



Edwards Central Appraisal District  
Chief Appraiser: Renn R. Riley  
PO BOX 858  
101 E. Main  
Rocksprings TX 78880  
830-683-4189...Office  
Email: [ecad@swtexas.net](mailto:ecad@swtexas.net)  
Website: [www.edwardscad.org](http://www.edwardscad.org)

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## ***Agricultural Policies and Procedures***

*With land fragmentation, we have to address its effects on agricultural production and land management efficiency, on our natural resources, and on rural communities that are changing from agricultural centers to those that reflect urban lifestyles. About 80% of Texas' farms and ranches are less than 500 acres. These small fragmented lands are harder to operate due to economies of scale; are frequently owned by absentee landowners; and are more likely to be subdivided, resulting in loss of wildlife habitat. Unfortunately, small acreage tracts are some of the most abused lands in Texas. Aldo Leopold, a crusader for land ethics, stated "We abuse land because we regard it as a commodity belonging to us." While a sense of ownership may contribute to the abuse of land, ignorance of the proper ways to manage basic natural resources is probably the major factor.*

Therefore, we would like to especially encourage associations of subdivisions in Edwards County to join us in a combined effort to educate new landowners on good land stewardship by keeping them informed through publications and scheduled meetings to preserve and protect our most important Natural Resource, water. Water quantity and quality can be greatly enhanced through brush control practices and reduction in cedar. Not only, through these conservation practices, will you enhance water quantity and quality, but will help prevent soil erosion and enhance wildlife habitat.

The Edwards County Appraisal District also encourages you to seek information and/or guidance upon purchasing acreage and implementing a management program from the following: **Edwards County Extension Office (830-683-4310), Natural Resource Conservation Service (830-683-2125), Soil & Water Conservation District (830-683-2125), Farm Service Agency (830-683-2187), Texas Parks & Wildlife (800-792-1112)** or a private consultant. This will ensure that you implement the best programs for conserving wildlife habitat & agriculture productivity.

***The Edwards Central Appraisal District requires a minimum 50-acre land parcel for agricultural and wildlife management special valuation in Edwards County.***

*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 can be considered on a stand-alone basis with consideration being given to common ownership*

**All 1-d-1 Agriculture Valuation Applications are due by April 30<sup>th</sup>**  
Applications can be printed from [www.edwardscad.org](http://www.edwardscad.org) or [www.comptroller.texas.gov](http://www.comptroller.texas.gov)

*Agricultural valuation is a special use appraisal for land that is devoted primarily to agricultural production. It is not an exemption. This special use valuation only applies if the land meets specific requirements defining farm and ranch use. Agriculture or productivity value, also referred to as ag value, is based on the land's capacity to produce food, feed, seed or fiber instead of the land's real estate value. In 1966 voters approved the first agricultural appraisal law for ad valorem (property) taxes in the State of Texas. This first law, known as "ag use" or "1-d", intended to protect the family farm from being taxed out of existence as Texas became more urbanized and market prices of agricultural land steadily rose. Section 1-d is very restrictive as it applies only to land owned by families or individuals. Under 1-d, agriculture must be the owner's primary occupation and primary source of income. Edwards County does not have any land appraised as 1-d.*

*As Texas became more urbanized and the number of agricultural producers began to drop, a new section was added to the Texas Constitution in 1978. The law was amended to allow a second, more liberal agricultural appraisal law known as "open space" or "1-d-1". Section 1-d-1 substantially expanded eligibility for productivity appraisal by individuals as well as corporations. Income and primary occupation do not apply under 1-d-1.*

*In 1996, Wildlife Management Use was added as a subsection of 1-d-1 which allows the management of native indigenous species as a qualification for productivity value. Due to the many different types of agricultural operations, only the most common for the area will be covered in these guidelines. Remember, while establishing and maintaining any type of agriculture special valuations, record keeping is critical. Always maintain current documents, receipts for purchases and sales, photos, diaries, and contracts for lease. These documents may be required for the Chief Appraiser at any time*

### **QUALIFIED OPEN-SPACE USE**

Section 23.51 of the Property Tax Code sets the standard for determining whether the land qualifies for an agricultural evaluation under 1-d-1. This section states "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 years of the preceding seven years." Further information on activities that are included as "agricultural use" is found in Section 23.51(2) of the Texas Property Tax Code.

### **QUALIFICATIONS**

#### **Agricultural appraisal applies only to land.**

Agriculture valuation does not apply to improvements on land such as barns, storage tanks, and farm or ranch outbuildings. These items are appraised separately at market value. Minerals (oil, gas, and hard mineral) are appraised separately at market value. Appurtenances to the land such as fences, stock tanks, and roads are included in the land value and are not separately appraised.

**The land must be currently devoted to agricultural use.**

The use must be current, meaning active management is currently taking place on the land. Land will not qualify simply because “it is rural” or “open land” or because the owner intends to use the land for an agricultural purpose. The land must be in agricultural use as of January 1st, and be used for agricultural purposes a minimum of six months out of the year. Refer to Appendix 1 for the minimum acres or stocking rate requirement by agricultural category to qualify for 1-d-1 appraisal. In addition, to have qualified land to receive agricultural valuation, the agricultural operation must pass four separate tests. These include primary use, current use, intensity, and time period tests. All tests must be passed to qualify for agricultural valuation and each test is explained herein. The key principle in Ag Productivity Valuation is the end result in which an agriculture product produced.

**The primary use must be agricultural**

Examples of agricultural use include, but are not limited to the following:

- a. Cultivating the soil.
- b. Producing crops for human food, animal feed, or planting seed or for the production of fibers.
- c. Floriculture – cultivation/management of ornamental and flowering plants.
- d. Viticulture – cultivation of grapes.
- e. Horticulture – cultivation of fruits, vegetables, flowers, herbs and other plants.
- f. Raising or keeping livestock.
- g. Raising exotic game for commercial use.
- h. Participation in a government program and normal crop or livestock rotation.
- i. Use of land for wildlife management. • Beekeeping

**The principal current use of the land must be agricultural**

If the land is used for more than one purpose, its primary or most important use must be agriculture. For example, the primary use of a half-acre of land with a home and garden is probably residential. Secondary uses should not prevent land from qualifying if the primary use is agriculture. For example, land used primarily to graze livestock could also be used for hunting or recreation, provided the most important or primary use of the land is grazing livestock. Raising and breeding horses is a qualifying land use. Land used primarily to keep, train, show, race, or ride horses does not qualify.

**Agricultural land must meet degree of intensity standards**

The level of use must be to the degree of intensity that is typical in this area. The degree of intensity test measures whether the land is being farmed or ranched to the extent that is typical for similar operations in the area generally. 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. 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 commodity production in the area, with the assistance of the agricultural advisory board, which is made up of local farmers, ranchers, persons knowledgeable in the Ag industry. Our current standards for pasturing livestock are generally these:

- adequate fences must be maintained
- stock water must be supplied
- there must be systematic marketing practices in place
- there needs to be proper land management to provide long-term forage
- there must be sufficient animal units to match the carrying capacity of the land

**Land must have been devoted principally to agricultural use for a time period of five of the preceding seven years.**

Land must have been used for five out of the past seven years for agricultural production. This is in addition to the requirement that the land be devoted currently to agriculture. 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 in all or some of the years. The level or intensity of use during this time is not considered.

**APPLICATION**

A property owner must file an application for 1-d-1 Open Space Agricultural Appraisal, Texas Form 50-129, found online at <https://www.comptroller.texas.gov/forms/50-129.pdf>, between January 1 and April 30 of the tax year. Property owners may obtain an application from the CAD Office. If you require more time, you may file a written request with the chief appraiser for up to 60 days if you have a good reason for needing extra time. If you miss the April 30 deadline, you may file an application before the appraisal review board approves the appraisal records, which is usually about July 20. In this case, the property owner will be charged a late penalty of 10% of the tax savings he obtained by getting agricultural appraisal for his land. The penalty is 10% of the difference between tax imposed at market value and the tax imposed at the ag value. Failure to file an application before the appraisal review board approves the appraisal roll makes the land ineligible for an ag appraisal in that tax year. The application must be re-filed the following year for the land to be considered for open space appraisal.

You are not required to file an application each year once your land is approved; however, the Chief Appraiser may request a new application periodically. If notified, you are to file a new application with documentation or the special appraisal will be automatically removed. Once approved, you must notify the appraisal district if you stop using the land for agriculture, or if you change the type of use of the land. If the use of qualified land is changed to a nonagricultural use, the land will be subject to a tax rollback for the previous five years, plus interest.

Each first-time application for 1-d-1 special appraisal will be inspected in the field before the special appraisal can be granted. After receiving your application, the chief appraiser will review the application, and make a determination as to whether all the qualifications have been met. You may be contacted and asked to provide further information and/or documentation to support your application. Information and/or documentation may include the following:

- Sworn statements from lessors of subject property, owners of surrounding properties, or other person's knowledge of ag use. Statements should describe how the property has been used and the period of time used. Statements should be notarized.
- Invoices for feed, veterinarian services, seed, fertilizer, etc.
- Receipts for sale of livestock, hay or farm products.
- Income tax return showing farm income – Schedule F
- Current active lease

If the agricultural use is granted, you'll see it reflected on your notice of value mailed out in May. If the application is denied, you will be notified in writing by certified mail of the reason(s). You then have the opportunity to file a protest of the decision and appeal the denial to the Appraisal Review Board. The Review Board usually meets in June or July.

**MINIMUM ACREAGE OR STOCKING RATE REQUIREMENTS BY CATEGORY**

The Edwards Central Appraisal District requires a minimum 50-acre land parcel for agricultural and wildlife management special valuation in Edwards County.

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 can be considered on a stand-alone basis with consideration being given to common ownership.

<b>Kind of livestock</b>	<b># of head per animal unit</b>
<b>DOMESTIC LIVESTOCK</b>	
Sheep	5
Angoras	6
Spanish Goat	5
Cow or Cow and Calf	1.27
Mature Bull	1.25
Horse	1
<b>NATIVE WILDLIFE</b>	
Whitetail	6
Pronghorn Antelope	7
<b>EXOTIC WILDLIFE</b>	
Bull Elk	1
Cow Elk	1
Axis Deer	4
Mouflon Sheep	5
Sika Deer	5
Red Deer	2
Eland	1
Blackbuck Antelope	7
Emus	3
Ostriches	2
Fallow Deer	6
Nilgai Antelope	1
Addax	3
Eland	1
Auodad Sheep	3
Oryx	2-5 depending on breed

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### STOCKING RATE – LAND USE

**NATP - RANGELAND, NATIVE - Rangelands** which are composed of level to moderately sloping soils which are primarily vegetated with native grass species. These areas will typically have scattered light brush or occasional rock outcroppings. These characteristics warrant their continued use as grasslands. Land in this class should have a maximum ground cover of 50% brush or invading woody plants. Typical carrying capacity for this class is estimated to be **\*1 animal unit per 38 acres. (Example – 1000 acres of this type of range can carry 157 goats)**

**NATP - RANGELAND, BRUSHY - Rangelands** which are moderately to steeply sloping on shallow rocky soils with greater than 50% ground cover in brush or woody plants. These areas have limited forage production due to brush canopy and steep rocky slopes. Brush canopy or ground cover would primarily consist of Mesquite, Liveoak, Shinoak or Cedar. Carrying capacity is estimated to be **\*1 animal unit to 40 acres. (Example – 1000 acres of this type of range can carry 150goats)**

**Formula: # of acres owned divided by carrying capacity X # of animal units = # of head**  
**-See page 5 for animal unit table**

### SOIL PRODUCTIVITY FOR AGRICULTURAL LANDS

NP1 (Best 2500-3000 lbs per acre)		
Native Pasture 1		
SOIL TYPE	TOTAL ACRES	% OF COUNTY
DnD	30,747	3.0%
EcF	637,236	42.0%
RdB	28,115	2.0%
VaA	13,798	1.0%
	<b>709,896</b>	<b>48.0%</b>

NP2 (Second Best 1900 lbs per acre)		
Native Pasture 2		
SOIL TYPE	TOTAL ACRES	% OF COUNTY
ErF	21,151	1.2%
ErG	121,081	7.0%
MaD	37,979	2.2%
MmC	9,995	2.0%
PrC	23,248	2.0%
TeA	22,581	1.4%
TvB	42,042	2.4%
DeB	33,055	3.0%
KrD	1,637	0.4%
OdA	6,505	0.4%
PeB	88,992	5.2%
	<b>408,226</b>	<b>27%</b>

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NP3 (Lowest 1360 lbs per acre)		
Native Pasture 3		
SOIL TYPE	TOTAL ACRES	% OF COUNTY
RtG	2,275	0.1%
OrG	103,087	6.0%
EcG	89,592	16.0%
RaF	13,951	2.1%
ErB	7,364	0.4%
	<b>216,269</b>	<b>25%</b>

### TYPE OF AGRICULTURAL OPERATIONS

**GRAZING OPERATION:** Grazing operations may be classed as one of any of the following:

**Beef Cow/Calf:** This operation is the business of raising beef for sale to either processors or to other operators as breeding stock. These operators include the purebred operations, also the commercial breeder who sells calves to the local markets. Typical requirements in Edwards County include several cows of breeding age that have been bred by a bull on location or A/I (artificial insemination) service; calving to occur either in the fall or the springs. **One cow/calf pair or a mature individual is considered to be equivalent to 1 animal unit.**

**Feeder/Stocker Calf:** This operation is in the business of raising beef for processors. This operation involves acquiring calves at a certain weight from cow/calf operators and raising the calves until they gain adequate weight for slaughter. Although both heifer and steer calves can be found in these types of operations, steer calves are the most prevalent. **One stocker calf is equal to 1.5 animals**

**Sheep:** This operation is in the business of providing two by-products, wool and meat. Sheep operation may be a purebred operation or a commercial operation. Commercial production would not require any particular type of breed. Purebred operations are normally primarily in the business of producing wool, meat or animals for sale to other producers as breeding stock. Typical flocks in Edwards County range from 25 head to ewes and 1 ram too much larger numbers. **One animal unit of sheep is equal to 5 animals.**

**Goats:** This operation is in the business of producing primarily two by-products, mohair and meat. Typically, in Edwards County, mohair operations consist of a herd of Angora goats, and meat operations consist of a herd of Spanish goats and Boer goats. Typical herd size is from 25 does and a buck too much larger number. **One animal unit of goats is equal to 7 animals.**

**Horses:** This operation is now limited to breeding operations only. The by-products are colts and fillies. This operation involves having brood mares and either a stud (stallion) on location or A/I (artificial insemination) service. This operation will involve facilities for the care, breeding and raising of brood stock and their off spring together with 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 and alfalfa. **One horse equal 1.5 animals.** Several head of mares are required in a breeding operation. Supplemental feeding is a given fact of operation in Edwards County. Breeding associations have suggested that a minimum amount of acreage for the typical breeder is 50-acres.

**Exotics Animal Operations:** This type of operation involves the raising of non-native animals. Exotic animal producers raise the animals (including exotic deer, antelope, and ratites) for production of meat or other commercially viable products such as leather, feathers, or byproducts used in cosmetics or for medicinal purposes. Some exotic animal operations produce breeding stock for other exotic operations. Proof of commercial use is required to qualify for agriculture use valuation with exotic animals. Hunting is not considered a commercial product of exotics; it is considered a recreational activity. This type of operation, depending on the species of animal, usually requires a “deer-proof” high fence. Animal unit equivalents for exotics depend on the size of the animal. The stocking rates for more common exotics found here in Edwards County is mentioned above in our animal unit table.

### **Qualifying for Agricultural Valuation with Exotic Animals**

*According to Texas Property Tax Code (Sec. 23.51), the land “must be 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 the production of timber or forest products for five of the preceding seven years.*

## **DEFINITIONS**

### **EXOTIC ANIMAL**

Exotic Animal is defined as a species of game not indigenous to this state, including axis deer, nyghai antelope, red sheep, or other cloven-hooved ruminant mammals, or exotic fowl as defined by Section 142.001, Agricultural Code.

### **PRIMARY USE**

According to the statute, land must be devoted principally to an agricultural use. If the land is used for more than one purpose, the most important or primary use must be agriculture. For example, pleasure gardening isn't the principal use of residential land.

### **QUALIFYING WITH EXOTIC ANIMALS**

The primary use test is particularly important for exotic game since only production for food or other commercially valuable products qualifies. The owner must raise the game to produce human food or tangible products that have commercial value, such as leather or hides.

Many game ranches also offer recreational hunting as a way of earning income and managing a herd of breeding stock. Because hunting is a recreation, an exotic game ranch devoted solely to hunting could



never qualify for agricultural appraisal. A game ranch that produces exotic game products and conducts recreational hunts may or may not qualify for special appraisal.

### **PROVIDING PROOF OF AGRICULTURAL USE WITH EXOTIC ANIMALS**

The Appraisal District requires proof in writing and physical structure that the owner is using the exotic animals for commercial purposes. The following is a list of possible evidence that the exotics are being used as a commercial investment:

- Physical improvements and equipment such as high fences, working pens, capture equipment, trailers, etc.
- A written breeding and herd management procedure.
- A written active business plan showing herd size, harvest schedules, and harvest reports.
- Receipts of animal sales to meat markets (commercially not for personal consumption) or live animal markets

### **BEEKEEPING OPERATIONS**

*Tax Code Sec. 23.51(2) "Agricultural Use...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."*

### **DEFINITIONS**

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

"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.

### **ACREAGE REQUIREMENT**

Minimum 5 acres

Maximum 20 acres

### **Building History Guidelines**

- 1) Must have between 5-20 acres
- 2) Minimum 5 years
- 3) Annual Agriculture Application submitted before April 30<sup>th</sup>, with the following:
  - a. Letter of Intent for the year
  - b. Receipts of purchases/sales from previous year for productivity/maintenance
  - c. Pictures/Report of plants identified on specific property that bees will be attracted too
  - d. Map of property of location of hives, water, plants, etc.
  - e. Registration of Beekeeping Operation with Texas Apiary.
- 4) Year 3 - Inspection by Texas Apiary (\$75, owner responsibility)
  - a. Must receive passing grade & Health Certificate
- 5) Year 6- application & history will go before Appraisal Review Board for decision of grant or denial of special valuation

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- 6) Annual field inspection by Appraisal District Appraisers, date is at discretion of Chief Appraiser
- 7) Water (close to hives)
- 8) Provide food for bees during non-peak months, winter & fall (documentation required with next application submission)

### **MAINTENANCE OF GRANTED VALUATION**

- 1) Must maintain health of hives year round
- 2) Maintain intensity standard of number of hives
- 3) Maintain productivity & sales of by-product, honey
- 4) Produce documentation when requested by chief appraiser
- 5) Maintain registration with Texas Apiary
- 6) Annual CAD inspection

### **DISTANCE REQUIREMENT**

Edwards CAD requires hives to be located no more than two (2) miles from identified plants & foliage for production & pollination.

### **INTENSITY STANDARD OF HIVES**

The minimum degree of intensity of hives is described in the Texas Agriculture Code, Title 6, Subtitle A, Chapter 131, Section 131.001 definition of an apiary: "A place where six or more colonies of bees or nuclei of bees are kept

First 5 acres(min)	6 hives
+2.5 acres	1 hive
+2.5 acres	1 hive
+2.5 acres	1 hive
+2.5 acres	1 hive
+2.5 acres	1 hive
<u>+2.5 acres</u>	<u>1 hive</u>
20 acres(max)	12 hives

**Ex.** If a property owner owns 14.6 acres of land used for beekeeping, nine (9) hives would be needed to qualify.

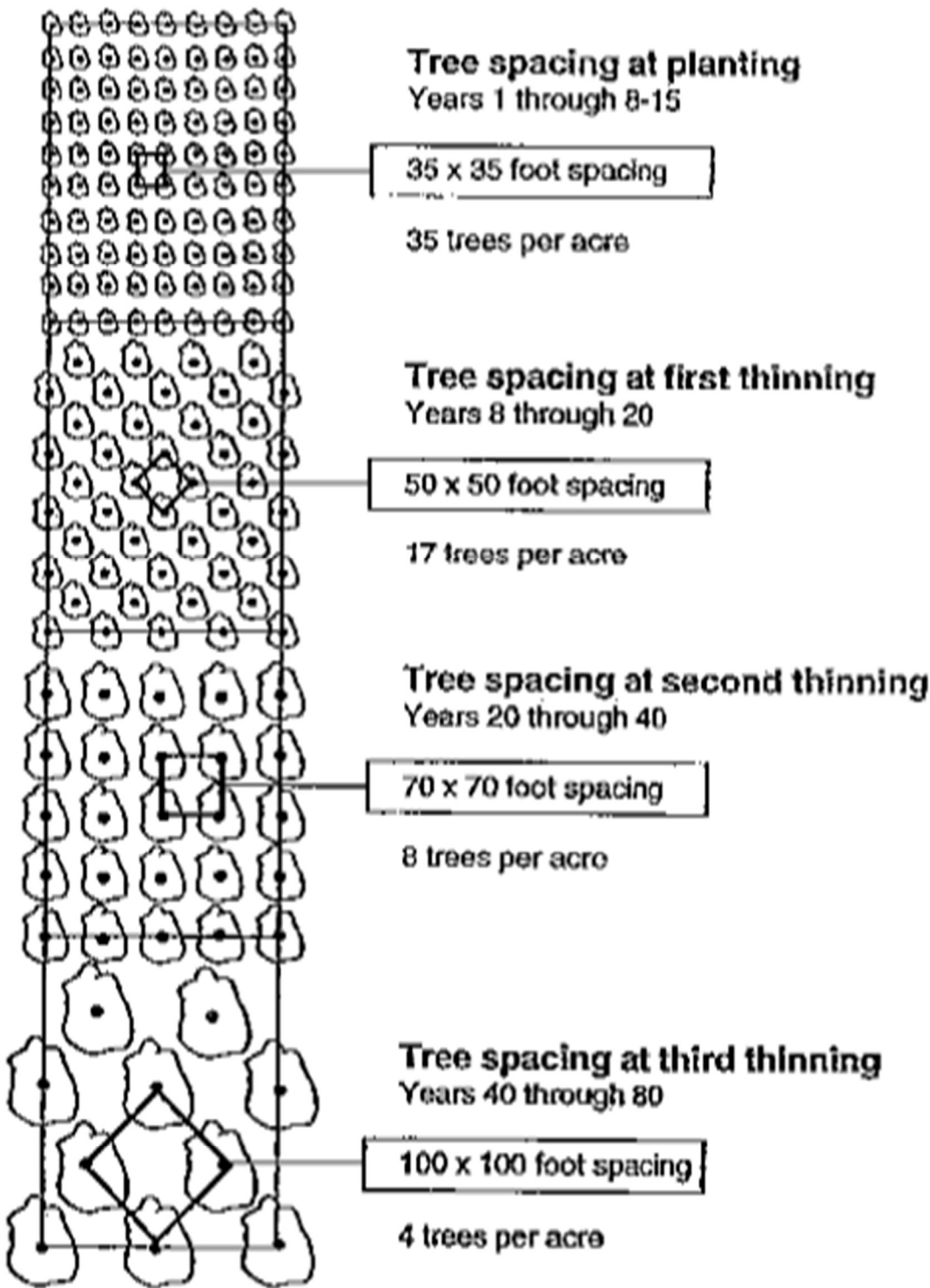
First 5 acres	6 hives
Additional 7.5 acres	3 hives
<u>Remaining 2.1 acres</u>	<u>0 hives</u>
Total hives required	9 hives

## **ORCHARD AND VINEYARD OPERATIONS**

These operations are in the business of growing trees or grapevines to produce crops of nuts or fruits (such as pecans, peaches, grapes, & apples) which are sold commercially. A regular schedule of pruning and spraying and cultivation as well as keeping the ground under the trees and vines closely mowed and brush control in the orchard and vineyard is a typical practice for this type of operation. This operation can yield abundant harvests off small acreage. A typical size orchard or vineyard in Edwards County has a minimum of TEN (10) acres. *Source material includes, but is not limited to, the following: Native Pecans Crop Guide, AgriLIFE Extension Texas A&M System; Texas Native Pecans, Larry A. Stein and George Ray McEachern, Texas A&M University.*

Improved Pecan orchards typically do better in deep well-drained river bottoms, upland sands, and well-drained clay. A soil analysis can help you determine if the soil is sufficient to ensure a successful orchard. Typically, these orchards require at least 42 inches of water annually. Minimum acreage size for a viable orchard should be approximately 10 acres. There should be an irrigation system installed to supply each tree to help ensure the trees receive the correct amount of water. There should be a schedule in place to ensure proper pesticide and fertilization of the trees. The orchard floor should be maintained and free of limbs and other debris. Uniform spacing of the trees should be maintained. The spacing should be closer together when the trees are smaller, and further apart as they grow. A spacing guide will follow. This guide is furnished by the Texas Agricultural Extension office. Tree management has to be an on-going event to ensure the survival of the healthiest producing trees. Pest management is a vital part of the orchard management plan. The pecan weevil and pecan nut case bearer are two of the pests that need to be monitored. Nitrogen stimulates growth and production. Zinc is good for leaf and shoot growth and to fill the pecans. Operating costs should be typical for an Improved Pecan orchard in the area. Production levels should be typical for an Improved Pecan orchard in the area.

Native Pecan orchards typically do better in deep well -drained alluvial soils. Usually, these areas are along waterways such as rivers and creeks. When a property owner decides to rejuvenate a native pecan orchard there are some things they must do. An owner needs to remove all non-pecan species from the orchard area. This helps to ensure that there are not any non-pecan trees competing with the native pecan trees for sunlight and nutrients. Owner needs to ensure that there is good vegetation or groundcover on the floor of the native pecan orchard. This helps in harvesting and the prevention of soil erosion along the waterways. Usually, the native pecans are a secondary use to another use such as livestock grazing. The native pecan trees should be evaluated for the best trees. This evaluation should be based on production potential and nut size. After the selected trees are removed one should also look for any weak or unhealthy trees and remove them. Newer native trees should be added as needed to replace and fill in where older weaker trees might die off. Tree management has to be an on-going event to ensure the survival of the healthiest producing trees. Pest management is a vital part of the orchard management plan. The pecan weevil and pecan nut case bearer are two of the pests that need to be monitored. Nitrogen stimulates growth and production. Zinc is good for leaf and shoot growth and to fill the pecans. Emphasis should be placed on good years for investing money into the orchard for maximum production. Hunting should be a part of the management plan. Animal such as deer, raccoons, crows and turkey can cause damage to the native pecan crop. Operating cost and expenditures should be typical to native pecan orchards. Production should be typical or the same as other native pecans in the area.



Pecan tree spacing for 80 years by removing trees as they crowd.