herd size of at least 3 animal units. This means that the land being utilized by the herd must have at least 3 animal units (see animal unit equivalent chart and guidelines for determination of degree of Intensity for more details) for the majority of the year (180 days) to qualify.

FARMING-This may be dry crop, irrigated crop, improved pasture or irrigated improved pasture that has a crop harvested from it. Minimum of approximately 50 acres on standalone fields. The scale of the operation is not feasible in terms of capital required for less than 50 acres (owned or hired).

3. **TIME PERIOD TEST**: The land must have been devoted principally to ag use for at least five (5) of the preceding seven (7) years. However, if **the land is located within the boundaries of a city or town the land** must have been devoted principally to agricultural use continuously for the preceding (5) years. **TIME PERIOD TEST**- State law states the land's principal use must have been agricultural use for 5 of the 7 years preceding application to qualify for agricultural valuation.

If the **land is located within the boundaries of a city or town**, the land must have been devoted principally to agricultural use continuously for the (5) years preceding application.

Degree of Intensity does not apply to preceding years, only the tax year of application & every year thereafter. **Once a property is in the special valuation program it must meet the intensity of use test every year.**

GUIDELINES FOR DETERMINATION OF DEGREE OF INTENSITY STANDARDS

These standards reflect the practices that are **typical** for producing various kinds of crops or livestock commonly raised in Comanche County. ALL operations should be raising animals, for wool, meat or sold as livestock and not strictly for show animals. This Degree of Intensity is subject to change from year to year. **See each section for more details.**

<u>CATTLE</u> Native/Imp Pasture	1. Minimum of three (3) head of reproducing cows. 2. Must be fenced with a water source. 3. Provide proof of sale of offspring.
<u>HORSES</u> Native/Imp Pasture	1. Minimum of three (3) breeding mares. 2. Must be fenced with a water source. 3. Provide proof of sale of offspring. 4. Operations set up strictly for boarding, training, and showing of horses do not support an agricultural purpose.
<u>GOATS</u> Native/Imp Pasture	1. Land can be partially wooded but must have enough grasses and other food sources to support eighteen (18) nanny goats. 2. Must be fenced with a water source. 3. Proof of sale of offspring.
<u>SHEEP</u> Native/Imp Pasture	1. Land can be partially wooded but must have enough grass and other food sources. 2. Must be fenced with a water source. 3. Proof of sale of offspring.
<u>Hay Field</u>	1. A minimum of approximately ten (10) acres is required. 2. Typically, proof of two (2) cuttings in years of normal rainfall and typically 80 square or 4 round bales per acre. 3. Land should be fertilized at first of year and top dressed later as needed.
<u>Orchard/Vineyards</u>	1. A minimum of approximately five (5) – ten (10) acres is required and 14-50 trees per acre. 2. Approval on a case-by-case basis.
<u>Truck Farms</u>	1. A minimum of approximately five (5) acres is required. 2. Small operations may qualify if managed intensively. 3. Proof of produce sold wholesale to the public.
<u>Exotic animals</u>	1. Must be raising or keeping species not indigenous to state for production of food or other tangible products with commercial value and meet primary use test. See Animal Unit chart for equivalents. 2. Proof of sale.
<u>Dry or Irrigated Crop</u>	1. Minimum of approximately 50 acres on stand-alone field. 2. 3-year crop rotation
<u>Bee keeping</u>	1. Land is not less than 5 acres or more than 20. 2. Bees for pollination or production of human food or other tangible products with commercial value.
<u>Poultry</u>	1. Used for egg or meat production. 2. See poultry section for number of chickens.
<u>Wildlife</u>	➤ See Guidelines for Wildlife Management.
<u>Tree Nursery</u>	1. A minimum of approximately five (5) acres is required.

NRCS Animal Unit Equivalent Chart - Texas

Domestic Livestock, Native Wildlife, and Exotic Wildlife

Chart developed by Steve Nelle and Stan Reinke, NRCS with input from literature and other specialists from TCE and TPWD.

Kind of Animal	Body Weight Pounds	Daily Ave Intake % of BW	Annual Forage Intake Pounds	AU per Head	Head per AU (Rounded)	CCAD minimum 3 AU
Domestic Livestock						
Beef Cattle (Cow) *	1000	2.6	9490	1	1	3
Horse	1100	3.0	12045	1.27	1	3
Domestic Sheep (Ewe)	130	3.5	1661	0.18	6	18
Spanish Goat (Nanny)	90	4.5	1478	0.16	6	18
Boer x Spanish Goat (Nanny)	125	4.0	1825	0.19	5	
Angora Goat (Nanny)	70	4.5	1150	0.12	8	
Native Wildlife						
White-tailed Deer	100	3.5	1278	0.13	7	WLM
Mule Deer	135	3.5	1725	0.18	6	
Pronghorn Antelope	90	4.0	1314	0.14	7	
Exotic Wildlife						
Axis Deer	150	3.5	1916	0.20	5	15
Sika Deer	145	3.5	1852	0.20	5	26
Fallow Deer	130	3.5	1661	0.18	6	18
Elk	800	3.0	8760	0.92	1	3
Red Deer	350	3.5	4471	0.47	2	6
Barasinga Deer	350	3.5	4471	0.47	2	6
Sambar Deer	400	3.5	5110	0.54	2	6
Pere David's Deer	400	3.5	5110	0.54	2	6
Sable Antelope	500	3.0	5475	0.58	2	6
Blackbuck Antelope	75	4.0	1095	0.12	9	27
Nilgai Antelope	350	3.5	4471	0.47	2	6
Scimitar-horned Oryx	400	3.5	5110	0.54	2	6
Gemsbok Oryx	400	3.5	5110	0.54	2	6
Arabian Oryx	150	3.5	1916	0.20	5	15
Addax	250	3.5	3194	0.34	3	9
Ibex x Boer Goat	125	4.5	1825	0.19	5	15
Impala	130	3.5	1661	0.18	6	18
Common Eland	1000	2.5	9125	0.96	1	3
Greater Kudu	450	3.5	5749	0.61	2	6
Sitatunga	200	3.5	2555	0.27	4	12
Waterbuck	500	3.0	5475	0.58	2	6
Thompson's Gazelle	85	4.0	1241	0.13	8	24
Mouflon/Barbado Sheep	120	3.5	1533	0.16	6	18
Aoudad Sheep	200	3.5	2555	0.27	4	12

This chart is based on the standard concept of an Animal Unit being one 1000-pound beef cow consuming an average of 2.6% of her body weight daily throughout her yearly production cycle. Actual daily consumption will vary considerably throughout the year.

Young of the year (calves, lambs, kids, fawns) are considered as part of the mother until weaning. After weaning, they are considered a separate animal and should be added.

* Other sizes and classes of cattle are usually calculated as 0.1 AU per 100 pounds of body weight. (700 pound steer = 0.7 AU; 1200 pound cow = 1.2 AU; 1500 pound bull = 1.5 AU; etc)

For wildlife species, the AU Equivalent is based on a normal population consisting of females, males and yearling animals. If a specific herd has an unusually high proportion of females, the average weight will be lower, and the AU Equivalent may need to be adjusted.

CHART copied from NRCS and CCAD column added:

https://www.nrcs.usda.gov/Internet/FSE_DOCUMENTS/nrcs144p2_002433.pdf

It should be noted that 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 by the Chief Appraiser. All contiguous parcels under the same ownership will be considered as one piece of property.

FARMING-This may be dry crop, irrigated crop, improved pasture or irrigated improved pasture that has a crop harvested from it. Minimum of approximately 50 acres on standalone fields. The scale of the operation is not feasible in terms of capital required for less than 50 acres (owned or hired).

Crop Land--Dry or Irrigated

Typical crop rotation: cotton, corn, milo, or wheat. Standard practices: shred previous crop, till, plant, fertilize, apply herbicide, control insects, maintain in a workman-like manner, and harvest, graze, or bale.

Common Crops for Comanche County

- Forage or Grain Sorghum
- Corn
- Peanuts
- Wheat
- Cotton
- Oats
- Turf Grass

Rare Crops for Comanche County

Classification	Specific Crop	Yield per Acre	Minimum Acres	Comments
Horticulture	Greenhouses	Varies	Varies	Must be wholesale operation.
Horticulture	Nursery	Varies	5 Acres	Must be wholesale operation.
Horticulture	Orchard	Varies	5 Acres	Must be wholesale operation.
Horticulture	Truck Farm	Varies	5 Acres	Must be wholesale operation.
Horticulture	Tree Nursery	110 trees/acre	5 Acres	Must be a wholesale operation. State reported avg. is 300 trees/ac.
Horticulture	Turf Grass	Varies	5 Acres	Must be wholesale operation.
Viticulture	Vineyards	Varies	5 Acres	Must be wholesale operation.

Pastureland or Grazing Lands for Livestock Production

Animal Units

Intensity of agricultural production is the central issue or standard of agricultural use qualification. A typical prudent livestock operation to the degree of intensity generally accepted in this area, such as grazing cattle or livestock, is four (4) animal units year-round. Year round means twelve (12) months.

In order to give property owners, the benefit of doubt, **CCAD requires a minimum of three (3) animal units** run on pastureland for the majority of the year (180 days) to qualify. **The livestock must be able to graze the land for the majority of the year for the land to qualify for agricultural value.** Normal livestock rotation is understood, but secondary locations need to be referenced on the application.

An animal unit is any domestic animal or combination of animals. Another way to describe an animal unit is **1,000 pounds of animal weight**. See NRCS Animal Unit Equivalent Chart for complete listing of all animals.

Examples of the 3 minimum animal unit counts would be:

- 18 sheep 3 animal units
- 18 goats 3 animal units
- 3 cows 3 animal units
- 6-500 lb. calves 3 animal units
- 3 brood mares 3 animal units
- 12-250 lb. swine 3 animal units
- or a combination of the above.

Improved Pasture-Grass

Standard practices:

- fertilize two to three (2-3) times per year,
- weed and brush control,
- fences maintained,
- stock water,
- systematic marketing of animals,
- and property management of land for long run forage.

Type of Pasture	Typical Acres Per Animal Unit (recommended)	Acreage Needed For Minimal Animal Unit
Improved	3-5	9-15

Native Pasture

Standard Practices:

- weed and brush control,
- fences maintained,
- stock water,
- systematic marketing of animals,
- and property management of land for long run forage.

Type of Pasture	Typical Acres Per Animal Unit (recommended)	Acreage Needed For Minimal Animal Unit
Native	10-15	30-45

HAY

Standard Practices:

- tillage,
- fertilizing,
- cutting,
- baling,
- hauling,
- feeding or marketing.

In normal years, two to three (2-3) cuttings should be achieved. **The hay must be marketable.**

Type	Typical Annual Bales/Acre	Typical Number of cuttings per year	Minimum to Qualify
Improved-Irrigated	80 square or 4 round	2-3	1600 square or 80 round
Improved-Dry	40 square or 2 round	2	800 square or 40 round
Hay Grazer-Irrigated	80 square or 4 round	2-3	1600 square or 80 round
Hay grazer-Dry	60 square or 3 round	1	600 square or 30 round
Native or Johnson Grass-Dry	40 square or 2 round	1-2	400 square or 20 round
Common crops listed under crop land-Dry	40 square or 2 round	1-2	400 square or 20 round
Common crops listed under crop land-Irrigated	80 square or 4 round	1-2	800 square or 40 round

Johnson grass hay fields are typically disked or chiseled lightly early in the spring to enhance growth and assist in weed control and should be fertilized. Some experts do not consider Johnson grass a typical hay crop; however, in Comanche County this seems to be normal.

Wasteland-Barren land

Wasteland is 1 of 6 statutorily listed land categories in the Manual for Appraisal of Ag Land. It is **non-productive land** or land that the typical owner/operator would/could not use. Wasteland cannot be a “stand alone” land class. It **MUST** be used in conjunction with other types of land that qualify for ag or WLM.

Some Examples:

- waterways, creeks, rivers, draws or drainage areas, not financially feasible to utilize,
- windbreaks,
- pivot edges in a field,
- small areas split off by a road, creek, etc.

Wasteland will be valued the same as NP3 ag value per acre and will not have ag productivity applied because ag productivity is a special valuation based on the land's agricultural productivity and wasteland is non-productive land.

HORTICULTURE

Orchards

Standard Practices:

- 14-50 trees per acre,
- written production plan,
- weed control,
- water available for establishment,
- insect control,
- fertilizer,
- prune trees,
- manage,
- and harvest.
- The orchard must be a wholesale operation.

Irrigated Orchard: typically, five (5) acres of land is required to achieve a minimum standard of production to qualify for agricultural use given prudent management.

Dry land Orchard: typically, ten (10) acres of land is required to achieve a minimum standard of production to qualify for agricultural use given prudent management.

Native Orchard: typically, ten (10) acres of land is required to achieve a minimum standard of production to qualify for agricultural use given prudent management.

17 trees per acre with 50' spacing with in row x 50' spacing between rows is typical for **newer orchards** and 9 trees per acre with 70' spacing with in row x 70' spacing between rows is typical for **older orchards** with large trees.

Minimum acres apply on standalone orchards.

Type of Tree	Trees Per Acre	Irrigated (5 Ac Min.)	Dry Land (10 Ac Min.)	Native (10 Ac Min.)
Native Pecan	14	70	140	140
Improved Pecan	22	110	220	220
Peach	50	250	500	500

VITICULTURE

Vineyards

Standard Practices:

- weed control,
- water available for establishment,
- insect control,
- fertilizer,
- pruning,
- manage,
- and harvest.
- The vineyard must be a wholesale operation.

Type of Crop	Vines Per Acre
Grapes: Table	600-700
Grapes: Wine	600-700

BEE KEEPING

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, pursuant to Texas Property Tax Code Section 23.51(2).**

Terminology descriptions and information from Texas Agriculture Code Sec 131.001:

1. "Apiary" means place where colonies of bees or nuclei of bees are kept.
2. "Bee" means any stage of the common honeybee, *Apis mellifera* species.
3. "Colony" means a distinguishable localized population of bees in which one or more life stages may be present

Open-space Agricultural productivity valuation, values are calculated using a modified income approach to determine the per acre value. The challenge with determining value for beekeeping using the cash lease method is that most beekeepers do not lease the land on which the hives are located. The land used for beekeeping will be the same as native rangeland productivity value.

In Texas it is estimated that a hive will produce an average of 74 pounds of honey per year. In In Kimble County, it is estimated that a hive will produce an average of 42 pounds of honey per year. Kimble County with the assistance of local beekeepers estimated an average of \$75 per hive of expenses per year. The average wholesale price for honey in 2016 was \$5.29 per pound.

For calculation of Comanche CAD 2025 beekeeping productivity value, we will use:

Total income per hive	42 lbs. x \$3.26 = \$136.92
Total expense per hive per year	\$75.00
Net Operating Income (NOI)	\$136.92 – \$75 = \$61.92
Productivity value per hive	\$61.92 / .106 cap rate = \$584.15

CCAD requires 6 hives on 5 acres with at least 1 permanent, active hive year-round. Hives must be maintained and kept alive.

CCAD requires the maximum 20-acre tracts have a minimum of 12 hives year-round.

For each additional 2.5 acres 1 additional mainframe is required.

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

The hives must be located on the property for at least 7 months of the year and certified with the USDA FSA office. Bees travel up to 3 miles and will find what they need, or they will move. A prudent beekeeper will do everything necessary to provide for his colonies to keep them alive and will include planting vegetation if necessary.

POULTRY

Keeping poultry in backyards is a widespread and very popular hobby that is practiced throughout society in every conceivable manner and place, in all circumstances including the most urban of neighborhoods. Alternative poultry production is growing due to consumer demand for specialty products from cage-free and free-range birds.

The term, “backyard poultry,” however has never been clearly defined. It would seem obvious that avian species defined as poultry and kept in a backyard would qualify as “backyard poultry.” The US Department of Agriculture (USDA), National Animal Health Monitoring System (NAHMS) Poultry '04 study (3) used the number of birds (other than, or in addition to pet birds) per residence as the dividing line between backyard (fewer than 1,000 birds) and commercial poultry operations (1,000 or more birds). An average backyard flock consists of 35.1 birds (average number of birds per flock ranged from 26.1 in the Southeast to 49.2 in the East). Almost one third of backyard flocks consist of fewer than 10 birds (3).

There are basically three production systems for raising layers for **egg production**: cages, cage-free or “barn” and free-range. Cages are the typical indoor method of raising layers.

1. Caging large number of birds double and triple decked which usually allows 67 to 86 sq. inches per bird. This is the most intensive system to raise poultry as most operations are very mechanized.
2. “Cage-free” or “barn” system chickens are raised loose on a floor, which is generally covered with some type of litter to absorb manure and allow birds to scratch. Normal management allows 1.5 square feet for the birds to explore.
3. Free-range are reviewed by USDA to determine that poultry have access to outdoors at least half their lives. “Free-range” also requires use of the housing in the “barn” system described in #2 above to protect poultry from adverse weather conditions, predators, protect feeders and be suitable for nests and roosts.

For outdoor area, the Soil Association recommends no more than 1,000 meat chickens per acre or 400 hens per acre on pasture that is rotated.

Meat chickens are generally raised in two ways: indoors on litter and free-range.

1. Indoors is typically stocked at 6.5-8.5 pounds of birds per square foot.
2. Free-range limits indoor stocking density to 5.5 pounds per square feet and outdoor to 10.8 square foot per chicken (4,033 chickens per acre). If the number of birds is converted to animal units AU, then it would take 2,000 chickens to equal 1 AU. This would be the maximum number of chickens. Most small operations would be stretched to run that many chickens.

Productivity Value Qualifications:

Barn raised chickens-- 2.0 square feet per bird minimum. (Only the area that the chicken houses cover will qualify for productivity.)

Example: Chicken houses cover 1 acre out of a tract that is 10 acres. Only the 1 acre would qualify for productivity.

Free-range chickens--the suggested stocking rate is 1,000 per acre, but practical would be 250 chickens per acre. This number would qualify the first acre. For every additional 250 chickens, another acre qualifies.

Example: 1,000 chickens could qualify 4 acres. $1,000 / 250 = 4$ acres.

Pasture Pens--Pasture pens are small floorless pens that are moved daily, usually by hand, to fresh pasture. These inexpensive shelters are set in a pasture, on a lawn, or in a garden. They are a favorite of small-scale producers due to their low cost and flexibility. Pens will vary in size. Standard pens may be 10 ft. by 12 ft. by 2 ft. made of wood. Stocking rate may be a maximum of about 1.5 birds per square foot for meat birds. No litter is used so birds can forage, and this cuts down on coccidiosis and parasites. It is harder to raise layers in a pasture pen system.

Publications:

1. "Alternative Poultry Production Systems and Outdoor Access" is available from ATTRA the National Sustainable Agriculture Information Service, <https://attra.ncat.org/wp-content/uploads/2022/12/poultryoverview.pdf>
2. USDA "Poultry Industry Manual" https://www.aphis.usda.gov/animal_health/emergency_management/downloads/documents_manuals/poultry_ind_manual.pdf
3. Texas Agricultural Extension Service "The Home Broiler Flock" <https://agrilifelearn.tamu.edu/s/product/the-home-broiler-flock/01t4x000004OfsVAAS>
4. Texas Agricultural Extension Service "The Small Laying Flock" <https://agrilifelearn.tamu.edu/s/product/the-small-laying-flock/01t4x000004OfsIAAC>

Productivity Value

Ultimately chickens in a free-range system are grazing. Since most pastures that poultry would be grazing would be classified as improved pasture it would be valued the same.

Property Tax Code Sec. 23.014. Exclusion of Property As Real Property.

Except as provided by Section 23.24(b), in determining the market value of real property, the chief appraiser shall analyze the effect on that value of, and exclude from that value the value of, any:

- (1) tangible personal property, including trade fixtures;
- (2) intangible personal property;
- (3) chicken coops or rabbit pens used for the noncommercial production of food for personal consumption; or
- (4) other property that is not subject to appraisal as real property

See appraisal manual for definition of chicken coops/shelters and if it is taxable.

PARTICIPATION IN GOVERNMENT PROGRAMS

- Set aside - Verified through FSA (Farm Service Agency) office by farm number.
- CRP - Verified through FSA office by farm number.
- Soil Conservation Plan - Review plan and ensure owner is participating. Just having a plan on file does not qualify the land for special valuation. The owner must be actively following the directions of the plan.

- [REDACTED]

Open Space AG Use Land On-Site Inspection Guidelines	
PID#(s):	Situs:
Name:	Acres:
*Owner's Contiguous PID#(s):	
Present Ag/Timber Use: yes or no	Effective Acres:

Ag Use		
Land's Current Use:		
☐ Hay	☐ Orchard	☐ Vineyard
☐ Grazing	☐ Truck Farm	☐ Beekeeping
☐ Wildlife Management (use WLM checklist)	☐ Other	
If Grazing:	Adequate Water Supply? Yes or No	Type:
☐ Improved	Is livestock grazing on land now?	Yes or No
☐ Native	What type:	
	How many acres:	
Is fence adequate: (yes or no)	If not, is there evidence of prior livestock grazing? Yes or No	

◆◆◆◆◆	
If there is a combination of uses, estimate percent or number of acres of each use.	
Is there evidence of commercial, residential, or other non-qualifying use?	
Type:	Acres:
Type:	Acres:
In your opinion, should the property qualify for special valuation? Yes or No	
If yes, what use(s)?	
Comments:	
Appraiser:	Date of Inspection:

WILDLIFE MANAGEMENT APPRAISAL GENERAL

The complete guidelines for property owners interested in Wildlife Management for 1-d-1, Open Space Agricultural Appraisal are available in the Guidelines for Wildlife Management.

Wildlife management appraisal is an alternative agricultural appraisal for taxpayers with property used to propagate a sustaining, breeding, migrating, or wintering population of indigenous wild animals.

A Wildlife Management Plan and an Annual Report shall be completed on a form supplied by the Texas Parks and Wildlife Department for each tract of land for which appraisal based on wildlife management use is sought. The form and regional management plans may be obtained by contacting the Texas Parks and Wildlife Department, 4200 Smith School Road, Austin, TX 78744-3291.
https://tpwd.texas.gov/landwater/land/private/agricultural_land/

ECOLOGICAL LABORATORY GUIDELINES

2021 Property Tax Code Section 23.51(1) definitions:

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.

2027 Property Tax Code Section 23.51(1) definition:

or land that is used principally as an ecological laboratory by a public or private college or university and that has been used principally in that manner by a college or university **for five of the preceding seven years.**

A completed and signed Comptroller Form 50-166 application must be filed after January 1 and before May 1 of the tax year for each parcel. These applications must be adequately completed and include a written agreement with a public or private university using the property as an ecological laboratory as of January 1 of the year the application is filed.

In addition to the application, the following documentation will be required:

1. An Ecological Laboratory Plan that covers at least one year and up to five years.
2. Information or bios about the participating faculty and students.
3. Contact information for the faculty personnel in charge and responsible for the research.
4. Supplemental Eco Lab form describing the research activities.
5. Expense and funding report.

6. All signed and dated agreements with the university with the terms between the parties.
7. Maps indicating the exact locations where the research is being conducted.
8. Pictures of the projects and any machinery or special items pertaining to the research.
9. After the first year, an annual report every year during Eco Lab use to indicate results or progress from the prior year's activities.

Only the portion of land principally used in the research throughout the year by the college or university will qualify for ecological lab valuation.

Effective January 1, 2027, the property must have been used principally as an ecological lab by a college or university for five of the preceding seven years to qualify.

If the application is filed after May 1 and is approved, you may receive the special valuation with an additional late ag penalty equal to 10% of the difference of the tax imposed on the property with the special valuation and the amount that would have been imposed on the property if it had been at market value.

If your application is approved, you do not need to file another application unless the chief appraiser notifies you that a new application is required.

An annual report of the activities conducted on the property(s) will be required before May 1 of the following tax year for each year the property(s) receive the ecological laboratory special valuation. Failure to timely file an annual report will result in a late ag penalty of 10% and could result in the property being removed from ecological lab special valuation.

The appraiser will send an Inspection Letter by certified mail to inspect properties to verify research activities at least once every 3 years. Comanche CAD prefers the owner or manager is present for this inspection. During the inspection the appraiser will verify research activities have been completed and take photos for verification. If research activities **have not been completed, then the special valuation will be denied. If the owner or manager fails to schedule an appointment, then the special valuation will be denied.**

ADDITIONAL TAX FOR 1-d-1 CHANGE OF USE

If you have questions after reading this, please feel free to contact us at 325-356-5253.

This may be modified at any time to meet the requirements of the tax code.

Landowners need to be aware that if the use of land having 1-d-1 Productivity Value is changed to a non-agricultural use then an additional tax may be imposed.

Property Tax Code 23.55 imposes an additional tax to recapture the difference between special valuation and market valuation taxes for the 3 preceding years on 1-d-1 land when the owner stops using it for agriculture. The same is true for 1-d land but selling 1-d land also triggers a rollback. Under 1-d-1, the additional tax is a sanction for taking the land out of agricultural use.

This additional tax is commonly called a rollback because it recaptures the taxes that would have been paid had the property been taxed at market value for each year covered by the rollback. This section discusses 1-d-1 rollbacks.

If you acquire a tract of land after 1/1 that is currently receiving the agricultural appraisal in prior owner's name and immediately start to build or place a home on the property before you qualify the land for agricultural use, then a rollback tax will be triggered on part of your land.

If the qualifying ag land already has a home on the land and you build or place a second home on the land, then a rollback tax will be triggered on part of your land.

A property owner may claim the land as part of his or her residence homestead without triggering a rollback. **If you have a vacant tract of land receiving the agricultural appraisal** and you continue the agricultural appraisal, and the property owner builds **one** residence homestead on the land that formerly qualified for 1-d-1 appraisal, he or she avoids rollback only as long as he or she continues to use the home as a residence.

If you take the land out of agricultural production and change part of your land to a commercial or residential use, or you subdivide (or develop) the land in parcels too small to justify the land to continue receiving the agricultural appraisal, then a rollback will be triggered.

The property owner must stop using the land for agricultural purposes. If the property owner continues to use the land for agriculture **but does not maintain the degree of intensity typical for the area,** the land may lose its eligibility for 1-d-1 appraisal without incurring a rollback. **Reduced intensity resulting from the property owner's free choice causes a loss of agricultural appraisal; reduced intensity resulting from agricultural necessity does not.** If the land remains in agricultural use, **neither kind of reduction triggers a rollback, but the land will be taxed at market value not ag value.**

The tax can be on all or just a portion of the land that has had a change of use. The 1-d-1 rollback covers the three calendar years preceding the current year. For example,

if the use changes in 2024, the rollback covers 2023, 2022, and 2021. The preceding years are based on calendar years use from January through December and not on the tax collection periods.

The rollback tax equals the difference between the taxes actually imposed in the three years preceding the change in use and the taxes that would have been imposed on the property's market value.

Tax Year	Tax Paid	Tax on Market Value	Difference
2021	\$50	\$500	\$450
2020	50	520	470
2019	50	500	450
Total			\$ 1,370

The rollback tax bill delinquency date is Feb. 1, that provides for at least 20 days after the rollback tax bill is delivered to the owner of the land. For more information on the rollback tax bill please contact the Comanche County Tax Assessor/Collector at 325-356-3101.

The Appraisal Director determines when a change of use occurs and will send a written certified notice of the determination to the property owner. The Appraisal District will use the Comptroller's model Form 50-789 Notice of Determination Resulting in Additional Taxation. The property owner may protest the change of use decision by filing a protest with the Appraisal Review Board within 30 days after the notice is delivered. The appraisal review board must hear a protest filed within 30 days after the certified notice is delivered even if appraisal records have been approved for the year.

If the land is owned by an individual 65 years of age or older, the Appraisal Director must deliver written notice to the property owner stating that he or she believes a change in land use may have occurred before making a determination that the land use changed. The notice must include a form on which the owner may indicate that the land remains eligible to be appraised under 1-d-1, along with a self-addressed, postage prepaid envelope with instructions for returning the form. The Chief Appraiser must consider the property owner's response in determining whether the land remains eligible for appraisal as 1-d-1 property. If the Chief Appraiser does not receive a response on or before the 60th day after the date the notice is mailed, the Chief Appraiser must make a reasonable effort to locate the property owner and determine whether the land remains eligible for ag appraisal before determining that a change in use of the land has occurred. A reasonable effort includes sending an additional notice to the property owner immediately after the expiration of the 60-day period by first-class mail in an envelope on which "RETURN SERVICE REQUESTED" is printed in all capital letters; or

another appropriate statement directing the U.S. Postal Service to return the notice if it is not deliverable as addressed; or providing the additional notice in another manner that the Chief Appraiser deems appropriate.

If the owner does not file a protest within 30 days after the certified notice **or if the final determination of the ARB protest is that the rollback taxes are due, the tax assessor shall prepare and deliver a bill for the additional taxes as soon as is practicable.**

PRODUCTIVITY VALUATION

The Texas Constitution permits qualified open-space land to be taxed generally at productivity value instead of market value. Contrary to popular belief, assessment based on agricultural productivity value due to agriculture or wildlife management use is not an exemption from property taxes but a special valuation that may reduce the tax burden during the term in which the land's use qualifies for special valuation. If the land use changes to nonagricultural use, it invokes a rollback to recapture the tax savings from previous years.

The legal basis for this type of special valuation called "Ag Use Open Space" or "1-d-1" is found in the Texas Constitution, Article VIII, Sections 1-d-1 and The Texas Property Tax Code (TPTC), Sections 23.51-23.57 provide the core provisions for implementation. Productivity valuation is determined by capitalizing the average net income land in the county would have yielded under prudent management from production of agricultural products during the 5 years preceding the current year.

In order to calculate productivity valuation income information, expense information and the cap rate must be obtained. This information is obtained from landowner surveys, TX Ag Extension Services, NRCS (Natural Resources Conservation Service), FSA Farm Service Agency, and other recognized agricultural services.

After gathering and analyzing all income and expense data, a typical lease rate and expenses are determined for each land category. To determine productivity values, appraisal districts calculate the typical property's income generated by the land and subtract certain expenses such as property taxes, management, cost of fencing and wells. The result is commonly known as net-to-land. Appraisal districts divide the average net-to-land for a five-year period by the annual cap rate to arrive at the land's productivity value. The cap rate is provided by the Comptroller's office every year. Property Tax Code Section 23.53 requires appraisal districts to use a cap rate that is the greater of 10 percent or the interest rate specified on the previous Dec. 31 by the Farm Credit Bank of Texas plus 2.5 percent. This is the value for Class 1 soil, Class 2 is 20% lower than Class 1 and Class 3 is 40% lower than class 1.

Land Class 1-3 were established using the U.S. Dept. of Agriculture Soil Conservation Service land types and grouped according to limitations ([see chart below](#)).

Each type of land will have a class 1-3.

Ex.: Native pasture NPA1, NPA2, NPA3

U.S. Dept. of Agriculture Soil Conservation Service			# Parcels 2012
Capability Class & Description			
1	Class I	few limitations to restrict use	56
	Class II	moderate limitations that reduce choice of plants or require moderate conservation practices	2990
	Class III	severe limitations that reduce choice of plants, or require special conservation practices, or both	8104
2	Class IV	very severe limitations that reduce choice of plants, or require very careful management, or both not likely to erode but have other limitations, impractical to remove, that restrict use mainly to pasture, rangeland, forestland, or wildlife habitat	574
	Class V	severe limitations that make them generally unsuitable for cultivation and restrict use mainly to pasture, rangeland, forestland, or wildlife habitat	190
	Class VI	very severe limitations that make them unsuitable for cultivation and restrict use mainly to grazing, forestland, or wildlife habitat	1308
3	Class VII	limitations that nearly preclude their use for commercial crop production and restrict use to recreational purposes, wildlife habitat, watershed, or esthetic purposes	410
	Class VIII		2
TOTAL			13634
+			
ESTABLISHED 2012			

Contiguous- parcels that touch along a boundary and are separated only by a road, railway, creek.

Degree of intensity for Agricultural use generally accepted in the area - 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:

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owner/operator is contributing to the agricultural operation (in time, labor, equipment, management, and capital), and compares it with typical levels of inputs for the same type of operation in the area. In addition, a property owner/operator must be able to verify purchases and sales of livestock and/or farm products by bill or sale, sales receipts, or other documentation.

- **Typically, prudent farm or ranch managers** are ordinary farmers in terms of acres operated as well as management ability. Given that all other factors remain constant, the number of acres determines the capital structure. Typically, prudent farm or ranch managers located in Comanche County are assumed to have similar equipment of similar value and utility.
- **Substantial tract** is a tract of land large enough to be utilized agriculturally by itself in a typically prudent manner.
- **Area** is interpreted to be that land inside the jurisdictional boundaries of the Comanche Central Appraisal District.

Dry Crop Land (DC) -land that is cultivated, and seeds are planted.

Improved pasture (IP) - land planted or sprigged with grasses that are not native to Central Texas. These grasses are used to grow forage that is typically baled for later use by livestock. Also, called introduced grasslands or hay land. Can be used to graze livestock, but pasture is not its primary purpose.

Irrigated Crop Land (IC) -irrigated land that is cultivated, and seeds are planted.

Irrigated Improved pasture (IIP) –irrigated land planted or sprigged with grasses that are not native to Central Texas. These grasses are used to grow forage that is typically baled for later use by livestock. Also, called introduced grasslands or hay land. Can be used to graze livestock, but pasture is not its primary purpose.

Native pasture (NP) - land that has native grasses to Comanche County and is used primarily for grazing livestock. Can be used to grow forage that is baled for later use by livestock, but pasture is its primary purpose.

Prudent - capable of making important management decisions and shrewd in the management of practical affairs. Specifically, the law states that the land must be utilized, as would an ordinary and prudent manager in a similar type of agricultural endeavor.

Roll Back - the term used to identify the recapture of taxes when land previously receiving special valuation ceases agricultural use or changes to a nonagricultural use.

Typical - exhibiting the essential characteristics of a group. The law states that agricultural land will be utilized as would a typically (ordinary) prudent manager. Statistically, a typically prudent manager is the median farmer or rancher. Animal unit - normally equates to 1,000 pounds of animal. Typically, this is one (1) cow, two (2) 500-pound calves, six (6) sheep, six (6) goats, or one (1) horse.

Wildlife Management - the land must be actively used to generate a sustaining, breeding, migrating, or wintering population of indigenous wild animals.

Comanche Central Appraisal District

8 Huett Circle

Comanche, Texas 76442

Tel. (325) 356-5253 Fax :(325) 356-1363

Request for Removal of AG—PTC 23.42

I, _____, whose mailing address is
_____ do hereby submit my written
request to remove the agricultural-use valuation from my property for the tax year _____.

Property Id: _____

Legal Description: _____

Number of Acres: _____ out of _____ Total Acres

I understand that this request to have the open space appraisal designation removed is a binding settlement and waiver agreement, and that my property will not only be appraised but assessed at the market value for tax year _____, and that the designation will not be reinstated at a later date for that tax year.

Property Owner's Signature

Date

Adopted by the Comanche Central Appraisal
District Board of Directors
August 8, 2024.