

## NOTES TO PRODUCTIVITY GUIDELINES

1. To qualify for AG use, land must be used for agricultural purposes to the degree of intensity typical in the area. This test is intended to exclude “hobby” farms or ranches and land on which token agricultural use occurs in an effort to obtain tax relief. In addition, to qualify for agricultural value the law requires agricultural use to be the **primary use**.
2. According to the property tax code, timberland must be managed with intent to produce income, while agricultural land does not have this requirement.
3. For a tract of land to qualify for productivity value, it must be substantial. Substantial is defined as a tract of land adequate in size to support a typically prudent operation. The AG Board and Chief Appraiser have established minimum acreage guidelines for all major AG and Timber categories.
4. Variance in degrees of intensity will be considered on a case by case basis for persons 65 or older who live on the property.
5. To qualify the property must have a history of AG or Timber use for five (5) of the last seven (7) years.
6. For qualification purposes, other land owned or leased may be combined to satisfy degree of intensity guidelines.
7. Horses raised and sold to the public qualifies for AG use. Horses stabled, trained or used for recreational purposes do not normally qualify the land for AG use.
8. These guidelines should be used as a general rule. There may be other circumstances or factors which merit consideration. These variances from the general rule will be handled on a case by case basis.
9. Property must be in use, under cultivation or animals on land by **MAY 1** of year of application to qualify for that year.
10. No determination to rollback AG or Timber property will be made unless an actual change of use occurs; not discontinued use.
11. Typical evidence of timber are as follows:
  - a. Documented record of timber sale activity.
  - b. Documented record of timber management plan.
  - c. Recipient of TR3, ACP, or SIP cost sharing funds for approved timber management activities.
  - d. Letters from buyers seeking to purchase timber.
  - e. Timber cruise estimates.
  - f. Attempt to salvage damaged or killed timber (if it has value).
  - g. Registration as a tree farm.
  - h. Member of a county forest landowners/timber growers association.
  - i. Participant in forestry industry landowners assistance program.
  - j. Member of the Texas Forestry Association.

- k. Participant in forestry extension activities.
- l. Painted boundary lines.
- m. Property management expense receipts.
- n. Timber management plan.

12. Typical evidence of AG use are as follows:

- a. Lease agreements
- b. Expense receipts or canceled checks.
- c. Product or livestock sales receipts.
- d. Pictures (i.e. hay bales)
- e. Member FSA or farm program.
- f. Member of livestock or farm associations.

13. Wildlife management is considered agricultural use under the law. The owner of land used for wildlife management must perform three (3) of the following seven (7) activities.

- a. *Habitat control (habitat management)* – means activity using land to create or promote environment that is beneficial to wildlife.
- b. *Erosion control* – means practices that attempt to reduce or control soil erosion.
- c. *Predator control* – means practices intended to manage population of predators to benefit target wildlife population.
- d. *Supplemental water supplies* – means owner actively provides food in addition to level produced naturally on land.
- e. *Supplemental food supplies* – means owner actively provides food in addition to level produced naturally on land.
- f. *Providing shelter* – means actively creating or maintaining vegetation or artificial structures that provide shelter from weather, escape cover from enemies, or nesting and breeding sites.
- g. *Census counts* – means periodic surveys to determine number and composition of target wildlife population and effectiveness of management program.

14. Restricted-Use Timberland includes:

- a. “**Aesthetic Management Zone**” – means timber land on which timber harvesting is restricted for aesthetic or conservation purposes, including:
  - (1) Maintaining standing timber adjacent to public rights-of-way, including highways and roads; and preserving an area in a forest, as defined by Sec. 152.003, natural resources code, that is designated by the director of the Texas Forest Service as special or unique because of the area’s natural beauty, topography or historical significance.
- b. “**Critical Wildlife Habitat Zone**” – means timber land on which the timber harvesting is restricted so as to provide at least three (3) of the following benefits for the protection of an animal or plant that is listed as endangered or threated under the endangered species act of 1973 (16 U.S.C. Section 1531 ET Seq.) And is subsequent amendments or as endangered under section n68.002, parks and wildlife code:
  - (1) Habitat control
  - (2) Erosion control
  - (3) Predator control

- (4) Providing supplemental supplies of water
- (5) Providing supplemental supplies of food
- (6) Providing shelters; and
- (7) Making of census counts to determine population

- c. **“Streamside Management Zone”** – means timber land on which timber harvesting is restricted in accordance with a management plan to:
  - (1) Protect water quality; or
  - (2) Preserve a waterway, including a lake, river, stream or creek
- d. **“Harvested/Regenerated Forest Land”** – means timber harvested in a year in which the land was appraised as timber land and the land has been regenerated timber production to the degree of intensity generally accepted with the intent to produce income.

15. Applications for restricted use timber should include the following:

- a. Detailed map of tract.
- b. Management plan or other documents which support request.

16. As per Sec. 23.51(2) of Property Tax Code, beekeeping is an agricultural use and shall qualify for agricultural value if used for pollination or production of human food or other tangible products having commercial value. In addition, property owners show proof of history for beekeeping for 5 of 7 years; evidence may include permits required by Texas Apiary Inspection Service to transport hives.

These guidelines were developed by the appraisal district after consultation with the district’s agricultural advisory board, which consists of one (1) taxpayer on the FSA county committee.

The Agricultural Advisory Board and Chief Appraiser for the Liberty County Appraisal District, hereby adopt the general guidelines for open space valuation.

It is our consensus opinion that these guidelines be set forth as tools to the appraisal district for determining general qualifications for qualifying for Ag or Timber Valuation.

These guidelines are a general rule only. Each application should be considered on its own merit as there may be other circumstances in an operation which would allow a tract to be qualified. Therefore, final discretion should be left to the Chief Appraiser.

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Chief Appraiser

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