

BOSQUE COUNTY APPRAISAL DISTRICT

AGRICULTURAL LAND QUALIFICATION GUIDELINES

INTRODUCTION

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. All contiguous parcels under the same ownership will be considered as one piece of property. This general policy of BCCAD is in accordance with the Texas Property Tax Manual for the Appraisal of Agricultural Land and the Texas Property Tax Code. A minimum of 10 acres is the recommended amount for consideration of Ag appraisal qualification in Bosque County, with each case being subject to review as to its Ag production and level of intensity.

APPLICATION

Land and number of acres under agricultural production **must** be specifically identified on the application and production use clearly stated. The land shall be described legally and physically. Physical description identifies the land in categories or classifications such as dry cropland, improved pasture, or native pasture, as well as the number of acres in production under each classification, to allow for measurement of agricultural production intensity.

The application period is from Jan 1 to April 30 of the year in which you wish to have this special appraisal. Late applications are accepted from May 1 until one day prior to the appraisal rolls being approved. (A 10% penalty is assessed on late applications, should the land qualify for ag appraisal). Applications filed after the late application period ends will be processed as invalid. The land is ineligible for ag appraisal that year. (Sec 23.54(e) Texas Property Tax Code)

Please keep in mind that an agricultural application is an official government document and must be accurate and truthful.

First time applicants must:

- a) Show proof of primarily agricultural use for five of the seven years preceding the application.
- b) The degree of intensity must be met the applied-for-year before a property will qualify, and subsequently every year thereafter. (See Guidelines for Degree of Intensity Ratings)
- c) If the subject tract is leased, a copy of the lease must accompany the application.
- d) In the case of a verbal lease, a notarized affidavit by the Lessee verifying the terms of the lease is required.

A new agricultural application must be filed when:

- a) Any ownership change (e.g. owner to owner, individual to trust, probate),
- b) Change of use (of part or all the property) to a different type of agriculture,
(e.g. Irrigated cropland to dry cropland)
(e.g. Native pasture to row crop)
- c) Upon the request of the Chief Appraiser

QUALIFICATION OF LAND

Agricultural appraisal applies only to the land and not to other property connected to the land. Improvements such as houses, barns, sheds, silos, and other farm outbuildings must be appraised separately at market value. Fences are treated as appurtenances to the land and are not appraised separately. Products of the agricultural operation such as grain, hay, cattle, exotic animals, etc. in the hands of the producer are generally exempt from taxation because of other provisions of Texas law. Farm and ranch equipment designed and used primarily for agriculture known as implements of husbandry, such as tractors, plows, post hole augers, irrigation systems, etc. are also exempt. Some man-made alterations of, or additions to agricultural land are valued as part of the land, such as water canals, water wells, stock tanks, fences, and similar improvements.

THE BURDEN OF PROOF IS THE RESPONSIBILITY OF THE LANDOWNER.

IN ADDITION TO HAVING QUALIFIED LAND IN ORDER TO RECEIVE A 1-d-1 PRODUCTIVITY USE VALUE, THE AGRICULTURAL OPERATION MUST MEET THE FOLLOWING FOUR TESTS:

CURRENT USE TEST

The land must be “currently devoted” to the agricultural use. The land must qualify on January 1. An applicant’s intent to have agricultural use does not qualify as agricultural use. Agriculture use must be the primary use for the bulk of the calendar year covered by the application.

PRINCIPLE USE TEST

Land must be currently devoted principally to agricultural use, to the degree of intensity generally accepted in the area. This will be verified by an initial on-site inspection and periodic on-site inspections. The 1-d-1 appraisal statute TPTC 23.51(2), identifies the following activities as agricultural uses:

- Cultivating the soil, producing crops for human food, animal feed, or planting seed or for the production of fibers.
- Floriculture: the cultivation and management of ornamental and flowering plants.
- Viticulture: the cultivation of grapes for Table/Wine.
- Horticulture: the cultivation of fruits, vegetables, flowers, herbs, or other plants.
- Raising or keeping livestock, i.e., a domesticated animal that derives its primary nourishment from vegetation, supplemented as necessary with commercial feed. Livestock includes beef or dairy cattle, horses, goats, swine, poultry, and sheep. Wild animals are not “livestock”.
- Raising or keeping exotic animals for the production of tangible products having a commercial value. Exotic game means a cloven-hoofed ruminant mammal or exotic fowl that is not native to Texas and is not livestock. Raising such game may qualify but must meet the primary use test.
- Planting cover crops or leaving land idle for participation in a government program or in conjunction with normal crop or livestock rotation procedure. 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.
- Raising or keeping 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.

This list may not be exhaustive. The statute provides that agricultural use “includes but is not limited to” the activities identified above.

Small tracts of land that have been developed and/or marketed for primarily residential use, with agricultural use secondary, and are of inadequate size to support an economically feasible agricultural activity, would not normally 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. Casual uses such as home vegetable gardens, hobby horses, raising a steer, goat, sheep for FFA and 4H projects do not constitute agricultural use for property tax purposes.

Acreage that is part of a larger operation, but has a home built on it, that tract is primarily residential in nature. Home sites will be appraised on a separate account on the appraisal roll. BCCAD standardizes a minimum of one acre, unless otherwise specified by the owner with a survey or an on-site inspection shows more land is used for a home site with agricultural land.

Land Located Within the Boundaries of a City or Town

Land located within an incorporated city or town must meet not only the criteria applicable to 1-d-1 land but also must meet one of the following additional criteria:

- The land must have been devoted principally to agricultural use continuously for the preceding five years.
- The city or town must not provide the land with general services comparable to those provided in other parts of the city or town having similar features and population density.

DEGREE OF INTENSITY TEST

Intensity of agricultural production is the central issue or standard of agricultural use qualification. **This test is intended to exclude land which has token Ag use for the purpose of obtaining tax relief.** The District's policy is that in order to qualify for ag-use valuation the land must:

1. Be utilized to the degree of intensity generally accepted in Bosque County. Degree of intensity is measured by local farming and ranching practices of a typically prudent manager.
2. Be managed in a typically prudent manner. Typically, prudent may be measured by comparing the actual production of the subject property to the average yields of Bosque County.
3. Be a substantial tract of land. Substantial means an identifiable tract of land of adequate size to support a typically prudent operation.

Once a property is in the special valuation program it must meet the intensity of use test every year. In addition, a property owner/operator must be able to verify purchases and sales of livestock and/or farm products by bill of sale, sales receipts of other documentation.

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 county. Less common crops may require the chief appraiser to consider a multi-county region to decide the typical agricultural inputs.

TIME PERIOD TEST

The land must have been devoted to a qualifying agricultural use for at least five (5) of the preceding seven (7) years. For example, to qualify for the 2021 tax year, five (5) years of agricultural usage must be established within years 2014 through 2020, allowing two (2) of the seven (7) years to be dormant. When history is in doubt, the following are examples of documents that may be provided for verification. There are four (4) ways to establish the previous five (5) year history. BCCAD requires two (2) out of the four (4) listed as follows:

1. Copies of Schedule F's for five (5) years from the IRS Income Tax return, with an attached affidavit verifying the property description (attach last year's tax statements).
2. Copies of Receipts for five (5) years, such as purchase of livestock, purchase of grain, purchase of farm supplies (fencing, fertilizer, etc.)
3. Two (2) substantiated notarized affidavits stating the specific acreage use of the property and actual years of use.
4. Copy of written lease agreement or memorandum for the prior five (5) years. If property is leased, lessee will provide copy of lease agreement.

Please keep in mind that an agricultural application is an official government document and must be accurate and truthful.

THE BURDEN OF PROOF IS THE RESPONSIBILITY OF THE LANDOWNER.

TYPICAL AGRICULTURAL OPERATIONS

Dry Crop Land: Standard practices include, but are not limited to, shredding previous crop, tilling, planting, fertilizing, applying herbicides, insect control, crop rotation, maintained in a workman-like manner, and harvest. Typical dry land crops for Bosque County include hay, cotton, corn, milo, oats, and wheat. Only the area that is used for crops will qualify under dry crop land.

Horticulture and Floriculture: Standard practices include, but are not limited to, planting, fertilizing, pruning, applying herbicide to control insects, diseases control, maintained in a workman-like manner, and harvest. Typical horticulture and floriculture operations in Bosque County include greenhouses, nurseries, and tree nurseries.

Orchards and Vineyard Operations: Cultivating trees or grapevines that produce nuts or fruits (such as pecans, peaches, and grapes) which are sold commercially or used to make commercial products. Typically, these operations have a regular schedule of pruning, spraying, and cultivation as well as keeping the area around the trees or vines mowed or disked. Drip irrigation and high fencing is typical for vineyards. Evidence of these practices should be apparent during an onsite inspection. A typical size orchard or vineyard has a minimum of five acres, but only the area that is planted with trees or vines will qualify for this special agricultural valuation.

Cow and Calf Operation: Raising beef to sell to either processors or other operations as breeding stock. These operations can be with either purebred or commercial stock. Some smaller operations may lease or borrow a bull to help with the breeding program rather than owning a bull themselves.

Stocker and Feeder Calf Operations: This operation is in the business of raising beef for processors or feedlots. It involves acquiring calves at a certain weight from cow and calf operations or livestock auctions, and raising the calves until they grow to an acceptable size for the feedlots, slaughter, or replacement heifers. Both heifers and steers are found in this type of operation.

Sheep Operations: For breeding purposes to produce wool and meat or to sell to other operations as breeding stock.

Goat Operations: These operations are in the business of producing meat, mohair, and/or milk. Some owners provide replacement stock to other owners for breeding.

Beekeeping: The use of land to raise or keep bees for pollination and for the production of human food (such as honey, bee pollen, and sweets) or other tangible products having a commercial value (such as candles, beeswax, and soaps). Food or products **must** have commercial value, **not** commercial production. While human food and products **must** be produced, the law does **not** require that they be sold commercially.

The State of Texas (Sec.23.51(2) Tax Code) has set a minimum of five (5) acres and a maximum of twenty (20) acres to qualify beekeeping as an agricultural use. Hives must be maintained and kept alive. Legitimate beekeepers will have their bees in locations that provide food for their bees, pollinate various agricultural crops, food crops, and manage their bees in a manner to keep them healthy, surviving and producing for the long term. Flowering plants must be planted to support hives if the hives are in an area where there is limited vegetation that requires pollination. Bees forage in a three (3) mile radius from the hive and must have enough to forage on. The hives must be located on the property at least seven (7) months of the year (Jan. 1 thru Dec. 31). The first five (5) acres must have six (6) hives as per Section 131.001 Texas Agriculture Code’s definition of an Apiary, a place where six or more colonies of bees are kept.

The Degree of Intensity for Beekeeping is as follows:

ACRES	ACTIVE HIVES
5	6
7.5	7
10	8
12.5	9
15	10
17.5	11
20	12

Horses: Land used primarily to raise or keep horses qualifies for agricultural appraisal. A breeding operation would include brood mares and would require a stud on location, artificial insemination, or available stud services. Grazing land on which colts are raised, brood mares and stud horses maintained, or ranch horses used in herding livestock are kept, will qualify as agricultural use. Land used primarily to train, show, race horses, to ride horse for recreation, or to keep or use horses in some other manner that is not strictly incidental to breeding or raising horses does not qualify.

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.

Exotic Game: Standard practices include high fences to control the herd, breeding and herd management, stock water, systematic marketing of animals, and land management for long run forage. You must be raising or keeping exotic animals for the production of tangible products having a commercial value. Exotic animal means a species of game not indigenous to the state, including axis deer, nilga antelope, red sheep, and other cloven-hoofed ruminant mammals, or exotic fowl as defined by Section 142.001, Agricultural Code. Many game ranches also offer recreational hunting as a way of earning income and managing a herd of breeding stock as a secondary use. Because hunting is recreation, an exotic game ranch devoted solely to hunting could never qualify for agricultural appraisal. Documentation would include a copy of business plan showing physical improvements (such as high fences, herd size, restocking levels, harvesting schedule), a harvest report, and with breeding and herd management procedures that emphasizes commercially valuable product(s) such as meat or leather. Relevant questions include: Are there physical improvements such as high fences to control the herd? Are there stocking levels to justify the investment and ensure a reasonable future income? Is there a breeding and herd management procedure that emphasizes commercially valuable products (meat or leather) over recreational products (trophy heads)? Is there an active business plan showing herd size, harvesting schedules and harvesting reports? Do state or federally approved inspectors supervise slaughter and dressing? Degree of intensity to be determined by type of exotic. Annual reporting will be required to document production.

Governmental Programs: Land tracts on which agricultural activity has been suspended or limited due to government programs such as the Conservation Reserve Program (CRP) will still qualify for agricultural valuation as long as it remains in the program.

Land Leases: Leases are an acceptable agricultural practice provided that the lessee is using the land in a manner and to a degree of intensity that meets BCCAD standards. Smaller acreage may qualify for 1-d-1 if the lessee has enough contiguous land to meet the minimum standard tract size.

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 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.

Guidelines for Degree of Intensity Ratings:

The degree of intensity test measures whether the land is being farmed or ranched to the extent typical for agricultural operations in Bosque County. To receive a productivity appraisal the land must be used to the degree of intensity typical in the area as defined by the Chief Appraiser and the Agriculture Advisory Board. This test is intended to exclude land on which token agricultural uses occur in an effort to obtain tax relief.

To qualify for special agricultural appraisal, the tract of land being used must be greater than 5.00 acres (unimproved) and/or must be greater than 6.01 acres with no more than 1.00 acre being occupied by improvements. In other words, an applicant must use no less than 5 acres in the agricultural operation. Area occupied by your residence, commercial buildings, animal training facilities, driveways, or other structures cannot be included in this total minimum acreage amount.

ANIMAL UNITS - Bosque 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

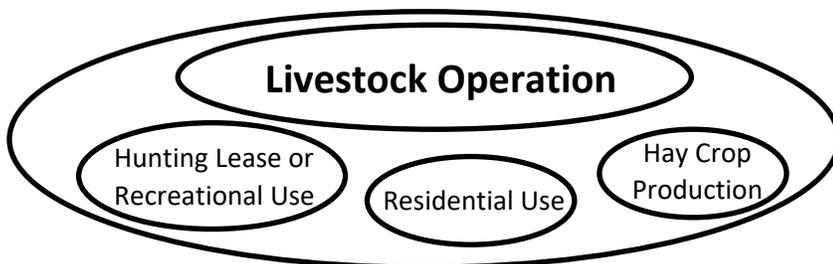
To qualify for the special agricultural valuation, the owner of agricultural land must have a sufficient number of acres to support at least 3 animal units or 3,000 pounds of animal weight. This minimum standard means, for example, that the land area must produce enough food to sustain 3 cows, weighing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

Residential Use

When land has a residential improvement such as a residence or manufactured home, the District will assign a portion of the land as residential use. The following are examples on how to determine the amount of land that will be classified as residential:

1. If the residence has been surveyed with land less than an acre, then the District may use the amount specified in the survey.
2. If the property owner files a homestead application specifying up to 20 acres as their homestead, then the District may use the amount specified on the application as the residence use area and this area will be at market value with the improvement.
3. If no amount has been specified by the property owner, then the District may assign land as residential use per field inspection. The appraiser shall determine if the area with a residence has been fenced or “marked” by roads or landscaping. The amount of land within this area will be identified as residential use.

Non-Use If the land does not have a use that can be identified as agricultural, residential, commercial, or recreational, then the district will recognize it as not being in use or idle. In other words, the property is just a vacant tract of land and will not be appraised for special use valuation. See Principal Use vs. Primary Use Example:



Principal Use – the entire outside circle with the smaller circles inside = Agricultural Use
Primary Use – the biggest inside circle = Livestock Operation
Secondary Uses – the smallest inside circles = Residential Use, Hunting or Recreational Use, Hay Crop

Livestock Guidelines for Open Space Special Valuation for Bosque CAD

The typical ranch property in Bosque 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 Bosque 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. These numbers were recommended by the Bosque County Agricultural Advisory Board. 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:	<i>(As recommended by the Texas A&M AgriLife Extension Service & Ag Advisory Board)</i>																										
Beef Cow/Calf	3 cows w/ calves	3	Pasture Type:	CC/AU																									
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	12.0 - 15.0/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.</p> <p>Breeders must have:</p> <p>Grown Individuals (Brood Stock)</p> <ul style="list-style-type: none"> • 3 Mares or 2 Mares & 1 Stallion 3 – 1,000 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 BCCAD 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.</p> <p>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"> <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
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<p><i>Stabling, boarding, training, and recreational operations do not qualify.</i></p>																													
AU – Animal Unit			CC/AU – Carrying Capacity per animal unit																										

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.

Ag will only be granted on the area(s) that adequate fencing provides for confinement. Adequate fencing is defined as fencing capable of containing livestock for more than a temporary period. Hot wire fencing and panels can be used to maintain temporary livestock control, but permanent fencing will be required to continue the special appraisal. And under no circumstance will imaginary non-existing barrier qualify.

Animal Unit Equivalent Chart - Texas

Domestic Livestock, Native Wildlife, and Exotic Wildlife

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

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

DEFINITIONS OF KEY WORDS/PHRASES

Prudent Manager - 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.

Principle Use - If the land is used for more than one purpose, the most important use in comparison with other uses of the land, or primary use, must be agricultural. For example, pleasure gardening is not the principal use of residential land.

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

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. 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 Bosque County are assumed to have similar equipment of similar value and utility.

Animal Unit- Normally equates to 1,000 pounds of animal. For example: one (1) cow, five (5) ewes, six (6) nanny goats, seven (7) sika deer, or one (1) horse.

Agricultural Use to the Degree of Intensity Generally Accepted in the Area – This means 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. Degree of intensity generally accepted in the area shall mean that the farming and ranching practices (cropping patterns, planting rates, fertilization methods, harvesting and marketing techniques, etc.) are those of a typically prudent manager. This is not strictly tied to numbers, but it is tied to production. For example, a few cows that are never bred and do not produce offspring would not be considered to meet the intensity test because of a lack of production and would not qualify the land. The degree of intensity measures what the property 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 of sale, sales receipts, or other documentation.

Area - Interpreted to be that land inside the jurisdictional boundaries of the Bosque County Appraisal District.

Beehive – An enclosed structure in which some honey bee species live and raise their young. Natural beehives are naturally occurring structures occupied by honeybee colonies, while domesticated honeybees live in man-made beehives, often in an apiary. These man-made structures are typically referred to as “beehives.” Several species of *Apis* live in hives, but only the western honey bee and the eastern honey bee are domesticated by humans. Man-made hives are commonly transported so that bees can pollinate crops in other areas.

TEXAS AGRICULTURAL CODE – SEC. 131.001 DEFINITIONS FOR BEEKEEPING

Apiary – A place where six or more colonies of bees or nuclei of bees are kept.

Abandoned Apiary, Equipment, Or Bees – An apiary, equipment or a colony of bees that is not regularly maintained or attended in accordance with this chapter or rules or quarantines adopted by this chapter.

Bee – Any stage of the common honeybee, *Apis Mellifera* species.

Beekeeper – A person who owns, leases, or manages one or more colonies of bees for pollination or the production of honey, beeswax, or other by-products, either for personal or commercial use.

Colony – The hive and its equipment and appurtenances including bees, comb, honey, pollen, and brood.

Equipment – Hives, supers, frames, veils, gloves, tools, machines or other devices for the handling and manipulation of bees, honey, pollen, wax, or hives, including storage or transporting containers for pollen, honey, or wax, or other apiary supplies used in the operation of an apiary or honey house are all considered equipment for beekeeping.

Nucleus – A small mass of bees and combs of brood used in forming a new colony.

Pollen – The dust-like grains formed in the anthers of flowering plants in which the male elements or sperm are produced.

Pure Honey – The nectar of plants that has been transformed by, and is the natural product of, bees and that is in the comb or has been taken from the comb and is packaged in a liquid crystallized, or granular form.

Queen Apiary – An apiary in which queen bees are reared or kept for sale, barter, or exchange.

ROLLBACK TAX

Per Property Tax Code Section 23.55, if a property had qualified for agricultural appraisal and its use changes to a non-agricultural use, the current owner will owe an additional “rollback” tax for each of the previous three years in which your land received the special appraisal. The rollback tax is a, mandated, sanction for taking the land out of agricultural production. The rollback tax is the difference between the taxes one has paid on one’s land’s agricultural value and the taxes one would have paid if the land had been taxed on its higher market value, plus a 5 percent flat interest is charged for each year from the date that the taxes would have been due. It is the Chief Appraiser’s responsibility to determine if and when a change of use has occurred and to send the owner written notice of the determination. If the owner does not protest the Chief Appraiser’s determination within 30 days of the date the notice is mailed, the Tax Assessor Collector will calculate the additional tax due, add the appropriate amount of interest, and send a rollback tax bill.

ECOLOGICAL LABORATORIES

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. In determining use, appraisers should apply the same principles they use to identify the primary use of agricultural land. Landowners wishing to apply for the special valuation under this section must file a form designed for ecological laboratories instead of the general open space land valuation application.

WILDLIFE MANAGEMENT

The guidelines and the application for a wildlife management plan can be obtained from the website shown: Website for Texas Parks & Wildlife: www.tpwd.state.tx.us/conserves/private_lands/

Click on: Wildlife Management

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