



Coryell Central Appraisal District

705 East Main Street
Gatesville, Texas 76528

Guidelines for Qualification and Appraisal of Agricultural & Wildlife Management Lands

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Introduction

Texas Agricultural Appraisal Laws

In 1966, a constitutional amendment added Section 1-d to Article VIII of the Texas Constitution which provided for a special valuation for certain lands which were in agricultural use. These lands could be appraised at their agricultural productivity value rather than at their market value. Qualification for 1-d appraisal is very restrictive and cumbersome. In 1978, a second, more liberal constitutional amendment was adopted which added Section 1-d-1, which is much easier to administer. While Section 1-d is still a part of the Texas Constitution, no one in Coryell County has opted to use it, favoring instead the more liberal provisions of 1-d-1. In 1995, 1-d-1 appraisal was further expanded to allow for lands under Wildlife Management to qualify for special valuation. Wildlife Management qualifications, which differ from Ag use qualifications, are detailed later in this document. Timber lands also qualify for special valuation based on productivity, but there are no qualifying timber lands within the boundaries of Coryell Central Appraisal District.

As defined by Texas Property Tax Code Sections 23.51 (1) & (2), “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 and that has been used principally in that manner by a college or university for five of the preceding seven years. Qualified open-space land includes all dams, reservoirs, water wells, canals, ditches, terraces, and other reshaping of the soil, fences, and riparian water rights. Notwithstanding the other provisions of this subdivision, land that is currently devoted principally to wildlife management as defined by Subdivision (7)(B) or (C) to the degree of intensity generally accepted in the area qualifies for appraisal as qualified open-space land under this subchapter regardless of the manner in which the land was used in any preceding year. “Agricultural use” includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, or planting seed or for the production of fibers floriculture, viticulture, and horticulture; raising or keeping livestock; raising or keeping exotic animals for the production of human food or of fiber, leather, pelts, or other tangible products having a commercial value; planting cover crops or leaving land idle for the purpose of participating in a government program, provided the land is not used for residential purposes or a purpose inconsistent with agricultural use; and planting cover crops or leaving land idle in conjunction with normal crop or livestock rotation procedure. The term also includes the use of land to produce or harvest logs and posts for the use in constructing or repairing fences, pens, barns, or other agricultural improvements on adjacent qualified open-space land having the same owner and devoted to a different agricultural use. The term also includes the use of land for wildlife management. The term also includes the use of land to raise or keep bees for pollination or for

the production of human food or other tangible products having a commercial value, provided that the land used is not less than 5 or more than 20 acres.

Following is a set of guidelines for the qualification and appraisal of 1-d-1 agricultural lands and wildlife management lands in the Coryell Central Appraisal District (Coryell CAD). 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.

Agricultural Appraisal Advisory Board

In accordance with Texas Property Tax Code Section 6.12, the Chief Appraiser shall appoint, with the advice and consent of the Board of Directors, an Agricultural Advisory Board consisting of not less than three members. These members must be landowners within Coryell CAD whose land qualifies for agricultural valuation, and who have been residents of the district for a least five years. Board members will serve staggered two year terms. The Chief Appraiser shall call a meeting of this board a minimum of once per year. The board shall advise the Chief Appraiser on the valuation and use of land which may be designated for Ag use within the district.

Application for 1-d-1 (Open Space) Agricultural Valuation

A property owner desiring appraisal of his land under 1-d-1 (Open Space) Agricultural Appraisal must file an application with the appraisal district between January 1 and April 30 of the tax year. Application forms may be obtained from the appraisal district or may be downloaded from the appraisal district web site (<https://www.coryellcad.org/commonly-used-forms/>) or from the Texas Comptroller website (<https://comptroller.texas.gov/forms/50-129.pdf>). An extension of the application deadline may be granted by the Chief Appraiser if a written request showing good cause for the extension is submitted prior to May 1. Late applications may be submitted after the deadline up until appraisal roll certification (typically about July 25). Late applications, if approved, will be assessed a late penalty equal to 10% of the difference between the amount of tax imposed on the property and the amount that would have been imposed at market value. If the application is not received prior to roll certification, the property is not eligible for agricultural appraisal for that tax year. Once an application has been approved by the Chief Appraiser or his designee, the land will continue to receive Ag valuation until the owner requests a change, the land's eligibility changes, ownership of the land changes, or the Chief Appraiser requests a new application.

Qualification of Land for Ag Valuation under Section 1-D-1

Special agricultural appraisal under the 1-d-1 law is only allowed if the property owner proves the specific statutory requirement of Tax Code Chapter 23, Subchapter D. Land will not qualify for productivity valuation simply because it is rural or has some connection with agriculture. Neither will it qualify because it is open land that has no other possible use. The law does not provide a tax break for every use of open-space land. For example, casual uses such as home vegetable gardens do not qualify for productivity appraisal. Generally, land may qualify for agricultural appraisal if it is “currently devoted principally to agricultural use to the degree of intensity generally accepted in Coryell County.” To qualify for special appraisal, the property owner must apply for the appraisal and provide to the chief appraiser the information necessary for the Coryell CAD to determine the validity of the claim.

To qualify for 1-d-1 agricultural valuation, the land must meet the following four eligibility requirements and successfully complete the application process.

1. Applied to land and all appurtenances (not improvements)
2. Devoted currently and principally to agricultural use
3. Passed degree of intensity test
4. Passed Time period test

1. Land and Appurtenances

Agricultural appraisal applies only to land and appurtenances. It does not apply to improvements on land, minerals or agricultural products that may be connected with the land.

2. Current and Principal Agricultural Use

Land must be currently devoted principally to agricultural use, to the degree of intensity generally accepted in the area. Tax Code Chapter 23, Subchapter D identifies many common agricultural activities. This list may not be exhaustive. The statute provides that agricultural use “includes but is not limited to” the activities identified in the aforementioned chapter; however, production of any commercially valuable livestock, fish or poultry product would appear to constitute agricultural use as well.

Wildlife Management

Land on which the owner engages in wildlife management and which meets certain agricultural use requirements may qualify for special appraisal and is technically in agricultural use. This process is governed by Tax Code Chapter 23, Subchapter E. The Texas Parks and Wildlife Department (TPWD), with the assistance of the Texas Comptroller’s office, developed standards for determining the qualification of land for

wildlife management use. These standards are adopted by rule and published in Title 34, Texas Administrative Code, Sections 9.2001-9.2005.

Principal or Primary Use

Land must be devoted principally to agricultural use. If the land is used for more than one purpose, the most important of “primary use” must be for agricultural use. Other uses of the land do not necessarily disqualify land for special appraisal if the primary use is agriculture. If there is more than one use the Chief Appraiser must determine which use is primary. If another use replaces agriculture as the primary use, then the land is no longer principally devoted to agricultural use and does not qualify for agricultural appraisal.

Exotic Animals

The principal agricultural use test is particularly important when reviewing an application for special appraisal for land used for raising or keeping exotic animals. To qualify for special appraisal, the law requires the purpose in using the land for these animals be for the production of food or other commercially valuable products. Many ranches offer recreational hunting as a way of earning income and managing a herd of breeding stock. Because hunting is a recreational use, any exotic game ranch devoted solely to hunting animals could never qualify for agricultural appraisal. A ranch that produces exotic animal products and conducts recreational hunts may or may not qualify for special appraisal. Qualification in such a case depends on which use is primary. The chief appraiser should consider all relevant information to determine the primary use. 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?

Current Devotion to Agricultural Use

The land must be “currently devoted” to the agricultural use. The land must qualify on January 1st. In the event that agricultural use is not evident on January 1st, the chief appraiser should grant productivity valuation if the owner can show evidence of the intent to put the land into agricultural use and that agriculture will be the primary use for the bulk of the calendar year covered by the application.

3. Degree of Intensity Test

To qualify for productivity appraisal for agricultural use, the land must be “currently devoted principally to agricultural use to the degree of intensity generally accepted in the area.” The degree of intensity test is examined in the year the property owner applies for special appraisal and every year thereafter. The degree of intensity test measures whether land is being farmed or ranched to the extent typical for agricultural operations. To receive a productivity appraisal for agricultural use, the land must be used for an agricultural purpose to the degree of intensity typical in the area. This test is intended to exclude land on which token agricultural use occurs in an effort to obtain tax relief. The law does not state what degree of intensity qualifies a particular type of land. The chief appraiser must set the standards according to the agricultural practices in effect in the local area. Please see the **Agriculture Appraisal Summary Guidelines – Typical Levels**.

The Chief Appraiser is responsible for defining the “area” and for setting degree of intensity standards. The “area” for Coryell CAD shall be defined as that area within the boundaries of the CAD. The minimum degree of intensity for Coryell CAD is described in the “Agriculture Appraisal Summary Guidelines” in this document and is based on the type of agricultural use. The Chief Appraiser may choose to request periodic reapplications for small tracts to assure that the degree of intensity continues to be met. Stocking minimums for larger acreage tracts (100 acres and more) should be not less than one animal unit per 25 acres.

4. Time Period Test

The land must have been “devoted principally to agricultural use or to production of timber or forest products” for five of the seven years preceding the application for special appraisal.

For land to qualify for special appraisal as wildlife management use, the land must have qualified for special appraisal as open-space or timberland under Subchapters D or E of the Tax Code Chapter 23 at the time the wildlife management use began. Land must also be in compliance with Title 34, Texas Administrative Code, Sections 9.2001-9.2005.

Typical Agricultural Operations

Typical agricultural operations in the Coryell CAD include grazing operations, farming operations which include tilling the soil, orchard operations (typically pecans), livestock breeding operations and wildlife management operations. Wildlife management must meet a separate set of standards which are discussed in a subsequent portion of these guidelines. Other agricultural operations not covered by these guidelines will be handled on a case-by-case basis until such operations become typical of the area. Livestock operations must be supported by the land without excessive supplemental feeding during an average growing season.

Cow and Calf Operations

This type of operator is in the business of breeding and raising beef for sale either for breeding stock or for beef processors or feedlots. These operators may have either purebred or commercial stock. Some small operators may lease or borrow a bull rather than keeping a bull year-round. One animal unit is one cow or one cow with young calf.

Stocker and Feeder Calf Operations

These operators are in the business of acquiring calves at a certain weight and then raising them until they are large enough for resale for slaughter, for the feedlot, or for replacement heifers. Both steers and heifers are typical of this operation. One animal unit is two calves.

Sheep Operations

Sheep may be raised for wool and/or meat production. Some sheep producers sell to other sheep operators for breeding stock. One animal unit is five head of ewes or rams.

Goat Operations

Goats are raised for the production of meat, mohair, and/or milk, depending on the breed of goat. Spanish goats and Boer goats are popular in this area for meat production. Both purebred and commercial goats are found in the area. One animal unit is six nanny or Billy goats.

Equine Operations

Equine operations are generally considered to be recreational rather than agricultural. It would not be considered agricultural for 1-d-1 valuation purposes unless it is a breeding operation. A breeding operation would involve having brood mares and it would require a stud on location, artificial insemination, or available stud services. This operation could involve any breed of horses or donkeys. A mature horse or donkey is 1.25 animal units.

Cropland Operations

Common cropland operations include the production of small grain crops, sorghum hay, improved pasture hay, and various row crops. Many ranchers plant oats for winter grazing. Improved pasture grasses provide both grazing and hay crops. Coryell County has no commercial irrigated crops lands. All crops produced are dry land crops. Typical crop production activities include tilling of the soil, supplemental fertilization, weed control, and insect control. Cropland should typically produce at least one harvest per typical year. A qualifying tract of crop land would include a minimum of five acres.

Orchard Operations

Common orchard operations include the production of trees. Typical tree production activities include weed control, water availability, insect control, fertilizer, prune trees, management and harvest. Orchards should typically produce at least one harvest per typical year. **An orchard must be a commercial operation. Native pecan trees require at least 14 trees per acre, improved pecan trees require at least 35 trees per acre, peach trees require at least 100 trees per acre.** A qualifying orchard would include a minimum of five acres.

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. **Participation in a program will be verified with the FSA office.**

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 Coryell CAD standards. Smaller acreage may qualify for 1-d-1 if the lessee has enough contiguous land to meet the minimum standard tract size. An owner applying for Ag valuation on land under lease should include with the application a copy of the lease agreement. If there is an oral lease agreement, the lessee should provide a letter stating the type of Ag use, the degree of intensity (number of livestock or acres planted) and the duration of the lease.

Ag Valuation and Beekeeping

Beekeeping is an agricultural use and shall qualify for agricultural use productivity valuation if used 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 or more than 20 acres per the Texas Property Tax Code Section 23.51(2).

Intensity Requirement

The minimum degree of intensity was established using Section 131.001 Texas Agriculture Code's definition of an apiary, which is a place where six or more colonies of bees or nuclei of bees are kept. A colony is the hive and its equipment and appurtenances including bees, comb, honey, pollen and brood.

For each additional two (2) acres, one additional colony is required. If additional acreage is less than two (2) acres, no additional colony is required. For example, if a property

owner has fifteen acres of land used for beekeeping, eleven colonies would be needed to qualify.

First 5 acres	6 colonies
<u>Additional 10 acres</u>	<u>5 colonies</u>
Total Colonies required	11 colonies

History Requirement

When property owners initially qualify for agricultural appraisal, they must show proof of history for agricultural use / beekeeping for any of the five preceding seven years. One way to do this is to provide export, import or intra-state permits, which are required by the Texas Apiary Inspection Service to transport colonies. Historic financial records indicating active home production and or leases could be utilized.

Land Located Within City Limits

Additional restrictions apply to land located within the boundaries of an incorporated city or town. To qualify for 1-d-1 Ag appraisal, the land within the city limits must meet all of the above qualifications, and must meet one of the following qualifications:

The city must not provide the land with general services comparable to those in other parts of the municipality having similar features and population.

The land must have been devoted principally to agricultural use continuously for the preceding five years.

Animal Unit Equivalency Chart

<u>Animal Type</u>	<u>Animal Unit</u>
Cow or Cow with Calf	1.00
Mature Bull	1.25
Weaned Calf to 1 Year	0.60
Steer (1 Year Old)	0.70
Horse	1.25
Miniature Horse	0.50
Donkey or Mule	1.25
Miniature Donkey or Burro	0.75
<u>6</u> Ewes With or Without Lambs	1.00
<u>6</u> Rams or Buck Sheep	1.00

<u>10</u> Lambs (Weaned to 1 Year)	1.00
6 Nanny Goats or Does	1.00
<u>6</u> Billy Goats or Bucks	1.00
10 Kid Goats (Weaned to 1 Year)	1.00
6 Mature Mutton Goats	1.00

Administrative Procedures for 1-d-1 Ag Lands

Each January, Coryell CAD will publish public notices in local newspapers notifying property owners of their right to file for certain exemptions. With that notice, land owners will be notified of the availability of special valuation for qualifying agricultural lands. Applications will be available at the appraisal district offices or application forms will be available by download from the Coryell CAD website or from the Texas Comptroller website. Property owners desiring Ag valuation should file a completed application between January 1 and April 30 of the tax year. A property owner owning multiple parcels of contiguous land may submit a single application form identifying all of the parcels to be considered with the application. The April 30 deadline may be extended up to sixty days provided the property owner submits a written request for extension before May 1 showing good cause as to why an extension is needed. **Applications received after the deadline will still be accepted and considered, but if the application is approved there will be a late filing penalty imposed in the amount of 10% of the difference between the tax imposed on the property and the amount that would have been imposed at market value.**

When a completed application is received at Coryell CAD, it will immediately be date stamped then image scanned into the computer system under the Property Identification (PID) account(s) for the parcel(s) identified on the application. The application form will then be forwarded to the Chief Appraiser's designated Ag land appraiser who will examine the application for completeness. All timely filed applications will be approved or denied before May 15 or as soon thereafter as practicable. If the appraiser determines that he does not have enough information to approve the application, he may return it to the owner requesting additional information. The owner will then have an additional 30 days in which to respond. After the appraiser has a complete application with all the information he needs, he will evaluate the subject land using the four tests described above: the primary use test, the current use test, the degree of intensity test, and the time period test. Evaluation of the application may involve a field inspection of the land, examination of aerial photographs, and/or an interview with the property owner. If the land meets the criteria for all four tests, the appraiser will approve the application and will complete the required data entry to Coryell CAD's computer system and note the approval of the application in the appraiser info tab under the comments section. If the appraiser determines that the land does not meet one or more of the tests, the application will be denied, and the appraiser will notify the property owner of the denial by certified mail, detailing the reason(s) the application was not approved. If the application is denied, the property owner has the right to file a protest and have his case heard before the Appraisal Review Board. When a parcel of land has been approved for Ag valuation, the property owner need not reapply every year unless there is a change of ownership, a change of use, or the Chief Appraiser requests a new application.

Valuation of 1-d-1 Ag Lands

Land that has been approved for special valuation under 1-d-1 is valued using the income approach by the following five steps:

1. Develop a land classification system grouping the land into principal types of agricultural uses. Coryell CAD has established the following land classes:
 - Dry Crop Land
 - Orchard
 - Improved Grass Land
 - Native Pasture Land

Each of the abovementioned land categories will be further subdivided into Good, Average and Fair. The sub categorization is based on the soil capability map provided by the Natural Resources Conservation Service and United States Department of Agriculture. The soil capability classes are designated by the numbers 1 through 8. The numbers indicate progressively greater limitations and narrower choices for practical use. The classes are defined as follows:

Class 1 (Good) soils have few limitations that restrict their use.

Class 2 (Good) soils have moderate limitations that reduce the choice of plants or that require moderate conservation practices.

Class 3 (Average) soils have severe limitations that reduce the choice of plants or that require special conservation practices, or both.

Class 4 (Average) soils have very severe limitations that reduce the choice of plants or that require very careful management, or both.

Class 5 (Average) soils are subject to little or no erosion but have other limitations, impractical to remove, that restrict their use mainly to pasture, rangeland, forestland, or wildlife habitat.

Class 6 (Fair) soils have severe limitations that make them generally unsuitable for cultivation and that restrict their use mainly to pasture, rangeland, forestland, or wildlife habitat.

Class 7 (Fair) soils have very severe limitations that make them unsuitable for cultivation and that restrict their use mainly to grazing, forestland, or wildlife habitat.

Class 8 (Fair) soils and miscellaneous areas have limitations that preclude commercial plant production and that restrict their use to

recreational purposes, wildlife habitat, watershed, or esthetic purposes.

All abstracts in Coryell County have been color coded with the corresponding soil capability class based on the predominant soil classification within the abstract boundaries. Please see the **Coryell County Soil Map**.

Additional classifications or sub-classes may be added as the need arises.

2. Estimate the net to land per acre for each class and sub-class. This annual income is based on the five-year average proceeding the year before the appraisal.
3. Divide the net to land for each class by that year's capitalization rate to develop a productivity appraisal schedule by land class.
4. Classify all qualified agricultural land according to the classification system.
5. Use the schedule to calculate the productivity value for each parcel of land. For any given parcel of land, the number of acres times the per acre value for that land class gives the agricultural productivity value.

Income and expense data shall be collected annually from the Agricultural Appraisal Advisory Board. Each board member will be requested to respond to the annual Texas Farm and Ranch Survey from the Property Tax Assistance Division of the Texas Comptroller's Office, using their expert knowledge and experience to provide income and expense data for each land class and sub-class.

In addition to establishing an agricultural productivity value, the Chief Appraiser is also required to keep a record of the market value of the land for each appraisal year.

Rollback Tax

The Texas Property Tax Code imposes an additional tax called a "rollback tax" on 1-d-1 land which is changed to a non-agricultural use. This is an additional tax which is imposed on the date the change of use occurs. If only a portion of the land changes use, the rollback tax is imposed only on the portion of land that has the change of use. A parcel of land which was subdivided into residential lots would be an example of a change of use. Another example would be when commercial activity becomes the primary use of the land. 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 his 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.

Effective September 1, 2019, the rollback tax is calculated on the three years previous to the current year. If the use changes in 2019, the rollback tax will be on tax years 2016, 2017, and 2018. The rollback tax is the difference between the taxes paid under 1-d-1 appraisal and the

amount of tax that would have been paid at market value appraisal. For example, if a change of use occurs in 2019:

<u>Year</u>	<u>Tax Paid</u>	<u>Tax on Market Value</u>	<u>Difference</u>
2018	\$50	\$1000	\$950
2017	\$50	\$1000	\$950
2016	\$50	\$975	\$925
Total Base Rollback Tax:			\$2,825

- ❖ In addition to the base rollback tax, the assessor must add five percent (5%) interest on these amounts from the date they would have become due.

Rollback taxes are due as soon as the rollback tax bill is mailed. It becomes delinquent if not paid by the February 1 which is at least 20 days after the tax bill is mailed.

A tax lien attaches to the land on the date the use changes. The lien covers the amount of the tax, interest, and any penalties. Sometimes there is a change of ownership near the same time as the change of use. Under the law, the owner at the time the change of use occurs is liable for the rollback tax, but the lien may be foreclosed against the land regardless of who is liable.

Wildlife Management

In 1995, Article III, Section 1-d-1 of the Texas Constitution was amended to permit agricultural appraisal for land used to manage wildlife. H.B. 1358 implemented that amendment. In 2001, H.B. 3123 was passed requiring the Texas Parks and Wildlife Department (TPWD) to develop and the Texas Comptroller to adopt rules for the qualification of agricultural land in wildlife management use. These guidelines and Chapter 9, Subchapter F of the Texas Administrative Code constitute the rules, as required by Section 23.52(g), Tax Code. The Texas Administrative Code language specifically addresses qualification of land partitioned from a previously qualified larger tract of real property qualified for 1-d-1 appraisal as wildlife management land.

The Texas Comptroller publishes the “Guidelines for Qualification of Agricultural Land in Wildlife Management Use”, which are available at <https://comptroller.texas.gov/taxes/property-tax/docs/96-354.pdf>. Many of the topics contained here are excerpts from this document. Wildlife management is a type of 1-d-1 agricultural use, but there are a separate set of guidelines the landowner must meet in order to qualify. Tax Code Section 23.51(1) defines qualified agricultural land as: Land that is currently and principally devoted to agricultural use to the degree of intensity typical for the area and has been used for agriculture or timber for at least five of the preceding seven years. Section 23.51(7) Tax Code defines wildlife management as: Actively using land that at the time wildlife management began was appraised as qualified open-space land under this subchapter in at least three of the following ways to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, including food, medicine, or recreation:

- (A) habitat control;
- (B) erosion control;
- (C) predator control;
- (D) providing supplemental supplies of water;
- (E) providing supplemental supplies of food;
- (F) providing shelters; and
- (G) making census counts to determine population.

Qualifying Land for Wildlife Management Use

Wildlife Management Use Requirements

The first requirement for wildlife management use qualification is purely technical and is not related to the land's actual use to manage wildlife. The law restricts the land that may qualify for wildlife management use. To qualify for agricultural appraisal under the wildlife management use, land must be qualified for agricultural appraisal under Tax Code Chapter 23, Subchapter D, (also called 1-d-1 or open space agricultural appraisal), at the time the owner changes use to wildlife management use. In other words, the land must have been qualified and appraised as agricultural land during the year before the year the owner changes to the wildlife management use.

Land qualified for timber appraisal is not eligible to qualify for wildlife management use. Land qualified as 1-d agricultural appraisal is not eligible for wildlife management use.

The second requirement for qualified wildlife management use is that the land must be used to propagate a sustaining breeding, migrating or wintering population of indigenous wild animals. An indigenous animal is a native animal that originated in or naturally migrates through an area and that is living naturally in that area, as opposed to an exotic animal or one that has been introduced to the area.

The land must have been qualified for and appraised as 1-d-1 agricultural land in the tax year before the owner changes to wildlife management use. An owner who changes the use of his land from 1-d-1 agricultural activities to 1-d-1 wildlife management activities must submit a wildlife management plan to the Chief Appraiser. The plan must be completed on a Texas Parks and Wildlife (TPWD) form which is available at the Coryell CAD offices or on-line at the Texas Parks and Wildlife website. The plan must specify the wildlife species to be managed and must give details of how the land owner will actively pursue at least three of the seven management activities. The land owner may choose to contact TPWD for help in formulating a plan.

Land that qualified for 1-d-1 last year will qualify for wildlife management regardless of size unless it is tract that was part of a larger tract the previous year. Pursuant to the Texas Administrative Code Title 34, Part 1, Chapter 9, Subchapter G, Rule 9.2005, land that was part of a larger 1-d-1 tract the previous year does not qualify if it is less than 14.3 acres in size

(Standard Acreage) or 11.1 in size (WMPA/ES Mgmt.). Please see the **Wildlife Use Requirement Ranges for Appraisal Districts.**

Once the Chief Appraiser receives the plan, signed by the owner or his agent, he must:

1. Inspect the property for compliance with the wildlife management plan.
2. Verify that wildlife management is the primary use of the land.
3. He must also assure that the degree of intensity is met. Are at least three of the seven management activities being pursued? Are there practices which will encourage long-term maintenance of the target species population?
4. Verify the historical use requirement. Was the land under 1-d-1 appraisal last year?
5. If it was part of a larger tract last year, does it meet the minimum size requirement?

The Chief Appraiser or his designee will approve the plan when he has determined that the above requirements are met. Upon approval, the Coryell CAD computer system be updated to reflect wildlife management, but the appraised value will remain the same as it would have been if the land had continued in agricultural use.

The Chief Appraiser will require annual or periodic reports showing how the wildlife management plan has been implemented for any given year. Annual reports will be requested every year. A report is required to be submitted on the form prescribed by TPWD (PWD-888 available on their web site or at the Appraisal District offices) and signed by the property owner or his authorized agent.

Once the Chief Appraiser receives the annual report, signed by the owner or his agent, he must:

1. Inspect the property for compliance with the annual report.
2. Verify that wildlife management is the primary use of the land.
3. He must also assure that the degree of intensity is met. Are at least three of the seven management activities being pursued? Are there practices which will encourage long-term maintenance of the target species population?

Failure of a property owner to comply with the annual report submission may result in the removal of the special valuation for wildlife management. If, as a result of the annual report, the Chief Appraiser determines that the wildlife management activity fails to meet the requirements for wildlife management valuation, the property owner will be required to reapply for the following appraisal year.

Agriculture Appraisal Summary Guidelines – Typical Levels

Land must be devoted to agricultural production at a level of intensity that is common for such land in the local area

All minimum acreage requirements do not include one (1) acre homesite

Livestock

- 1) Native or Improved Pasture, must be Fenced & Maintained, Water Source & Marketing
- 2) A Minimum of at least ten (10) acres (NOT INCLUDING A ONE (1) ACRE HOME SITE) is typically needed to meet local levels.

Cattle

Cow/Calf

- 1) At least five (5) animal units (AU) of reproducing cows to qualify
- 2) Land can be partially wooded but must have enough grass and other food sources to support minimum requirements
- 3) Proof of rotational grazing
- 4) The operation is in the business of raising beef for sale to either marketing outlets or the operators for breeding stock

Feeder/Stock

- 1) This operation is in the business of raising beef for a marketing outlet. Must be on feed including pasture for 150 days
- 2) Land can be partially wooded but must have enough grass and other food sources to support minimum requirements
- 3) Proof of sales transaction

Equine

- 1) Breeding Operations Only: At least five (5) animal units of reproducing mares, a stud on location, artificial insemination or available stud service.
- 2) Land can be partially wooded but must have enough grass and other food sources to support minimum requirements
- 3) Proof of sale of offspring
- 4) The operations in stabling, training or recreational use of horses are not considered agricultural use

Swine (Special Operation) these operations are non-typical for the area...

- 1) Each application will be considered on its own merits
- 2) A Minimum of at least 10 acres is typically needed to meet local levels
- 3) This operation involves the raising of Hogs for the pork meat market.
- 4) A Minimum intensity requirement for breeding: 8 Sows (w/litters) = 1AU; 8AU=40 Sows per 10 acres* & *1 Boar = 1AU; 1AU = 5 Boars per 10 acres *
- 5) Only the land used for Breeding & Raising / Grazing will be considered
- 6) Proof of Sale of Offspring will be required annually

Goats/Sheep

- 1) A minimum of at least five (5) acres (NOT INCLUDING ONE (1) ACRE HOMESITE) is required
- 2) At least two (2) animal units (AU) of reproducing ewes/does to qualify
- 3) Land can be partially wooded but must have enough grass and other food sources to support minimum requirements
- 4) Proof of sale of offspring
- 5) SHEEP - This operation should be raising sheep for wool or sale as livestock
- 6) GOATS - Type of breed and is usually in the business of mohair or meat market production

Hay

- 1) A minimum of at least five (5) acres (NOT INCLUDING ONE (1) ACRE HOMESITE) is required
- 2) Hay production should be 3,000 pounds per acre on normal years *no drought*
- 3) The hay must be marketable
- 4) Land should be fertilized, weed controlled, maintained & top-dressed later as needed
- 5) Proof of baling receipts, proof of sales
- 6) Mowing land to clear grass/weeds DOES NOT qualify for agricultural production. The cutting and baling of unmanaged vegetation DOES NOT qualify for hay production.

Crop Land

- 1) A minimum of at least five (5) acres is required
- 2) Common cropland operations involve the cultivation of the soil for planting grain crops with the intent to harvest for sale or for feed *wheat, oats, grain sorghum, soybeans, corn and cotton*
- 3) Crop production activities include: shredding previous crop, apply herbicide, tillage, insect control, planting, harvest & fertilize
- 4) Cropland should typically produce at least one (1) harvest per typical year *no drought*

ORCHARDS & VINEYARDS: (MUST BE A COMMERCIAL OPERATION)

- 1) A Minimum of at least 5 acres is required
**ORCHARDS: 14 NATIVE PECAN TREES OR 35 IMPROVED PECAN TREES PER ACRES
35 PEACH TREES PER ACRE**
- 2) This operation is in the business of cultivating & growing of trees or grapevines that produce crops of nuts & fruits.
- 3) Each application will be considered on a case-by-case basis
- 4) Will need a written production plan to start
- 5) **MUST DO WRITTEN REPORT - EVERY 3 YEARS**
a. Showing Proof of Income b. RECIPTS: Weed & Insect Control; Fertilize management & harvest
- 6) This type of operation depends on a good source of water

Bees:

Our degree of intensity standard is set as follows:

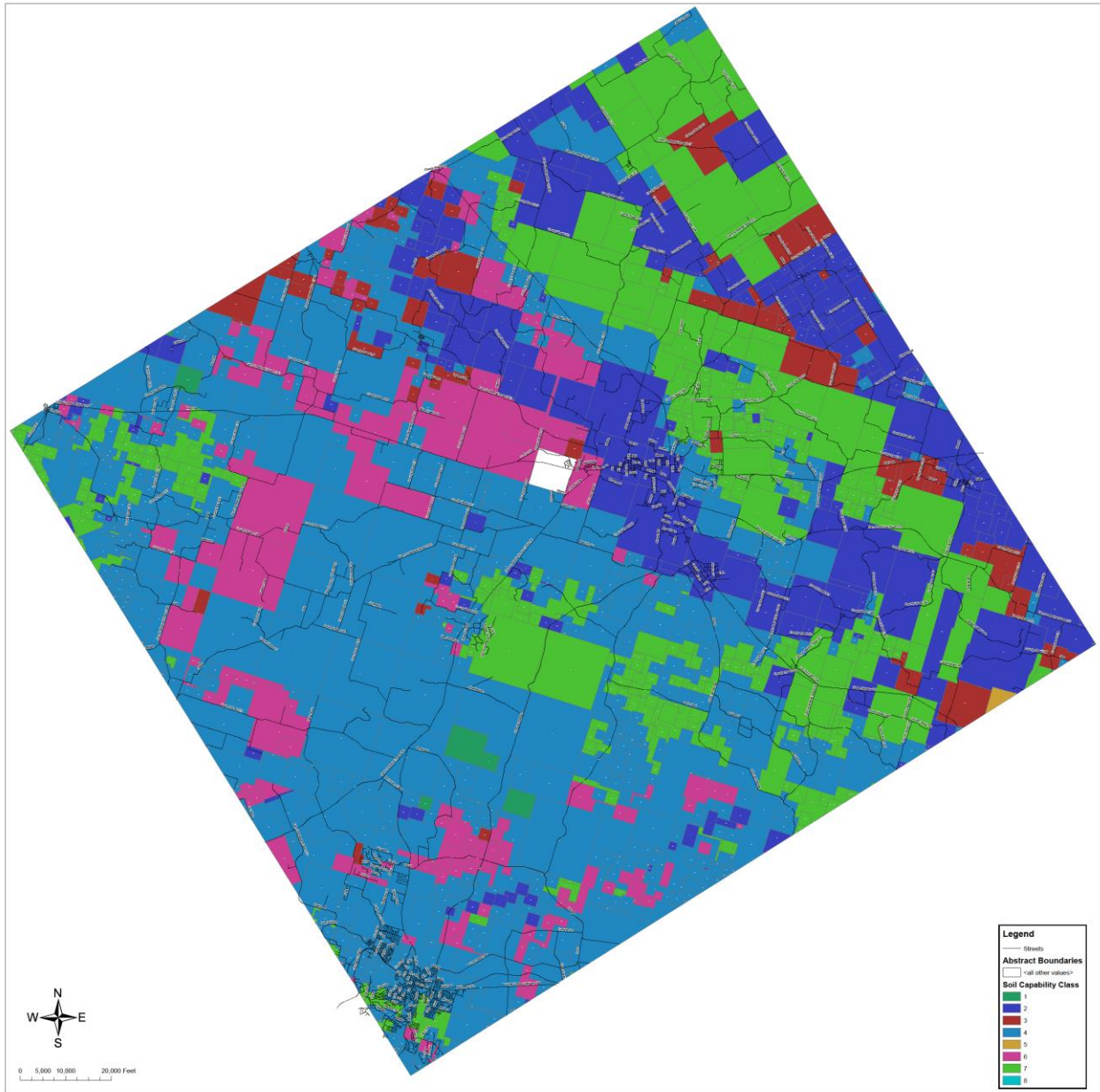
- 1) A minimum of five (5) acres with six (6) colonies
 - a) for each additional two (2) acres one (1) additional colony is required
 - b) a maximum of twenty (20) acres with a minimum of (13) colonies
- 2) The colonies must be located on the property seven (7) months of the year
- 3) Map indicating hive location on property (Google map accepted)
- 4) Submit plan (business and landscape)

- 5) Bee pastures should provide adequate habitat for sustaining production
- 6) Hives maintenance and monitoring required
 - a) Hives must be of proper and durable construction
 - b) Area around hives must be kept clean of debris and mowed
 - c) Hives to be centrally located on property
- 7) Copy of export, import or intra-state permits
- 8) Provide harvest data
- 9) Hives must be registered with Apiary registry serviced and have proper branding
- 10) Complete and submit bee keeping questionnaire to Coryell CAD
- 11) Inspection required every 3 years by Texas Apiary inspectors
- 12) No combining of neighboring properties to make the minimum acreage

TRUCK FARMING: (MUST BE A COMMERCIAL OPERATION)

- 1) A Minimum of at least 5 acres is required
- 2) This operation is in business of cultivation the soil for planting vegetables
- 3) Will need a written production plan to start
- 4) MUST DO WRITTEN REPORT ANNUALLY -
 - a. This type of operation depends on a good source of water
 - b. Some type of irrigation equipment should be evident.
 - c. Proof of Produce sold wholesale or to the public

Corvell County Soil Types



Wildlife Use Requirement Ranges for Appraisal Districts

