YOUNG CENTRAL APPRAISAL DISTRICT

Qualified Open-Space Land, Agricultural Use (1-d-1)

Beekeeping

&

Wildlife Management

Qualification & Intensity Guide

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Introduction

Defined by Section 23.51 of the Texas Property Tax Code standards for open-space land, productivity use. "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.

Qualified open-space land includes all appurtenances to the land. For the purposes of this subdivision, appurtenances to the land means private roads, dams, reservoirs, water wells, canals, ditches, terraces, and other re-shaping 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 governmental 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.

"Category" means the value classification of land considering the agricultural use to which the land is principally devoted. The chief appraiser shall determine the categories into which land in the appraisal district is classified. In classifying land according to categories, the chief appraiser shall distinguish between irrigated cropland, dry cropland, improved pasture, native pasture, orchard, and waste, etc. The chief appraiser may establish additional categories.

The chief appraiser shall further divide each category according to soil type, soil capability, irrigation, general topography, geographical factors, and other factors that influence the productive capacity of the category. The chief appraiser shall obtain information from the Texas Agricultural Extension Service, the Natural Resources Conservation Service of the United States Department of Agriculture, and other recognized agricultural sources for the purposes of determining the categories of land existing in the appraisal district.

"Exotic animal" means a species of game not indigenous to this state, including axis deer, nilga antelope, red sheep, other cloven-hoofed ruminant mammals, or exotic fowl as defined by Section 142.001, Agriculture Code.

"Wildlife management" means:

(A) actively using land that at the time the wildlife-management use began was appraised as qualified open-space land under this subchapter or as qualified timber land under Subchapter E 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:

(i) habitat control;
(ii) erosion control;
(iii) predator control;
(iv) providing supplemental supplies of water;
(v) providing supplemental supplies of food;
(vi) providing shelters; and
(vii) making of census counts to determine population;

(B) actively using land to protect federally listed endangered species under a federal permit if the land is:

(i) included in a habitat preserve and is subject to a conservation easement created under Chapter 183, Natural Resources Code; or
(ii) part of a conservation development under a federally approved habitat conservation plan that restricts the use of the land to protect federally listed endangered species; or

(C) actively using land for a conservation or restoration project to provide compensation for natural resource damages pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. Section 9601 et seq.), the Oil

Pollution Act of 1990 (33 U.S.C. Section 2701 et seq.), the Federal Water Pollution Control Act (33 U.S.C. Section 1251 et seq.), or Chapter 40, Natural Resources Code.

"Endangered species," "federal permit," and "habitat preserve" have the meanings assigned by Section 83.011, Parks and Wildlife Code.

Current and Active Devotion to Agricultural Use

Currently devoted to agriculture means that a qualifying agricultural use is evident as of January 1 of the tax year ... According to the Texas Property Tax Manual for the Appraisal of Agricultural Land, The Texas Comptroller of Public Accounts, April 1990, Page 9, "The land must be currently devoted to agricultural use. The land must qualify on January 1st ...."

The land must stay in a qualifying use throughout the year. The agriculture valuation can be removed at any time due to non-compliance.

Agricultural Production Primary Use

Land that is currently and actively devoted to agricultural production will not qualify for productivity appraisal unless agricultural production is the land's primary use. If the owner uses the land for more than one purpose, the most important or primary use must be agriculture.

Primary uses (Non-Qualifying)

Here are some examples of Non-Qualifying Primary uses:

- Pleasure and/or personal use gardening.
- Exotic game primarily used for hunting.
- Harvesting of native plants or wildlife.
- Processing of plants and animals.
- Processing constitutes any activities that take place after the crop or animal has been raised and harvested and any activity a non-producer carries out on agricultural products. Processing begins at the first level of trade beyond production. Processing begins when activities occur that enhance the value of primary agricultural products.
- Token agricultural use which occurs in an effort to obtain tax relief

Intent to Produce Agriculture Products

The owner must use the land with the intent to produce an agriculture product. Like the degree of intensity test, this test excludes those owners who are not using the land for agriculture products and who are trying to use special appraisal to avoid paying property taxes on the land's market value. Whether or not the owner has the intent to produce agriculture products is determined by the Chief Appraiser.

Historical Use Requirement

Land used primarily for agriculture for five (5) of the previous seven (7) years may qualify for agricultural productivity appraisal. This historical use attaches to the land.

In order to build a history an owner must be engaged in an appropriate agricultural activity for a five (5) year period. The owner will file an agricultural application for every year for five (5) years. The property will be field checked and a report will be filed for each year. The owner will file in the sixth (6) year and if the requirements have been met during the preceding five (5) years, then the property will be eligible to receive the agricultural valuation.

Improvements

- Agricultural value applies only to the land and not to improvements (structures) on the land, minerals, or agricultural products.
- The land beneath farm buildings and other agricultural improvements does qualify due to their use in connection with the agricultural process.

Products of agricultural operations

- Products in the hand of the producer are generally exempt 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.

Appurtenances

- 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.

Primary Land Types

Native pasture is defined as those pastures that have native vegetation, with minimal improvements.

Cropland is defined as those pastures, with native and improved vegetation, that have had improvements made to them including but not limited to fertilizer application, weed and brush control (mechanical or chemical) or over seeding with winter grass.

Degree of Intensity Test

Intensity of agricultural production is the central issue or standard of agricultural use qualification. The law does not state what degree of intensity qualifies a particular type of land. In a state as large as Texas, no statutory definition could cover all the possible agricultural uses. The Chief Appraiser is responsible for setting degree of intensity standards for the types of agriculture production in the area, with the assistance of the Agricultural Advisory Board.

To qualify for agricultural productivity appraisal, land must be used to the degree of intensity generally accepted in the area and to the extent that is typical for similar operations in the area. The degree of intensity test is intended to exclude from productivity appraisal land on which token agricultural activity occurs simply to get tax relief.

In most cases, property owners must prove that they are following the common production steps for their type of operation and using typical amounts of labor, management, and investment.

Agricultural Intensity Standards

Intensity standards are derived from what is typical in the local area for the different agriculture operations. The purpose of this information is to help establish typical guidelines and/or intensity levels under prudent land management. All application approvals will be on a case by case basis.

In order to qualify, agricultural, open-space land must meet or exceed these minimum standards.

Operational Definitions: Only those operations that are truly commercial in nature were considered in determining the intensity standards. There are three (3) major categories of agricultural operations in Young County. They are cropland, pastureland, and special operations. These major categories are further broken down into sub categories as follows:

CROPLAND
Row Crop (small grains)
Irrigated / Dry
Hay Crop (haygrazer, oats, wheat)
Truck Farm
Improved Pastureland

NATIVE PASTURE
Native Pasture (raw, unimproved land)
Brush Land (mesquite, oak, cedar)
Non-Productive "wasteland" (roads, creeks, rock)

SPECIAL OPERATIONS
Orchards (fruits / nuts)
Vineyards (grapes / wine)
Confined Animal Feeding
Bees / Honey
Permaculture
Floriculture
Poultry

Sub Categories: The sub categories are further broken into irrigated/dryland categories depending on water usage. The pastureland category involves some type of grazing operation. Intensity standards must be derived using all the above listed factors.

Grazing Operations – Grazing operations may be classed as one (1) of the following:

Beef cow/calf – This operation involves the raising of beef for sale to either processors or other operators as breed stock. These operators include the purebred operations and the commercial breeder who sells calves to the local stock market. Typical requirements in Young County include several cows of breeding age that have been bred by a bull on location or A/I service. Calving to occur yearly either in the fall or the spring. One (1) cow / calf pair or a mature individual is considered to be equivalent to one (1) animal unit. (See Chart #1)

Feeder/Stocker calf – This operation involves the raising of beef for meat processors. Calves are acquired from cow / calf operators and raised until they weigh enough to send to market for slaughter. One (1) animal unit is equal to three (3) calves. (See Chart #1)

Sheep – This operation provides two (2) by-products, wool and meat. Sheep operation may be purebred operation or a commercial operation. Purebred operations are primarily in the business of producing either wool, meat or breeding stock. Typical flocks in Young County range from 15 to 20 ewes and 1 to 2 rams. One (1) animal unit of sheep is equal to five (5) ewes or four (4) rams. (See Chart #1)

Goats – This operation provides two (2) by-products, mohair and meat. Typical mohair production is limited to the Angora breed. Other breeds are typically involved in the production of meat. Nubiam goats also may produce dairy by-products as a secondary use. Angora flocks may range from 15 to 20 does and 1 to 2 bucks. Nubiam flocks range from 12 to 18 does and 1 to 2 bucks. One (1) animal unit of goats is equal to five (5) does or five (5) bucks. (See Chart #1)

Horses – This operation may involve intensive training of colts or fillies if operation involves any number of breeds and is not limited to thoroughbred and quarter horse breeds. Typical pastures are of the improved variety, such as coastal. One (1) animal unit of horses depends on age of horse. (See Chart #1) Several head of mares are required in a breeding operation. Supplemental feeding is a given fact of operation in Young County. Breeding associations have suggested that a typical minimum amount of acreage for the typical breeder is in the 40 to 50-acre range.

Exotics – This operation involves the raising of exotic breeds that are not native to Texas for supplying meat and or leather for the specialty markets. The pastures that are involved in this type of operation may require a seven (7) to eight (8) foot perimeter fence. This fence is made up of wire mesh and may have barbed wire at the top. In order to qualify the operator should be able to provide the district a harvesting schedule.

Chart #1 Animal Units

Types of Livestock	Numbers	AU
Stocker calf	1	.33
Yearling	1	.50
Bull	1	1.30
Rams	5	1.00
Buck (goat)	6	1.00
Yearling Horse	1	1.00
Two Year Old Horse	1	1.50
Mature Cow w/Calf up to 6 months	1	1.00
Ewes	5	1.00
Does (goats)	6	1.00
Deer	7	1.00
Three Year Old Horse	1	2.00

Typical Herd Size: The following chart summarizes the minimum herd sizes found in Young County and relates that back to Chart #1. The following minimums can be derived from the operational definitions:

Type of Operation	Typical Size	AU
Beef Cow / Calf	5 HD	5+ AU
Feeder / Stocker	10 HD	3+ AU
Sheep	20 HD	4+ AU
Goats	20 HD	4+ AU
Horses	5 HD	10+AU
Exotics	30 HD	4+ AU

Note: The minimums are derived using herd size (#HD) to animal units using Chart #1.

Stocking Ratio: Another minimum intensity standard is a stocking ratio, which is the number of acres that will support one (1) animal unit. Chart #2 reflects the relationship of pastureland, soil types and carrying capacities typical in Young County.

Chart #2 Stocking Ratios

Pasture Type	CC / AU
Improved (Dry)	10.00 AC
Native Range	20.00 AC
Below Average	30.00 AC
Wasteland	60.00 AC +

Many of the above stated minimum intensity standards can be applied as a qualifying test for open space (1-D-1). In larger acreage operations the stocking ratio would be a more reliable test.

Additional Typical Grazing Requirements: The only other typical requirement for Young County grazing land is that its perimeter be completely fenced. One strand electric wire is not acceptable for permanent pasture operations. Typical fence for a permanent pasture is either six-strand barbwire or mesh with three-strand barbwire on top.

> **Horse Operations** – Typical fences will not have barbwire but will have either smooth wire or rail.

Cropland Operations: The minimum cropland acreage is based on an owner operator following typical agricultural practice for the type of operation involved. Cropland operations can be classed as follows:

- **Row Crop** – The operation involves the cultivation of the soil for planting grain crops, such as corn, wheat, peanuts or milo. A high degree of cultivation must be evident in order to qualify. Normal crop rotation practice is one-year fallow for every two years of crop. In Young County cropland is share lease (1/3 or 1/4 owner). Twenty (20) acres is a typical minimum size requirement for this type operation.

- **Hay Crop** – This operation involves the cultivation of hybrid sorghum grasses, which are cut and baled for sale or use as a livestock feed.

- **Truck Farming** – This operation involves the cultivation of the soil for planting vegetables and depends on a good source of water. Some type of irrigation equipment must be evident. Because of the rotation cycle of these type crops, a typical minimum size requirement is two acres (2+).

- **Hay Production** Standard practices: tillage, fertilizing, cutting, bailing, hauling, feeding or marketing. In normal years, 2-3 cuttings can be achieved. Hay production should be approximately 3,000 lbs. per acre. The hay must be a marketable product. The cutting and baling of ***unmanaged vegetation, is not*** considered hay production.

Special Operations: The special operations in Young County are intensive in nature and require special consideration relating to value.

- **Orchard / Vineyard** – This operation involves growing trees or grapevines that produce crops of nuts or fruits. A regular schedule of pruning, spraying, and cultivation or close mowed turf grass as brush and weed control must be evident. This operation like truck farm can yield good harvests from small acreage, thus a typical minimum size requirement would be three (3) acres (3+).

- **Floriculture** – This operation cultivates plants or nursery stock in pots on top of the ground. This stock is then sold wholesale to nurseries. The minimum size requirement is three (3) acres (3+).

- **Bee / Honey** – This operation involves the placing of beehives to produce honeycomb which is processed into pure honey food products for human consumption. The hives are placed in groups in an open pasture. Only the land directly under the hives will qualify for special appraisal.

- **Poultry** – This operation involves the raising of chickens or turkeys in large barns and pens as meat for human consumption. Chicken operators also may involve the harvesting of eggs. The land under the barns and the pens with some surrounding land for access will qualify.

- **Hog Operations** - This operation involves the raising of hogs for the pork meat market. Typically, the hogs are confined to small pen areas or very small pastures. A typical minimum intensity requirement is five (5) animal units.

Guideline Exceptions: Typically, ten (10) acres or less of agricultural land is leased and run as part of larger operation.

a. If a tract shows no activity and this lack of activity is because of disaster (drought, flood, etc.) reasons, these standards may be set-aside for the year that the disaster occurs. The tract then will be subject to reappraisal the following year.

b. Normal crop and livestock rotation periods:

Crop	**Rotation Cycles / Period**
Grains (Milo, Corn)	One year if switching from spring to winter crop
Peanuts	Two years
Cattle / Horses	Six months (Oct - Apr) One year if land condition warrants
Sheep / Goats	Six months (Oct - Apr) One year if land condition warrants

Continuous Operations: An operation will be considered to be continuous, for those operations within the city limits of an incorporated city or town, if that operation follows these guidelines and rotation cycles.

Periodic Adjustment: These standards are subject to periodic review by the agricultural advisory board to keep them current with what is typical agriculture practice in Young County. Also, from time to time adjustments will be needed to comply with changes in either appraisal manuals or Texas Property Tax Code.

Wildlife Management Guidelines

1. Land must have been qualified and appraised as open-space agriculture land or as timber land in the year prior to conversion to wildlife management use.

2. The primary use of the land must be for managing wildlife.

3. Property must be "actively managed" to sustain a breeding, migrating, or wintering population of indigenous wild animals for human use. (the term sustained breeding population was changed to "breeding population to be consistent with the Tax Code" and because the term sustained refers to breeding, migrating and wintering populations of wildlife, the definition is the same)

4. Must submit an application and a management plan between January 1 and April 30 of the tax year.

5. Management plan must be submitted on the Texas Parks and Wildlife form **"TPWD 885-W7000"** or similar, detailing the outlines, etc. as required.

6. Must perform at least 3 of the following 7 management practices each year.

    1. Habitat Control
    2. Erosion Control
    3. Predator Control
    4. Provide Supplemental Water
    5. Provide Supplemental Food
    6. Provide Shelter
    7. Conduct Census Counts to Determine Population

7. Provide a map with the location of management practices.

Young Central Appraisal District uses Comptroller rule 9.2005 for calculating Wildlife use to a tract that has had a reduction in acreage in the year immediately preceding the application for Wildlife Management Use or has subsequently had a reduction in acreage. It is a formula that determines the minimum acreage standard requirement. The District will use 94% for individual land owners and 92% for Wildlife Property Management Associations.

The Chief Appraiser will require an annual report, on or similar to the form PWD 888-W7000 prescribed by the Texas Parks and Wildlife Department, describing how the management plan was implemented during the year.

Wildlife land is revenue neutral from its previous agricultural use, meaning that it will be taxed at the same rate as it was taxed previously. If the land was previously taxed as native pasture it will continue to be taxed at the same rate per acre as native pasture. If the land was previously taxed as improved pasture it will continue to be taxed at the same rate per acre as improved pasture and so on for all classes of agricultural and timberland.

Agriculture Use Guidelines for Bees

Texas Property Tax Code Outlines beekeeping under Section 23.51 (2) as:

Agriculture use includes the use of land to raise or keep bees for pollination or for the production of human food or other tangible products having a commercial value, provided that the land used is not less than 5 acres or more than 20 acres.

Other general requirements are:

1. The property must meet the same use requirements as or agricultural uses and valued accordingly under the open-space land valuations.
2. The property must have previously been under a qualified use, or:
3. the owner must show a 5-year history of bees, or other qualified ag use.

General Definitions:

Beehive: an enclosed, man-made structure in which some honey bee species live and raise their young. Though the word beehive is commonly used to describe the nest of any bee colony, scientific and professional literature distinguishes *nest* from *hive*. *Nest* is used to discuss colonies which house themselves in natural or artificial cavities or are hanging and exposed. *Hive* is used to describe an artificial, man-made structure to house a honey bee nest.

> Beehives serve several purposes: production of honey, pollination of nearby crops, housing supply bees for apitherapy treatment, and to try to mitigate the effects of colony collapse disorder. In America, hives are commonly transported so that bees can pollinate crops in other areas.

Apiary: a place where six or more colonies of bees or nuclei of bees are kept.

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.

Bee: any stage of the common honeybee, Apis mellifera species.

Colony: the hive and its equipment and appurtenances including bees, comb, honey, pollen, and brood.

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

Pollen: 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.

General Uses:

Pollination: the process by which pollen is transferred in the reproduction of plants, thereby enabling fertilization and sexual reproduction

Production of Human Food: hones, bee pollen, candy/sweets, etc.

Production of Products: candles, beeswax, soaps, etc.

Legitimate beekeepers will have their bees in locations that provide food for their bees, access to pollinate various flowering agricultural crops, and plants, with educated management to maintain a healthy, producing population for a long term with active, reproducing hives. As bees typically forage in a 3-mile radius from the hive, there should be ample resources accordingly.

Degree of Intensity:

Hives must be located on the property at least 7 months of the calendar year and meet the minimum requirement of 5 to no more than 20 acres.

Acres	Active Hives
5	6
7.5	7
10	8
12.5	9
15	10
17.5	11
20	12