

# KENDALL APPRAISAL DISTRICT

118 Market Avenue • Boerne, Texas 78006

## KENDALL APPRAISAL DISTRICT

### AG USE MANUAL

August 2017



## **QUALIFICATION OF LAND UNDER SECTION 1-D-1 (OPEN-SPACE)**

The Texas Constitution permits special agricultural appraisal only if land and its owner meet specific requirements defining farm and ranch use. Land will not qualify simply because it is rural or has some connection with agriculture. Casual uses do not constitute agriculture, for example a home vegetable garden. This not considered an agricultural enterprise.

Section 23.51 of the Property Tax Code defines agricultural open space land as “....being currently devoted principally to agricultural use to the degree of intensity generally accepted in the area”.

Agricultural use includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, 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 land must be currently devoted PRINCIPALLY to agricultural use.

The land must be devoted to an agricultural use to a degree of intensity that is typical in an area but is not abusive to the land or the vegetation. Overgrazing and abuse of a tract of land not meeting the typically accepted land stewardship practices will lead to a review of the 1-d-1 classification and that classification may be removed at the discretion of the Chief Appraiser.

The land must have been used PRINCIPALLY for agriculture or timber production for any five of the preceding seven years. Land within the boundaries of a city must have been devoted PRINCIPALLY to agriculture use continuously for the preceding five years.

The owner must file a valid application form in a timely manner.

## **CURRENT DEVOTION TO AGRICULTURAL USE**

The term “currently devoted”, as applied here, means that the land must qualify on January 1. In the event that agricultural use is not evident on January 1, the Chief Appraiser should grant productivity valuation if the owner can show evidence that the land will be put into agricultural use and that agriculture will be the primary use for the majority of the calendar year.

## **DEGREE OF INTENSITY**

The degree of intensity will vary according to the type of agricultural enterprise and with the natural resources of an area. Kendall County has four major soil series and 19 soil types. The series and soil type play a significant role in determining an area’s agricultural production capability. Such things as soil depth, soil texture and soil structure all play an integral part in the amount of forage produced and therefore the amount of vegetation that should be utilized. Stewardship can be defined as the wise use of a natural resource. Stewardship of the land is a must for all agricultural operations. Land abuse is unacceptable and can result in the land losing the 1-d-1 classification. Listed below are some common uses for 1-d-1 land and the requirements for each.

1. Cow/calf - The operators of cow/calf enterprise are in the business of raising beef for sale to either processors or other operators as breeding stock. Typical operations in Kendall County include 2 cows of breeding age and are bred annually either through natural breeding or artificial insemination. Typically, 10 acres are required to support this operation.
2. Stocker/feeder - The raising of calves for processor or feedlots. Typical for Kendall County is a minimum of 3 calves and 10 acres.
3. Sheep - The raising of sheep for meat, wool, or breeding stock. A typical operation is 6 ewes and 1 ram on 10 acres.
4. Goats – The raising of goats for meat, fiber, breeding stock or possibly milk and other dairy products. A typical operation is 6 does and 1 buck with minimum of 10 acres.
5. Horses/donkeys/mules – Typical operations include at least 3 mature mares and may or may not include a male animal. Typically for Kendall County a minimum of 10 acres is required.
6. Exotics – An exotic operation raises a species of game not indigenous to Texas. This can include both mammals and fowl. The goal is to produce meat, leather, feather, oils or other specialty products. Also, as with breeding enterprises breeding stock may be produced. These operations typically require a seven- to eight-foot-high perimeter fence made of wire mesh and a minimum of 10 acres.
7. Apiculture (Bee Keeping) – The raising of bees for pollination or the production of human food. The state requirements are not less than 5 acres or more than 20 acres. Management practices include hives of the type used in a commercial operation, an adequate water supply and adequate equipment such as protective clothing, smoker, honey filters and other processing equipment. In accordance with the Texas Agricultural

Code Sec. 131.001 the minimum number of hives will be six (6). The productive value of the average hive in Texas is 74 pounds annually with a value of \$3.78 per pound yielding \$279.92. The average expense per hive is \$60.00 which gives an average of \$219.72 per hive. The total profit from six (6) hives would be \$1318.32 or \$253.66 per acre on a five-acre parcel.

8. Wildlife Management – This is the latest major change for 1-d-1 land. This is actively using the open space land in order to propagate a sustainable breeding, migrating or wintering population of indigenous wild animals or birds. The operator must practice a minimum of three approved practices:

- Habitat control
- Erosion control
- Predator control
- Providing supplemental supplies of water
- Providing supplemental supplies of food
- Providing shelters
- Making census counts to determine population.

**TIME PERIOD**

State law requires that the land must have been used for FIVE OUT OF THE SEVEN PREVIOUS YEARS FOR AGRICULTURAL PRODUCTION. As long as agriculture was the principle use in the preceding years the land qualifies even if the use did not meet the degree of intensity requirements in all of those years.

**ANIMAL UNIT EQUIVALENCY CHART**

ANIMAL TYPE	ANIMAL UNIT
Cow or cow/calf	1.00 AU
Mature Bull	1.25 AU
Weaned calf	.60 AU
Horse/donkey/mule	1.25 AU
Ewe	.20 AU
Doe (goat)	.17 AU
Axis, Fallow, Mouflon, Aoudad	.20 AU
Blackbuck antelope	.11 AU
Sika	.14 AU
Alpacas	.20 AU
Whitetail deer	.10 Au

An animal unit (AU) is considered a 1000-pound cow and has been the basis for calculating stocking rates and comparing forage requirements for various animals.

## **STOCKING RATIOS**

Stocking ratios are listed for years of average rainfall and weather conditions. These ratios should always be adjusted for climatic conditions.

Improved Grass Range....1 AU per 5 acres

IGR class is rangeland and old farmland that has been planted with improved grasses such as coastal Bermuda or Klein grass. These pastures are usually fertilized and can either be used for hay production or grazing. They are relatively level with deep soils and are well drained.

Native Range I....1 AU per 10 acres

NR1 is covered mainly in native grasses such as Bluestem, side oats grama, etc. Included in this class are old, improved pastures and tillable land that have gone back to native grasses. This classification is relatively level to gently sloping with good to moderate soils and very little invading species of plants.

Native Range II....1 AU per 25 acres

NR2 is covered in native grasses with some light to moderate invasion of brush such as ash and juniper (cedar). This class has a rolling to sloped terrain and is moderately rocky.

Native Range III (oak)....1AU per 35 acres

NR3 is covered in native grasses with moderate to heavy brush infestation (Shin oak) and moderate to steep slopes and is usually rocky.

Native Range III (cedar)....1 AU per 50 acres

NR3 is covered in native grasses with moderate to heavy brush infestation (cedar) and moderate to steep slopes usually rocky.

## **ADDITIONAL GRAZING REQUIREMENTS**

Livestock operations: Grazing land must be completely enclosed by a perimeter fence substantial enough to contain livestock. A typical fence is mesh fence with 2 barbed wires over the top or 6 strands of barbed wire. The exception to this is with horses, smooth wire or cable twist is used. Electric fencing is acceptable only if installed on a permanent basis.

Exotic game operations: Must be completely fenced by a perimeter fence substantial enough to contain the exotic animals being raised. A typical game fence is mesh 7 to 8 feet tall.

Wildlife management: This depends on the type of wildlife being managed.

## **CROP OPERATIONS**

The classification code for cropland is TD, which is tillable land cultivated regularly and seeded with annual crops. The land is relatively level with deep soils and good drainage.

1. Row Crop/Small Grain: Involves cultivation of the soil for planting crops such as oats, wheat, or milo. The minimum number of acres is determined by the soil type and the topography.
2. Hay: Involves growing Klein, Coastal, Hybrid Sorghum, or Alfalfa. These crops are grazed or cut and baled for sale as livestock feed. Weed and brush control must be evident.

## **SPECIAL OPERATIONS**

1. Orchard/vineyard: The growing of trees or grapevines for the production of nuts or fruits. A regular schedule of pruning, spraying, and fertilizing should be evident as well as the area below the trees or vines should be cultivated or closely mowed. Three acres is the minimum space for an orchard or vineyard.
2. Truck farming: Cultivating the soil for planting vegetables to be sold commercially with a minimum of 3 acres. Family gardens do not qualify.
3. Government programs: Such as Conservation Reserve Program lands.

## **EXCEPTIONS**

1. Small tracts that are used as part of a larger tract for agricultural purposes may qualify.
2. Depending on weather condition, land may be left idle in order to reestablish grasses. This is at the discretion of the Chief Appraiser. The advice of the Agricultural Appraisal Advisory Board will be considered carefully and a letter of recommendation from the county agent or an employee of NRCS would be beneficial.

THESE GUIDELINES ARE SUBJECT TO PERIODIC REVIEW BY BOTH THE CHIEF APPRAISER AND THE AGRICULTURAL ADVISORY COMMITTEE. CHANGES WILL BE MADE AS NEEDED TO COMPLY WITH CHANGES IN THE STATE COMPTROLLER'S MANUAL AND/OR TEXAS PROPERTY CODE.