

TIMBER USE -

To qualify for special productivity use valuation, timber land **MUST** meet the following six (6) requirements.

Current Devotion to Timber Use

The land **must** be "currently and actively devoted to timber use. The land **must** qualify on January 1. In the event that agricultural use is not evident on January 1, the owner of the land **must** show evidence that he intends to use the land in a qualifying manner.

Principal Use

Land must be devoted principally to the production of timber or forest products.

Primary Use

If the land is used for more than one purpose, **the most important or primary use must be for the production of timber or forest products.**

Degree of Intensity Guidelines -

Land must be used to the degree of intensity generally accepted for prudent timber growers that is typical in the area. The degree of intensity test is intended to exclude from productivity appraisal land on which token timber activity occurs. The degree of intensity test measures what the owner is putting into his timber enterprise in time, labor, equipment, management and capital.

Intent of Use

The owner must use the land with the intent to produce income.

History or Time Period Use

The applicant must show the land has been used principally for timber production or agriculture use for five (5) of the preceding seven (7) years.

Other timberland guidelines include, but are not limited to, the following:

- 1 For a tract of land to qualify for productivity value, it must be substantial. Substantial is defined as a tract of land of adequate size to support a typically prudent operation.
- 2 Each tract of land and each application should be examined and the qualifications should be based on their individual merit.

3 Typical evidence of timber use are as follows:

- a) Documented record of timber sale activity
- b) Harvest records
- c) Timberland leases
- d) The owner operates under a current, written forest management plan by a public agency, timber consultant, timber company or knowledgeable landowner.
- e) The owner receives TRF (Texas Reforestation Foundation), FIP (Forestry Incentive Program), ACP (Agriculture Conservation Program) or SIP (Stewardship Incentive Program) cost sharing funds for reforestation and timber stand improvements.
- f) The owner has letters or documents showing efforts to sell the timber
- g) Attempts to salvage damaged or killed timber that continues to have value
- h) Timber cruise estimates
- i) Registration as a tree farm
- j) Member of the Texas Forestry Association
- k) Member of a county forest landowners / timber growers association
- l) Participant in forestry industry landowners assistance program
- m) Participant in forestry extension activities
- n) Property management expense receipts
- o) Painted / Marked boundary lines
- p) Fire lanes

Definitions / Classifications

Forest Types

Pine (and other softwood) timberland includes all forested areas in which the trees are predominately green throughout the year and do not lose their leaves. These trees are called evergreens. Forested areas where pine and other softwood make up more than two-thirds of the trees free to grow are in this category.

Hardwoods: Hardwood timberland includes all forested areas with a predominance of deciduous trees. These trees lose their leaves at the end of the frost-free season. Stands where hardwoods are more than two-thirds of the trees free to grow are in this category.

Mixed: Mixed timberland includes all forested areas where both evergreen and deciduous trees are growing and neither predominates. An area is classified as mixed when evergreen and deciduous trees make up more than one-third of the trees.

Soil Types

The law requires chief appraisers to classify all timber-producing areas in their districts into four soil types. Based on information from the USDA Natural Resources Conservation Service (NRCS) and the USDA Forest Service, producing timberlands in this county are divided into the following Soil Productivity Classes.

Soil Productivity Class	Site Quality Class (cubic feet)	Site Index Range (feet)	Potential Timber Growth per Acre per Year (cubic feet)
Class I	Over 120	Over 95	163
Class II	85-120	80-95	123
Class III	50-84	60-79	85
Class IV	Under 50	Under 60	60

Additional Qualifying Uses

In addition to special valuation Timber Use, property owners may qualify for Restricted Use under S.B. 977 which provides for special appraisal for Streamside Management Zones (SMZ's), Aesthetic Management Zones (AMZ's) and Critical Wildlife Habitat Zones (CWHZ's). Also, there is a special appraisal available for regenerated acres that provides for 50% appraisal on production value for ten years for qualifying acreage.

AGRICULTURE USE -

To qualify for special productivity use valuation, agriculture land **MUST** meet the following five (5) requirements.

Current Devotion to Agricultural Use

The land **must** be "currently devoted" to the agriculture use. The land **must** qualify on January 1. In the event that agricultural use is not evident on January 1, the appraisal district will grant productivity valuation **if** the owner can show evidence that he intends 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.

Principal Use

Land must be devoted principally to agriculture use.

Primary Use

If the land is used for more than one purpose, **the most important or primary use must be agriculture.**

Degree of Intensity Guidelines -

Land must be devoted to an agricultural use to the degree of intensity that is typical in an area. This test is intended to exclude land on which token agriculture use occurs. The degree of intensity test measures what the owner is putting into his agriculture enterprise in time, labor, equipment, management and capital.

Pasture

Raising livestock requires fences, proper management of land for long-run forage, and enough animal units to match the land's carrying capacity.

Typical Animal Units:

Improved pasture is one (1) animal unit per three (3) acres.
Native pasture is one (1) animal unit per seven (7) acres.

Minimum Acreage Guidelines:

While there are no set minimum acres and each account should be judged on it's own merit, pasture or grazing of livestock should be on a tract of land large enough for proper long-run forage management.
Typical size grazing indicates a tract size of:
Improved pasture minimum of 15 acres.
Native pasture minimum of 20 acres.

Minimum Animal Units:

While there are no set minimum animal units required and each account should be judged on it's own merit, enough animal units should be maintained to avoid the pleasure or token ag use.
Typical minimum animal units indicate:
Improved pasture minimum of five (5) animal units.
Native pasture minimum of four (4) animal units.

Definitions / Classifications

Pasture Land -

Cleared of trees, stumps, brush and undergrowth where vegetation or grasses are free to grow and maximize the ability of livestock to sustain life by grazing. Improved: **MUST** be fenced with a fence capable of containing the livestock being grazed. **MUST** have water capable of sustaining animal life. Water may be either natural such as rivers, lakes, creeks or streams, or it may be man-made such as stock tanks or wells.

Land that has been rough cut but is still cleared enough for vegetation to grow and animals to roam and graze. ***Land that is so heavily wooded and covered with undergrowth that animals cannot graze and roam about freely will not meet the primary use, or degree of intensity qualification.*** Native: **MUST** be fenced with a fence capable of containing the livestock being grazed. **MUST** have water capable of sustaining animal life. Water may be either natural such as rivers, lakes, creeks or streams, or it may be man-made such as stock tanks or wells.

Animal Units: One (1) animal unit is equal to one (1) cow or one (1) cow/calf, five (5) goats or sheep, one (1) brood mare, or five (5) hogs or pigs.

Livestock: A domesticated animal that derives its primary nourishment from vegetation, supplemented as necessary with commercial food.

Dry Crop

Non-irrigated crops are classified as dry crops. These crops include, but are not limited to, peas, corn, watermelons, strawberries and hay. These crops are usually on land sizes of five (5) acres or larger, but may be on smaller tracts.

It is possible for hay fields to qualify as pasture if they meet the criterion. A close look at the primary and principal use should be considered.

Truck Farm

Truck farms are small vegetable farms consisting usually of five (5) acres or less. They usually have more than one crop.

**Dry Crop
&
Truck Farms**

Farming dry land crops requires tilling soil, planting, applying herbicides and harvesting. Tilling soil requires a certain amount of specific labor and equipment, as do each of the other steps.

Degree of intensity standards will vary from one type of agriculture operation to another. In most cases, property owners must prove that they are following all the common productions steps for their type of operation and putting in typical amounts of labor, management and investment.

Minimum Acreage Guidelines: **Dry crops** are usually on tracts of land five (5) acres or larger.
Truck farms are usually five (5) acres or less; typically three (3) acres.

Minimum Crop Guidelines: Hay crops should have at least two (2) cuttings per year, with three (3) round bales or fifty (50) square bales per year per acre.

**Orchards -
Nuts and Fruits**

Minimum standards would indicate at least 336 trees per acre.

History or Time Period Use

The applicant must show the land has been used principally for agriculture use for five (5) of the preceding seven (7) years. A property owner can also point to a history of timber production in meeting the five-year test.

Other Operations

Exotics

Exotic animals- the raising of various wildlife or other animals not native to Texas for:

1. The production of meat, leather, or other plumage
2. Cosmetic or medicinal purposes

Typical Management Practices and Activities that will be considered when reviewing Exotic operations:

1. Adequate fencing and working pens or shelters
2. Management plans
3. Permits or certificates for interstate transfer
4. Records regarding the sale of products

Fish

Intensity standards for the raising of fish or fish products are the same as those applied to exotic game. Commercial fish production differs from keeping game fish for purely sporting or recreational purposes. This difference is not necessarily related to the scale of the operation, nor is it related to any intent to produce income or make a profit. Raising fish is a qualified agricultural land use when all the elements of a bulk harvest are present. Taking fish by individual line is clearly a recreational activity.

Beekeeping

Sec. 23.51 (2) of the Texas Property Tax Code identifies beekeeping as an agriculture use and states this process shall qualify for agriculture use productivity valuation if used for pollination or the production of human food or other tangible products having a commercial value.

The term "agricultural use" in *sec. 23.51 (2)* also includes the use of land to raise and keep bees for pollination or for the production of human food or other tangible products having commercial value, provided that the land used is not less than 5 acres or more than 20 acres.

To be eligible to qualify for this special use appraisal. The property must have been used 5 of the preceding 7 years for a qualified agriculture activity to the degree of intensity typical within Tyler County or have been "**ACTIVELY MANAGED**" 5 of the preceding 7 years to the following degree of intensity standards for beekeeping.

The degree of intensity standard for the required acreages is as follows:

- 5 acres 6 active hives
- 7.5 acres 7 active hives
- 10 acres 8 active hives
- 12.5 acres 9 active hives
- 15 acres 10 active hives
- 17.5 acres 11 active hives
- 20 acres 12 active hives

***** ALL HIVES MUST BE ACTIVELY MANAGED (maintained and kept alive) AND REMAIN ON THE PROPERTY FOR AT LEAST 7 MONTHS OF THE YEAR (JANUARY 1ST TO DECEMBER 31ST) FOR A 5 OUT OF 7 YEAR PERIOD *****

“Active management” includes but is not limited to:

1. Supplemental feeding
2. Inspections of the hive (monitoring bee health)
3. Collecting honey and other products
4. Management of disease

Products Produced

1. Honey
2. Bee Pollen
3. Honey Candies
4. Candles
5. Beeswax
6. Soaps

Bees need an adequate source of nectar and pollen throughout the growing season of April to September. Bees will travel within a 3-mile radius from the hive to find adequate forage for survival. If adequate forage cannot be found the bees will simply move (abscond) or die. It is the responsibility of a prudent and conscientious manager to see that adequate forage is available for his/her bees.

The goal of TCAD is to assist the ‘legitimate beekeepers’. Legitimate beekeepers will have their bees in locations that provide food for their bees, allow for the pollination of various agriculture and food crops, and manage their bees in a manner to keep them healthy, surviving, and producing for the long term. *Beekeeping is not a “cheap” endeavor nor is a short-term endeavor.*