

2015

McLENNAN COUNTY APPRAISAL DISTRICT

GUIDELINES

**Related to the Appraisal of
Open-Space, 1-d-1 Agriculture
Wildlife Management
&
Ecological Laboratory**

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Original 1/2005
Revised 1/2012
Revised 1/2015

(Referenced)

Article VIII, Section 1-D-1 Texas Constitution

Property Tax Code, Sections 23.41 – 23.60

**Texas Administration Code, Title 34, Part 1, Chapter 9, Subchapter G, Rules 9.2002 –
9.2005**

Texas Comptroller of Public Accounts, Rules.

**To qualify for
Open Space Land
Agricultural
Wildlife Management
Ecological Laboratory
Appraisal**

GUIDELINES AND DEFINITIONS

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Introduction – Open-Space Land Special Appraisal

It is the opinion of the McLennan County Appraisal District (MCAD) that the attached Agricultural Land Qualification Guidelines are valid for mass appraisal purposes and can be applied uniformly throughout the jurisdiction of MCAD. These guidelines are intended to comply with the open-space special appraisal provisions of the Texas Constitution, the Texas Property Tax Code, the Texas Administration Code and the Texas Comptroller's rules. The "Manual for the Appraisal of Agricultural Land", Property Tax Division, Comptroller of Public Accounts, April 1990, supports these guidelines.

Special appraisal of land as open-space may be based on land use for **agriculture, wildlife management, or ecological laboratory**. Agriculture, consisting of qualified farming and ranching activities, is the most common use to qualify for open-space valuation in McLennan County. Sections 23.41 through 23.60 of the Texas Property Tax Code detail the core requirements for qualification and appraisal of open-space land.

Land assessed for property tax purposes as **qualified** open-space land, is based on the land's capacity to produce agricultural products, rather than on its market value.

Productivity value is determined by capitalizing the average net income the land would have yielded under prudent management from production of agricultural products during the five years preceding the current year. Productivity value tends to be lower than market value, resulting in a tax savings to the property owner.

Contrary to popular belief, assessments based on open-space valuation due to agriculture, wildlife management or ecological laboratory use is **not an exemption from property tax**. Though the tax burden may be significantly reduced during the term in which the land's use qualifies for the special valuation, a change in its use invokes a tax penalty, or **rollback**, which recaptures the tax savings from the previous five (5) years. Section 23.55; "Change of Use" of land of the (TPTC) gives the taxpayer more information about the rollback process and impact to the taxpayer.

It should be noted that these **guidelines** are to be used as a general guide for qualifying agricultural lands, wildlife management accounts and ecological laboratory accounts. Exceptions to this guide will be handled on a case-by-case basis. **All contiguous parcels**, under the same ownership, may be considered as one piece of property.

Other Important Information

A property owner is duly notified from information provided upon the application that: If the initial application form does not contain all the information needed to determine whether a property qualifies, the chief appraiser may request additional information. A property owner is also notified that they **must** notify the chief appraiser in **writing** if you: stop using your property for agriculture, (you voluntarily decide to stop farming or ranching)(results in – loss of agricultural valuation), change the category of your use, (you change from dry cropland to irrigated cropland)(results in – modification in land description, to a higher productivity appraisal), change the level of your use, (substantially increase or decrease the number of cattle you raise)(could result in loss of productivity appraisal, increase in appraisal or even "Rollback") change the nature of your use, (switch from growing corn to growing ornamental plants)(results in – modification of productive value), enter, leave or change governmental programs, (you put 100 acres in Conservation Reserve Program)(results in – no change), or if you begin using your land for something other than agriculture, (you build a business upon your land)(results in – "Rollback"). You **must** deliver written notice no later than April 30th of the year, following the change in use or eligibility.

Basic Information

Improvements/Structures

Agricultural value applies only to the land and not to improvements / structures on the land, minerals in place, or agricultural products.

The land beneath farm / ranch buildings and other agricultural improvements / structures **does** qualify due to its use in connection with the agricultural process.

Products of agricultural operations

Products in the hand of the producer are entitled to an exemption 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, 11.161. **Implements of Husbandry**

Appurtenances

Some man-made alterations of, or additions to, agricultural land are valued as a part of the land. These appurtenances to the land (canals, water wells, roads, stock tanks, and other similar reshaping of the soil) are included in the value of the land and not appraised separately. Perimeter fences and water wells are treated as appurtenances and are not appraised separately; however well houses, wind mills, and other fixed attachments are valued separately at market value.

Application:

An application form can be obtained at the McLennan County Appraisal District office or by downloading them from the appraisal district website at www.mclennan cad.org . **The application must be completed in full by the property owner**, and returned or filed with the appraisal district office between January 1st and before May 1st of the year. If May 1st, falls on a weekend or holiday, the next working day is the deadline. The 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 Sec. 23.54 (d)).

If the initial application form does not contain all the information needed to determine whether property qualifies, the chief appraiser may request additional information.

New Owner:

A new owner **must** submit a new fully completed application when the ownership of the land changes, and if you believe that the land will continue to qualify for the agricultural appraisal. **The fact that agricultural valuation was granted in the previous year is not a guarantee the application will be approved.**

An appraiser will review all applications and field review your property to verify the property qualifies pursuant to the statutory requirements.

Once an application is approved:

Once an application for open-space valuation is filed and approved, a landowner is not required to file again, as long as the land qualifies. The chief appraiser may request another application to confirm current qualifications of land previously granted the special valuation, if the information on file does not reflect observations from a field check, the length of time after the initial approval is greater than five (5) years or a change in use of the land has been reported. A new application must be filed however, when the ownership changes (TPTC, Sec. 23.54(e)).

Late Application:

A property owner may file a late application up to midnight the day before the appraisal review board approves the records for the year (usually mid - July). If approved, late application 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, Sec. 23.541 (a&b)).

Failure to file an application:

If a person fails to file a valid application on time, (before the approval of the records) the land is ineligible for agricultural appraisal for that year (TPTC Sec. 23.541(a)). 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 request another application to confirm current qualification.

Current Devotion:

The land **must** be currently devoted principally to agricultural use.

Time Period Test / History:

There **must** be a history of agricultural usage. Agricultural production **must** be shown for five (5) of the preceding seven (7) years. For example, to qualify for the 2015 tax year, five (5) years of agricultural usage **must** be established within the years of 2008 through 2014, allowing two (2) of the seven (7) years to be dormant. Owner records, lease agreements, income tax records, or a notarized affidavit statement from adjoining landowners or knowledgeable nearby property owners may be helpful in establishing a history. Land being applied for the open space appraisal valuation, for the first time **must** be used for five (5) continual years before qualifying.

Principle Use/Primary Use

To qualify for open-space valuation based on agricultural use, the **principle use** of the land must be agricultural. The land **must** be currently devoted **PRINCIPALLY** to agricultural use to the degree of intensity generally accepted in McLennan County.

Small acreage that is not used as part of a larger operation with a home built upon the tract is primarily residential in nature, with agricultural use secondary. 1-D-1 Open-Space land **MUST** have agricultural use as its **PRIMARY** use in order to qualify.

Generally, small acreage tracts with a residence will be considered principally residential.

Eligibility Requirements

- Agricultural productivity appraisal applies to the land and not to other property that may be connected with the land.
- The land **MUST** be currently devoted principally to agricultural use.
- The land **MUST** be devoted to an agricultural use that meets the degree of intensity standards that are typical in an area
- The land **MUST** have been used principally for agriculture for any five (5) of the preceding seven (7) years.
- Land inside a city limits have more stringent qualification requirements and may be ineligible. Property owners may waiver the right to 1-d-1 appraisal.
- Land used as an ecological laboratory may qualify for agricultural appraisal.
- The property owner **MUST** file a valid application.

Requirements/Agricultural Use Categories/ Description:

Land under agricultural production **MUST** be specifically identified and products produced clearly stated. The land shall be described legally and physically. Physical description identifies the land in categories of classifications such as dry land cropland, improved pasture, and native pasture, as well as the number of acres in production. The productive capacity of the land must be described to allow for measurement of agricultural production intensity.

Qualifying Activities:

Agricultural use includes, but is not limited to, the following activities:

- cultivating the soil;
- producing crops for human food, animal feed, or planting seed of for the production of fibers;
- floriculture, viticulture and horticulture;
- raising or keeping livestock;
- raising or keeping exotic animals or fowl for the production of human food or 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 inconsistent with agricultural use or leaving the land idle in conjunction with normal crop or livestock rotation procedures;
- wildlife management; and
- Beekeeping.

Non-Qualifying Activities:

- Pleasure and/or personal use gardening.
- Exotic game raised primarily for hunting; trophy heads.
- 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. Time devoted to breeding vs training can be used to make determinations. Breeding operation in a boarding/training center normally does not take place nearly as often at training sessions.
- Harvesting of native plants or wildlife.
- Processing of plants and animals.
- Personal consumption of crops or livestock produced by owner.
- Raising a project animal (steer, cattle, goats, sheep, swine, rabbits & poultry for FFA and 4H projects.
- Performing token agricultural activities, which occurs in an effort to obtain tax relief. Example: Simply maintaining livestock will not qualify the property. (Farm animals as Pets)
- Cutting grass with a lawn mower and feeding it to livestock is not an agricultural activity.

Land Classifications

McLennan County Appraisal District (MCAD) is currently using five (5) productive land classifications; or eleven (11) possible descriptions.

- Irrigated Crop Land (IC-S1, IC-S2 & IC-S3) (3)
- Dry Crop Land (DC-S1, DC-S2 & DC-S3) (3)
- Pasture Improved Land (PI-S1 & PI-S2) (2)

- Native Pasture Land, and (NP-S1 & NP-S2) (2)
- Barron or Waste Land. (BW-S1) (1)

Example of identification code: Irrigated Cropland as follows: The lead off (IC) standing for Irrigated Crop, followed by an (S) for Soil, broken into subclasses of (1) best (2) most common and (3) least productive soils.

Irrigated Cropland: refers to land that is primarily used for producing crops for human food, animal feed, planting seed or the production of fibers. Also Horticulture, Floriculture and Viniculture will fall under this designation since irrigation is used and needed for the production of young plants.

Dry Cropland: refers to land that is primarily used for producing crops for human food, animal feed, planting seed or the production of fibers. (Grain Sorghum, Corn, Wheat, Cotton & Oats.) Cultivated lands that depend on rainfall for moisture.

- Hay production: (Sudan, Johnson Grass, Oats, Wheat & Silage) may fall under the Cropland classification if the property engages in these standard practices: tillage, fertilizing, cutting, baling, hauling, feeding or marketing.

Improved Pastureland: Improved pasture is defined as pastures, which can be used for the production and harvest of grass / hay as well as grazing of livestock; with native, introduced and / or hybrid vegetation, that have had improvements made to them including but not limited to fertilizer application, nefarious weeds, shrubs, and tree control (mechanical or chemical) also over seeding for winter pastures may be included.

Native Pastureland: Native pasture is defined as those pastures that have native or indigenous vegetation, with minimal improvements. Primary use is grazing of livestock, harvest of grasses for hay is not a common practice, since topography may be other than level or having minimal slope.

Barron or Waste Land: Non-productive land or land that the owner/operator would/could not use. Waste land is normally restricted to less than 20 percent of the total tract of land. Consist of creeks, drainage areas, waterways, draws or other areas that are not financially feasible to utilize. This can also apply to small tracts that have been split by roads.

Degree of Intensity

Land must be utilized to the degree of intensity generally accepted in McLennan County. Degree of intensity is measured by local farming and ranching practices of a prudent manager. This includes, if grazing, adequate fencing, stock water supplies, marketing practices in place, appropriate land management to account for long-time foraging, also there must be enough animal units (AU) to constitute a typical agricultural operation. If dry or row cropping, there should be scheduled rotations, fertilizations, herbicides/pesticides, maintained lands and harvest. Please refer to the "Degree of Intensity" standards following this section.

Once a property is receiving the special valuation it must meet the intensity of use test every year.

The degree of intensity test measures what the property owner / operator is putting into the agricultural operation in (time, labor, equipment, management, and capital), and compares it with levels of inputs for the same type of operations 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 of sale, receipts or other documentation.

Information Sources/References:

Texas A&M AgriLife Extension Service for McLennan County, Production Credit Association, Federal Land Bank, Soil Conservation Service (SCS), Farm Service Agency (FSA) United States Department of Agriculture (USDA) National Agricultural Statistics Service (NASS) and observations by the MCAD Agricultural Advisory Board and staff were used to arrive at average referenced yields for McLennan County. Intensity of agricultural production is the central issue or standard of agricultural use qualification.

Cropland

Standard practice includes: Shredding of the previous crops, tillage, planting, fertilization, herbicide application, insect control, maintained in a workman like manner, and harvesting.



Cropland Guidelines for Open Space Special Valuation Practices for McLennan CAD

The typical farming operation in McLennan County is engaged in either row/broadcast or hay crop operations.

Typically these operations are over twenty five (25) acres in size for the row/broadcast crops and over ten acres in size for the hay crops. Orchards/vineyard operations are also found in McLennan County. Cropland typically must show signs of weed and brush control. Typically crops also require fertilization and irrigation of the land in order to produce a crop. The following chart outlines the minimum requirements for each crop.

| CROPLAND MINIMUM REQUIREMENTS | | | | |
|-------------------------------|---------------|----------------------------|------------|-----------------------------|
| Type Crop: | Minimum Acres | Cultivation | Yield | Minimum Quantity to Qualify |
| Corn | 20 | Annually and / or Rotation | 90.8 bu/ac | 1,815 bu |
| Milo/Grain Sorghum | 20 | Annually and / or Rotation | 51 bu/ac | 1,000 bu |
| Wheat | 20 | Annually and / or Rotation | 50 bu/ac | 1,000 bu |
| Cotton | 20 | Annually and / or Rotation | 646 lbs/ac | 12,920 lbs |
| Oats | 20 | Annually and / or Rotation | 67 bu/ac | 1,340 bu |

Yield information (based on 2014 information from the National Agricultural Statistics Service (NASS))

Note! Expense receipts for cultivation, FSA information, fertilization and irrigation may be presented as evidence that the operation is meeting the minimum requirement of the crop grown.

***Orchard and vineyard operations have some additional guidelines that they have to follow in order to meet the intensity requirements. Orchards and vineyards in the developing stage have tree and vine spacing requirement. Natural growth or harvesting of native plants will not qualify. An Orchard is planted in a grid pattern. The following charts outline these requirements.

| ORCHARD REQUIREMENTS – minimum acres for each (5) | | | | |
|--|--------------------|-----------------|---------------------|---|
| Horticulture: | Tree Spacing: | Tree/Acre: | Tree Size: | Growth Year: |
| Pecan | Ultra (15 X 30) | 96/Acre | N/A | 1 st – 7 th Year |
| Pecan | Standard (30 X 30) | 48/Acre | N/A | 1 st – 15 th Year |
| Pecan | Thinned (42 X 42) | 24/Acre | 15-20 foot canopy | 15 th – onward |
| Fruit | Mature - Ultra | 50 – 200 / Acre | 8 – 10 foot canopy | 1 st – 4 th year |
| Fruit | Mature - standard | 30 – 50 / Acre | 15 – 20 foot canopy | 5 th – onward |

An installed irrigation system is essential in the establishment of a newly planted orchard or vineyard operation; this is a **MUST** requirement to qualify under this designation.

| VINEYARD REQUIREMENTS – minimum acres for each (5) | | |
|---|---------------|------------------|
| Viticulture: | Types of Crop | Vines Per Acre |
| Grapes | Table/Wine | 605 vines / Acre |

Hay production:

The applicants parcel must be a large enough property that 20 - 1,500 pound rolls, 500- 60 pound bales, also known as 30,000 pounds of Dry Leaf Matter (DLM) can be produced under average conditions, annually. Hay meadows must be kept free of nefarious, weeds, shrubs and trees. The hay must be marketable. The hay / grass MUST be raked and baled. The cutting of lawn clippings, which may be used to feed livestock is token use only and will not be considered.

- A. Minimum Level of Production:** A minimum of 3,000 pounds of dry forage per cutting per acre must be cut and baled annually. This is roughly equivalent to 2 - 1,500 pound bales or fifty 60 pound square bales per acre. **Weed and Brush Control:** For all forage species, both native and introduced, the producer must be engaging in weed and brush control practices sufficient to prevent an economic infestation of non-palatable plants including weeds, vines, and woody brush. If our inspection of the tract finds it to be relatively free of invader species, your weed and brush control practices will be deemed sufficient for the year of inspection. Tracts on which weed and brush control are insufficient will not be approved for agricultural productivity valuation.
- B. Frequency of Harvest:** If native grasses are the predominant forage, the producer must cut and bale hay at least once each year. If the predominant forage species is an introduced grass, including Bahia or Bermuda grass, hay must be cut and baled at least twice each year unless the producer can establish to the district’s satisfaction that growing conditions prevented a second cutting. Regardless of forage type, the hay field is also being used to graze cattle with the stock removed only during the hay season; only one annual cutting is required if AU’s requirements are also met.
- C. Fertilization:** Hay fields require periodic fertilization. An appropriate amount of fertilizer must be applied to the hay field at least once each spring. If hay fields are also used for livestock grazing and management practices are used to recycle nutrients, no fertilization is required. Receipts for the purchase and application of fertilizer should be available for inspection if requested by the appraisal district. Hay fertilization suggestions may be obtained from the Texas Agricultural Extension Service.

Beekeeping:

TPTC, Sec. 23.51(2) was amended by the 82nd Legislative session, and approved by the Governor of Texas, to include in 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 is not less than five (5) or more than twenty (20) acres.”

See McLennan County Appraisal Districts, Beekeeping Guideline for more information related to this use.

ANIMAL UNITS - McLennan County Appraisal District requires a minimum of three (3) animal units (AU) run at any given time, for the majority of the year on pasture land, to qualify for 1-d-1 agricultural appraisal. Example: minimum animal counts would be: 3 – 1000 lb cows, 6 – 500 lb heifers, 18 sheep, 21 goats, 3 brood-mares/stallions or breeding stock..

Minimum Standards – Livestock

To qualify for the special agricultural valuation, the owner of agricultural land must have a sufficient number of acres to support at least 3 animal units or 3,000 pounds of animal weight. This minimum standard means, for example, that the land area must produce enough food to sustain 3 cows, weighing approximately 800-900 lbs. each with a small calf at their side, during the normal growing season with only minimal supplemental feeding.



Livestock Guidelines for Open Space Special Valuation for McLennan CAD

The typical ranch property in McLennan County is engaged in cow/calf operations usually over ten acres in size. The typical ranch has the entire perimeter fenced with at least five strand barb wires or wire mesh with two strands of barb wire above the mesh. Other types of livestock operations found in the county include horse or equine, sheep, goats, dairy and stocker calve operations. For other qualifying livestock see the additional list of animals, at the end of this guideline.. There are two (2) methods now being used in McLennan County to determine how many animals are necessary to qualify. Those methods are **minimum animal unit method** and the **stocking ratio method**. The minimum animal unit method is typically used on the smaller acreage and the stocking ratio is used on larger tracts. The following charts may be used to determine intensity requirements.

| MINIMUM AU METHOD (UNDER 20 ACRES) | | | STOCKING RATIO METHOD (OVER 20 ACRES) | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|------------------------------------|-------------------------|--|-------------------|----------------|-------------------|-----------------------|----------------|------------------|-----------------------|----------------|------------------|-----------------------|----------------|------------------|-----------------------|----------------|------------------|-----------------------|----------------|------------------|-----------------------|----------------|------------------|------------------------|----------------|-------------------|-------------------------|
| Type of Operation: | Typical Size: | AU requirement: | Pasture Type: | CC/AU | | | | | | | | | | | | | | | | | | | | | | | | |
| Beef Cow/Calf | 3 cows w/ calves | 3 | (As recommended by the Texas A&M AgriLife Extension Service) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dairy | 3 cows | 3 | Improved Grass Land Clear - Hybrid Grasses | 4.0 - 9.0/Acres | | | | | | | | | | | | | | | | | | | | | | | | |
| Heifers | 6-500 pound heifers | 3 | Improved Grass Land Clear – indigenous Grasses | 9.0 -12.0/Acres | | | | | | | | | | | | | | | | | | | | | | | | |
| Stocker (Steers) | 6-500 pound steers | 3 | Native Grass Lands w/ small growth brush | 12.0 -15.0/Acres | | | | | | | | | | | | | | | | | | | | | | | | |
| Sheep | 18 adults or productive age | 3 | Native Grass Lands w/ large growth brush | 15.0 - plus/Acres | | | | | | | | | | | | | | | | | | | | | | | | |
| Goats | 21 adults or productive age | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Horses: If property is used for stabling, boarding or training, breeding falls under secondary use and property is not eligible for agricultural appraisal. Breeders must have:</p> <p>Grown Individuals (Brood Stock)</p> <ul style="list-style-type: none"> • 3 Mares or 2 Mares & 1 Stallion 3 – 1000 pound animals <p>Miniature Horse (Brood Stock)</p> <ul style="list-style-type: none"> • 10 Minimum 10 – 300 pound animals <p>Miniature Donkeys (Brood Stock)</p> <ul style="list-style-type: none"> • 10 Minimum 10 – 300 pound animals | | | <p>NOTE! Stocking ratio method is pasture type sensitive and minimum animal unit is not.</p> <p>The MCAD will follow the following Stocking Unit Chart</p> <p>Example: 3 animal units needed to qualify up to 20 acres; then for each additional 10 acres 1 additional animal unit would be needed. 100 acre parcel would need 3 + 8 = 11 AU's 11 AU's is needed to qualify a 100 acre parcel</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr><td>20 acres (3)AU</td><td>+ 10 acres (1) AU</td><td>= (4) AU for 30 Acres</td></tr> <tr><td>20 acres (3)AU</td><td>+20 acres (2) AU</td><td>= (5) AU for 40 Acres</td></tr> <tr><td>20 acres (3)AU</td><td>+30 acres (3) AU</td><td>= (6) AU for 50 Acres</td></tr> <tr><td>20 acres (3)AU</td><td>+40 acres (4) AU</td><td>= (7) AU for 60 Acres</td></tr> <tr><td>20 acres (3)AU</td><td>+50 acres (5) AU</td><td>= (8) AU for 70 Acres</td></tr> <tr><td>20 acres (3)AU</td><td>+60 acres (6) AU</td><td>= (9) AU for 80 Acres</td></tr> <tr><td>20 acres (3)AU</td><td>+70 acres (7) AU</td><td>= (10) AU for 90 Acres</td></tr> <tr><td>20 acres (3)AU</td><td>+80 acres (8) AU</td><td>= (11) AU for 100 Acres</td></tr> </table> | | 20 acres (3)AU | + 10 acres (1) AU | = (4) AU for 30 Acres | 20 acres (3)AU | +20 acres (2) AU | = (5) AU for 40 Acres | 20 acres (3)AU | +30 acres (3) AU | = (6) AU for 50 Acres | 20 acres (3)AU | +40 acres (4) AU | = (7) AU for 60 Acres | 20 acres (3)AU | +50 acres (5) AU | = (8) AU for 70 Acres | 20 acres (3)AU | +60 acres (6) AU | = (9) AU for 80 Acres | 20 acres (3)AU | +70 acres (7) AU | = (10) AU for 90 Acres | 20 acres (3)AU | +80 acres (8) AU | = (11) AU for 100 Acres |
| 20 acres (3)AU | + 10 acres (1) AU | = (4) AU for 30 Acres | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 acres (3)AU | +20 acres (2) AU | = (5) AU for 40 Acres | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 acres (3)AU | +30 acres (3) AU | = (6) AU for 50 Acres | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 acres (3)AU | +40 acres (4) AU | = (7) AU for 60 Acres | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 acres (3)AU | +50 acres (5) AU | = (8) AU for 70 Acres | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 acres (3)AU | +60 acres (6) AU | = (9) AU for 80 Acres | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 acres (3)AU | +70 acres (7) AU | = (10) AU for 90 Acres | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 acres (3)AU | +80 acres (8) AU | = (11) AU for 100 Acres | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Stabling,boarding, training, and recreational operations do not qualify</p> | | | <p>AU – Animal Unit CC/AU – Carrying Capacity per animal unit</p> | | | | | | | | | | | | | | | | | | | | | | | | | |

To qualify a property owner must show that their operation meets the typical ranch described above. Also the operation must meet the intensity level for the size of their operation as outlined by one of the two methods described above. Example: Property owners with a minimum of six (6) acres and less than ten (10) acres may still qualify if the land is used in conjunction, as part of an adjoining qualified agricultural operation meeting these guidelines.

Wildlife Management Special Valuation

General Description

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

A Wildlife Management Plan 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. Information about wildlife management may also be obtained from the MCAD website or office. The land classifications for the wildlife follow the same classifications as the regular agricultural valuations. For example native pasture that qualifies for wildlife valuation would be classified as wildlife native pasture. It would have the same productivity value per acre as native pasture.

Comptroller Rule

The Texas Comptroller of Public Accounts has filed rule 9.4003 for adoption in the Texas Register on June 24, 2001. The rule became effective on July 15, 2002, twenty (20) days after publication for adoption. This rule has been added to the *Guidelines for Qualification of Agricultural Land in Wildlife Management Use*, Texas Comptroller of Public Accounts, Property Tax Assistance Division. McLennan County Appraisal District has placed this requirement into effect beginning January 1, 2004. MCAD is located in Region 4 and will use a wildlife ratio of 92%, with a (12.5) acre minimum, (MCAD Board of Directors, Resolution No. 2003-5, November 17, 2003). Several documents and forms are available on the Texas Parks and Wildlife Departments website at: <http://www.tpwd.state.tx.us/>. A wildlife management plan may also be obtained from this website at: http://tpwd.texas.gov/publications/pwdforms/media/pwd_885_w7000_open_space_agric_valuation_wildlife_mgmt_plan.pdf

Additional Information

Print Wildlife Management Guideline

Ecological Laboratory

General Description

Land used as an ecological laboratory may qualify for agricultural appraisal.

Land used principally as an ecological laboratory by colleges or universities may qualify for agricultural appraisal. The property owner **must** follow the same application procedures required to qualify other 1-d-1 land. The land **must** be principally used as an ecological laboratory. <http://www.window.state.tx.us/taxinfo/taxforms/50-166.pdf>