



2025 Agricultural/Wildlife Management Policy-Guidelines

Qualification Standards; Application, Recertification & Reporting
Requirements

Contents

Introduction	1
Qualification Standards.....	1
Land Categories	2
Degree of Intensity	4
Qualified Agricultural Use.....	8
Ineligibility.....	9
Application Requirements	9
Failure to File the Application Form.....	10
Rollback Procedures.....	10
Change of Use Qualifications that cause Rollbacks.....	10
Rollback Taxes Due Date	11
Rollbacks on Property Bought by Exempt Organizations.....	11
Request for New Application.....	11
Certified Mailing Requirements:.....	12
Productivity Valuation	12
Wildlife Management Program	13
Wildlife Management Annual Reporting Requirement.....	15
Summary	16
2025 Agricultural Classes and Requirements	17

Agricultural /Wildlife Management Policy-Guidelines

Introduction

Effective January 1, 2024, the Fannin Central Appraisal District will utilize the following policy/guidelines for Agricultural/Wildlife Management mass appraisal purposes to be used uniformly throughout the taxing jurisdictional boundaries of Fannin County. The Texas State Comptrollers publication "Manual for the Appraisal of Agricultural Lands," February 2022 & "Guidelines for Qualification of Agricultural Land in Wildlife Management Use," July 2023, provides the foundation for these guidelines.

The Texas Constitution permits qualified open space land to be appraised using a productivity value instead of market value. The Texas Constitution, Article VIII, Section 1-d and 1-d-1 provide the legal basis for this special method of appraisal. Although commonly referred to as "ag exemption," it is not an exemption. Texas Property Tax Code Sections 23.51 -23.57 provide provisions for implementation of this method of appraisal.

Qualification Standards

Improvements: Agricultural value applies only to the land and not to structures. The land beneath structures or buildings used in agricultural production will qualify for the agricultural appraisal due to their use in connection with the agricultural process.

Appurtenances: Appurtenances to the land include water wells, ditches, stock tanks, roads and other similar re-shaping of the soil are indicated in the value of the land and are not appraised separately.

Products of Agriculture: Products in the hands of the producer are generally exempt from taxation as described in Section 11.16 of the Property Tax Code. Farm and Ranch equipment designed and used primarily for agricultural husbandry activities are also exempt as described in Section 11.161 of the Property Tax Code.

The land must be devoted principally to an agricultural use. If the land has more than one use, the primary use must be agriculture.

Qualifying Uses: Cultivating the Soil; Production of crops for human consumption, animal feed, or the production of fibers; Cultivation of ornamentals and flowering plants; Cultivation of Grapes or Viticulture; Cultivation of fruits, vegetables, flowers, herbs and other plants; Raising of livestock; Raising exotic Game for a commercial use other than hunting; Land used 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; Land used for wildlife management; Land participating in a Governmental program and normal crop rotation that is:

- a) Land left idle to participate in a governmental program is used for agriculture;
- b) Land left idle for crop rotation qualifies until left idle for longer than the typical period;
- c) Land in Wildlife management.

Non-Qualifying Uses: Harvesting native plants or wildlife; processing of plants and animals; pleasure and or personal use gardens; exotic game used primarily for hunting; land used to train, show or race horses, or to ride horses for recreation; or to keep or use in some other manner that is not strictly incidental to the business of breeding and raising of horses; keeping livestock for purpose other than raising livestock, or raw, open, rural land that has no other apparent use, even if associated to an agricultural use or activity.

Processing: Processing constitutes 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 or when activities occur that enhance the value of the primary agricultural product]

Current Devotion: The land must be currently devoted to an agricultural use and must qualify on January 1 of the year of application. *The land must stay in a qualifying use throughout the year. The agricultural appraisal can be removed at any time for non-compliance.* This is a productivity value—the property needs to be producing either livestock, the offspring of livestock or crops. Simply maintaining livestock will not qualify the property for agricultural appraisal. These are constitutional requirements under Article VIII, Section 1-d-1.

Land Categories

Types of Use: There are twelve land type use classifications for Agricultural use in Fannin County and each may be influenced by area conditions. The land type uses include the following:

Bees: 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

Dry Crop: Land which is cultivated on a regular basis for the production of adapted cultivated and close growing crops for harvest which are not met by artificially watering on a systematic basis.

Irrigated Crop: Land which is cultivated on a regular basis for the production of adapted cultivated and close growing crops for harvest which are met by artificially watering on a systematic basis.

Hay Production: Land which is cut and baled on a regular basis for the production of hay.

Improved Pasture: Land which has increased forage production or carrying capacities above the natural surroundings due to the improvement of the land through the use of seeding, fertilizing, tending and other methods of improvement. Uses of improved pasture include hay production and livestock.

Native Pasture: Land which is unmanaged, except for weed control, cutting or baling, and has minimal forage production or carrying capacities. Uses of native pasture include hay production and livestock.

Livestock: Land which is primarily used for grazing qualified livestock.

Orchard: Land which is cultivated on a regular basis for the production of fruit or nut trees.

Sod Farm: Land which is cultivated on a regular basis for the production of sod or turf, which is grass and the part of the soil beneath it held together by the roots, or a piece of thin material.

Tree Farm: Land which is cultivated on a regular basis for the production of trees. The term, tree farm, also is used to refer to tree plantation, tree nursery, and Christmas tree farm.

Vineyard: Land which is cultivated on a regular basis for the production of grapes.

Wildlife Management: Wildlife Appraisal has a minimum acreage amount. The minimum acreage requirements are established, not by the appraisal district, but by the Texas Parks & Wildlife, based on each individual county's ability to support a wildlife management program.

Government Program: Land left idle to participate in a government program is used for agriculture so long as it is under a current contract with a government agency. Land left idle for crop rotation qualifies until it is left idle longer than the crop rotation period typical for the crop in the area.

Minimal Use/Barren Wasteland: Affixed to any of these land classes, the appraiser may reflect a "Minimal Use" or "Barren Wasteland" land modifier on up to 10% of the entire land mass receiving agricultural appraisal. Neither Minimal Use nor Barren Wasteland can be a "stand alone" land class. This land is land a typical operator may not or could not use. This land consists of creeks, draws, undermining of bluffs, or smaller tracts of land that have been split by roads.

Soil Types: There are two predominate soil types and or classifications within Fannin County. The bulk of all bottomlands of Fannin County have been acquired by the Upper Trinity and the North Texas Municipal Water Districts for the construction of reservoirs. The remaining distinct soil types can be placed in two categories which are sand based soils and clay based soils.

Agricultural classification and possibly the productivity values are calculated with these soil type distinctions and each may be an influencing factor to the overall productivity within a particular agricultural class or sub class when data indicates a distinction in soil type should be made when determining productivity values.

Sand Based Soils: Are generally found in the following area:

Beginning at the Grayson Fannin County line at Farm to Market (FM) 1753, proceeding East along FM 1753 to the intersection of FM 1753 and State Highway 78; then, proceeding North along Highway 78 to the intersection of Hwy 78 and FM 1396; then, proceeding East along FM 1396 to a point just beyond the intersection of FM 1396 and FM 2290 at Carson Community and to the South East border of Abstract (AB) 276; then, proceeding North along the Eastern boundary of AB 276 to the Easternmost North corner of Abstract 276;

then, proceeding East on a line following the Southern Boundary of the Caddo National Grass Lands to its intersection at FM 100; then, proceeding North on

FM100 to its intersection of FM 2216; then, proceeding East along FM 2216 to the Fannin Lamar County Line.

Clay Based Soils: Black land clay is the prevalent soil within the county and constitutes the remaining amount of land in Fannin County that is not sand based or bottom land.

All Parcels to the North of this line have a Sandy base soil and all parcels to the South of this line have Clay based soil.

Degree of Intensity

The degree of intensity standards establishes minimum animal stocking rates, per-acre crop production yields and hive requirements for bee keeping. These standards are considered typical for the area.

These standards are applied to all agricultural properties to determine if the agricultural operation meets the minimum standards established by the Chief Appraiser as recommended by the Agricultural Advisory Board. The Chief Appraiser uses the advice, recommendations and expertise of the County Agricultural Advisory Board. This board is compiled of the County Extension Agent, a representative of the USDA and/or NRCS as well as other agricultural experts. The degree of intensity is discussed in the following paragraphs.

Areas: Degrees of intensity may vary from one geographic area to another. Terrain, soil type and water are a few of the conditions that could affect a minimum level of intensity. Certain tracts within a defined area may demonstrate unique geographic or topographic characteristics that may alter that individual parcels' level of intensity.

The United States Department of Agriculture's Soil Survey of Fannin County was used to delineate geographic areas that may be influenced by the bearing capacity of the soil from each other.

Intensity Requirements:

Bees: 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. (HB 2049)

Minimum of 6 colonies (hives) on the first 5 acres.

For each additional 2.5 acres one additional hive is required.

Breakdown: 12 Hives for the 20 Acre Maximum

Example of 17 Acre Tract: First 5 Ac =6 Hives

Additional 10 Ac= 4 Hives (10/2.5)

Remaining 2 Ac= 0 Hives

Degree of intensity for 17 Acres would be 10 Hives

Section 131.001: Texas Agriculture Code definition of an Apiary- A place where six (6) or more colonies of bees or nuclei of bees are kept. A colony is the hive and its equipment and appurtenances including bees, comb, honey, pollen and brood.

Typical Management Practices:

- Hive structure maintenance.
- Monitor bee health.
- Provide supplemental food.
- Control pests.
- Harvest and market products.

Qualification: When property owners initially qualify for agricultural appraisal they must show proof of history for agricultural use/beekeeping for any of the five preceding seven years. One way to do this is to ask for export, import or intrastate permits, which are required by the Texas Apiary Inspection Service to transport hives. The typical arrangement for bee keeping is where a property owner has an agreement with a local commercial beekeeper to place hives on their land for a period of time. After pollination, the hives are removed, the honey harvested and the hives sent to the next pollinating area. Land owners will be required to provide this agreement on application.

Dry Crop: Wheat, corn, soybeans, sorghum, or standing grains. Values are based on a weighted average for crop production in this category, using one-third share lease method being the most common agricultural practice.

- The minimum acreage requirement is 10 acres

Irrigated Crop: Wheat, corn, soybeans, sorghum, or standing grains. Values are based on a cash lease method being the most common agricultural practice.

- The minimum acreage requirement is 10 acres

Hay Production: Practices would include any acceptable method of cultivation to enhance grasses for better productivity. Practices should also include the cutting, bailing and hauling for either the feeding of livestock, or marketing the hay. Hay operations have no requirement for fencing. In normal years, a minimum of two cuttings can be achieved.

- Native Pasture: Hay production should be 2,000 pounds of hay per acre per year with a 20,000-pound minimum harvest for unimproved land. Land which is unmanaged, except for weed control cutting or baling, and has minimal forage production or carrying capacities.
- Improved Pasture: Hay production should be 4,000 pounds per acre per year and a 40,000-pound minimum harvest for improved land. Land which has increased forage production or carrying capacities above the natural surroundings due to the improvement of the land through the use of seeding, fertilizing, tending and other methods of improvement.

- Minimum acre requirements: 10 acres. The hay must be a marketable product.

Livestock: The Animal Unit Month (AUM) concept is the most widely used method to determine the carrying capacity of grazing animals on grazing lands. The AUM provides us with the approximate amount of dry grass forage a 1000 lb. cow with calf will eat in one month. It was standardized to the 1000 lb. cow/calf when they were the most prevalent form of livestock on rangeland. This Animal Unit Month was established to be 800 lbs. of forage on a dry weight basis (not green weight) in a 30-day period. This breaks down further to 27 pounds of dry grass forage, per day, per animal unit.

In Fannin County, using many factors such as soil type, annual rainfall, grass type, and topography, the typical parcel size required to meet the forage requirement on a dry grass basis described above, are listed under the "Acreage Requirements" below. All contiguous parcels under the same ownership will continue to be construed as one piece of property.

For grazing land to qualify for agricultural special appraisal, it must support a one animal unit as a basic minimal requirement. This is a part of the Degree of Intensity requirement which is specified annually. Land failing to meet the degree of intensity requirements for a specific use cannot receive agricultural appraisal.

All other animals were then converted to an "Animal Unit Equivalent" of this cow/calf. For example, a mature sheep has an Animal Unit Equivalent of 0.20.

This means a sheep eats about 20% of the forage a cow will eat in one month. This would require a stocking rate of 5 sheep on 10.0 acres of land as a minimal qualification for grazing sheep or sheep production.

This allows property owners or ranch managers to match the number of animals with the amount of available forage. Wise and prudent land management helps prevent the dangers of overstocking. While there are numerous ways to calculate how many animals can be carried on a particular parcel, based on what is available and what is being consumed, the following table is a starting point and considered as "typical." How it can be altered depends on your management goals and management intensity. Commonly used Animal Units supplied by the USDA NRCS National Range and Pasture Handbook:

Cow, 1000 lb., dry	0.92	Sheep, mature	0.20
Cow, 1000 lb., with calf	1.00	Lamb, 1 year old	0.15
Bull, mature	1.35	Goat, mature	0.15
Cattle, 1 year old	0.60	Kid, 1 year old	0.10
Cattle, 2 years old	0.80	Mature Horse (Breeders)	1.25
		Colt	0.20

Minimum Acreage Requirements: This section serves as a guideline for the land mass size requirement required to handle the required number of animal units. Property owners should use extreme care when dealing with smaller tracts to prevent overgrazing. Note: All contiguous parcels under the same ownership will continue to be construed as one piece of property.

Native Pasture, Sand	10.0 Acres per Animal Unit
Native Pasture, Black land clay	10.0 Acres per Animal Unit
Improved Pasture, Sand	10.0 Acres per Animal Unit
Improved Pasture, Black land clay	10.0 Acres per Animal Unit

Raising livestock requires fences, proper management of land for long run forage, enough animal units to match land's carrying capacity, and a herd management procedure to get the animals to market.

Orchard: Consisting of both irrigated and non-irrigated.- All spacing are based on pecans with is the dominate orchard crop in the county.

- A minimum of 14 productive fruit bearing trees in a native non-managed grove setting.
- A minimum of 70 Trees with a 25 ft. spacing for a non-irrigated orchard
- A minimum of 27 Trees with a 40 ft. spacing for an irrigated orchard

Spacing Formula: $43560 \text{ (Sq. Ft. in an acre)}/\text{Tree spacing squared} = \text{Trees Per Acre}$

- Example: $25 \times 25 = 625 \quad 43,560 / 625 = 69.696$ or 70 trees per Acre
- Pecan orchard design systems spacing diagram- See Diagram on page 18

Vineyards: A plantation of grapevines, typically producing grapes used in winemaking.

- Three acres is the minimum size for irrigated and non-irrigated vineyards.
- A minimum of 454 vines in a setting of 8 ft. spacing per vine with 12 ft. row spacing is required to equal one acre of vineyard.

Minimal Use/Barren Wasteland: Affixed to any of these land classes, the appraiser may reflect a "Minimal Use" or "Barren Wasteland" land modifier on up to 10% of the entire land mass receiving agricultural appraisal. Neither Minimal Use nor Barren Wasteland can be a "stand alone" land class. This land is land a typical operator may not or could not use. This land consists of creeks, draws, undermining of bluffs, or smaller tracts of land that have been split by roads.

Government Program: land left idle to participate in a government program is used for agriculture. Land left idle for crop rotation qualifies until it is left idle longer than the crop rotation period typical for the crop in the area. Crops typically enrolled in government support programs such as Agricultural Risk Coverage

(ARC) or Price Loss Coverage (PLC) will have that element of income counted in their net-to-land computations.

Wildlife Management: Wildlife Appraisal has a minimum acreage amount. The minimum acreage requirements are established, not by the appraisal district, but by the Texas Parks & Wildlife, based on each individual county's ability to support a wildlife management program.

- The minimum acreage requirement is 12.5 acres as an individual owner, or 16.6 acres as a Wildlife Organization, Partnership or Association for each individual tract.

Only land used for an agricultural use may receive the special appraisal value. Land that is not used or is used for a different purpose may not receive the special appraisal. However, a 10% buffer of additional may be allowed for a property that is used for agriculture based on the number of acres under the agricultural use to accommodate for land that may not be used for the agricultural purpose without extreme land modification. For example, a tract of land which has 10 acres cut for hay may qualify for a total of 11 acres under agricultural special appraisal.

Qualified Agricultural Use

Time Period Test: Land must have carried the agricultural valuation for it to meet the history requirement and time tests:

- Land located outside of an incorporated city limit must have qualified and received agricultural valuation for five out of the last seven years;
- Land located within an incorporated city limit must have qualified and received the agricultural valuation for five out of the last five years continuously.
- If a tract of land does not meet the appropriate time test it will be considered to not have a history of agricultural value on the property. If this occurs the owner must either account for or build an agricultural history on the property in order to qualify for the agricultural value.

Accounting for the history: If an owner desires agricultural appraisal on land which the District does not reflect an agricultural use history, the owner must show the history on their application for the special appraisal and may be required to complete the "Affidavit of Agricultural Use History" attesting to the prior agricultural use. The affidavit must be completed by the person directly involved in the farming or ranching operation. That person must also supply supporting information relating to the productivity of the land which demonstrates the land was farmed or ranched to the degree of intensity standards during those years. (Supporting information may be the schedule F for each of the previous years, FSA enrollment documents, receipts etc.). Failure of the applicant to supply the required documentation will result in a disapproval or denial of the application.

Building an Agricultural History: In order to build a history an owner must be engaged in an appropriate agricultural activity to the degree of intensity standards for a consecutive five (5) year period. The owner will file an agricultural application to begin the history and

to account for the agricultural activity that year. The District will code the account and inspect the property annually to verify the agricultural use. After the history is established, a new application is requested and, if the property has met all requirements, approved. Any change of use must be identified and reflected on a new application. Example: 2022 is the first year of application to build history. 2023-2026, the district inspects property annually. In 2027, the property is eligible to receive agricultural productivity valuation pending a clean new application. Inability to accomplish the agricultural activity due to declared drought or disaster during a particular year is considered productive use that year for the purposes of building history.

Ineligibility

Some land is automatically ineligible for qualification of the agricultural valuation.

Land located within the boundaries of a city or a town

Land that is located within an incorporated city or town must meet one of the following to be considered for qualifications:

The city must not provide the land with general services comparable to those provided in other parts of the city; or the land must have been devoted principally to agricultural use continuously for the preceding five years.

Land which 1-d-1 appraisal is waived

An owner may waive his right to 1-d-1 special valuation. A 1-d-1 waiver is effective for 25 years and applies to the land even if the ownership changes. See Texas Property Tax Code, Section 23.20

Land devoted to another use

Land on which the primary use is classified as Residential (Homesteaded land), Commercial (Land used for commercial purposes), Industrial (Land used for industrial purposes) or another use of the land contrary to open space 1-d-1 agricultural is ineligible.

Application Requirements

The property owner must file a valid and complete application form with the chief appraiser of the county where the land is located. The agricultural valuation is granted to a specific legal ownership and automatically terminates if there is any change in ownership. Therefore, if a piece of property changes owners a new application must be filed. The Appraisal District will send a new application to the new owner as a part of the new years' processing, however it is the new owner's responsibility to complete and submit the application to the District timely.

Filing Deadline, the deadline for application is before May 1st. The Chief Appraiser may extend the filing deadline in individual cases for not more than 60 days without penalty for good cause and only at the property owner request. An extension must be requested before the application deadline. The Property Tax Code does not define "good cause". However, it is commonly something the applicant has no control over such as being hospitalized.

Late Applications Sections 23.54 & 23.541:

The property owner may file a late application until the date the Appraisal Review Board approves the roll. However, there is a penalty for late application. An application filed after April 30th is subject to a penalty equal to 10% of the difference between the tax imposed at market value and the tax imposed at the agricultural productivity value. Fannin Central Appraisal District cannot accept an application after the Appraisal Review Board has approved the roll. If the Chief Appraiser has extended the deadline for the property owner for a late filing, then the penalty does not apply. Applications cannot be accepted for review after the Appraisal Review Board approves the appraisal records for the year.

Failure to File the Application Form

If a person does not file a valid and completed application before the Appraisal Review Board approves the roll, the land is ineligible for an agricultural valuation for that year.

Notification of Changes: The property owner must notify the appraisal district in writing before the next May 1st if the land's ownership, eligibility, or use-type changes. This is not discretionary and is of utmost importance.

Application Denial: If the chief appraiser denies an application, he must deliver a notice of denial to the applicant. The notice must contain a brief explanation of the procedures for protesting the denial to the Appraisal Review Board. The owner has 30 days from the date on the denial letter to file a written protest. When the owner comes to their protest hearing they must bring all of their supporting documentation.

Rollback Procedures

A rollback tax will be imposed on 1-d-1 property when the owner changes the use of the land to something other than agricultural production. In most cases, if a portion of the land is changed to a non-agricultural use, only that portion changed will receive the rollback.

The Chief Appraiser will send a written notice of the determination that a change of use has occurred. If the owner does not agree they have 30 days to file a protest.

If the owner does not file a written protest of the determination or if the Appraisal Review Board decides that a change of use has occurred, a tax bill will be created to include the amount of tax and interest that is due.

Simply selling the property does not warrant a rollback on the property.

Change of Use Qualifications that cause Rollbacks

- o A "physical change" from agriculture to non-agriculture use;
- o The "physical act of subdividing the property" to sell as non-qualifying tracts of land which may include the cutting of roads or the installation of utilities;
- o The placing of deed or other restrictions that limit the use to non-agricultural activities resulting from the free will of the owner.

Change of Use Qualifications that do not cause Rollbacks

- The lowering of the intensity level below the qualified level either by choice or agricultural necessity, but continued agriculture use;
- Property condemned or sold as right of way; ○ Filing of a waiver from special valuation;
- A property owner filing of a homestead on part of the qualified property due to the building of a house in which the owner resides;
- Certain exempt uses including homestead, cemetery, religious or charitable uses. See Texas Property Tax Code, Section 23.55 for a full list and requirements.

Rollback Taxes Due Date

The rollback tax is due the date the tax bill is mailed. Generally, it becomes delinquent on the February 1st that is at least 20 days after the bill is mailed.

Rollbacks on Property Bought by Exempt Organizations

Exemptions that apply to ordinary property taxes may not apply to rollbacks taxes. Even if the land might be exempt from ordinary taxes in the new owner's hands, the rollback taxes still become due if that owner takes the property out of agricultural use. When a political subdivision buys the land and changes the use the rollback is triggered but the lien cannot be enforced. However, the lien against the land continues and could be enforced against a later buyer. If the property owner claims the property as part of their homestead, the property will not be subject to a rollback. See Texas Property Tax Code, Section 23.55 for the full text of the applicable statutes.

Request for New Application

Periodically, the chief appraiser may request a new application for a variety of reasons (such as: Questionable or inconsistent use of agriculture, deed filing that splits the land etc.). This request must be sent via certified mail and the owner must complete and submit the application before the stated deadline in order to continue receiving agricultural special appraisal. Failure to complete and submit the application will result in the removal of this special valuation.

Process:

- 1) Informational letter along with an agricultural application is sent to each owner affected by this action.
- 2) The owner must submit a completed application in order to receive continued agricultural appraisal.
- 3) If the owner fails to return the application by the deadline, the agricultural productivity value will be removed and the property will be valued at its market value. The change in assessed value will be reflected on the notice of value which is sent to the owner in May. The owner will still have time to apply but will incur a penalty for late filed application as prescribed.

Action on Application: Once received, the application and survey are processed and the property use verified. If the parcel still qualifies, the application is approved and the

owner maintains the agricultural valuation. If the application is incomplete or if the chief appraiser requires additional information, the application is disapproved and the owner is notified by first class mail and must comply with deadlines. If the chief appraiser determines the property no longer qualifies for continued agricultural appraisal, the application is denied. The owner will be notified by certified mail as required by Section 1.07 and will have opportunity to protest that determination.

Certified Mailing Requirements:

- o Section 23.54 requests for new application
- o Section 23.541 notification of late filing penalty letter
- o Section 23.55 change of use determination notice letter
- o Section 23.57 denial notice letters

Productivity Valuation

Agricultural appraisal of open-space land is based on the income approach to value. The primary factors considered in valuing the various agricultural endeavors are the typical arrangement (cash lease, share lease or owner operator), predominant crop, acres planted, acres harvested, yield, government payments, secondary income, variable and fixed expenses. Each of these factors and the arrangements are discussed in detail in the "Agricultural Productivity Valuation Example and Process" booklet available online at <http://www.fannincad.org>.

Wildlife Management Program

Authority: Outlined by Property Tax Code Section 23.521 the Texas Parks and Wildlife Department in coordination with the Office of the State Comptroller designs forms and the qualification processes for this program.

Forms:

+ Texas Parks & Wildlife Form 885-W7000 – this form is used INITIALLY to apply for approval converting the land from agricultural uses to the Wildlife Management Program. This form, once submitted and approved, need not be filed again unless requested by the Chief Appraiser of the Appraisal District;

+ Texas Parks & Wildlife Form 888-W7000 – this form is an ANNUAL REPORT that must be submitted annually by the property owner to the Appraisal District concerning the land under application of Wildlife Management use.

+ Texas State Comptroller Form "Application for 1-d-1 (Open Space)

"Agricultural Appraisal" – this form is submitted by the property owner to the appraisal district upon initial application to make a change in agricultural use from the existing agricultural use, to Wildlife Management.

Program Overview

- 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.
- The primary use of the land must be for managing wildlife.
- Property must be "actively managed" to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, including food, medicine, or recreation
- 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
- Must submit an application and a management plan between January 1 and April 30 of the tax year.
- Management plan must be submitted on the Texas Parks and Wildlife form: o "TPWD 885-W7000".

Annual Report Required: All properties enrolled in Wildlife Management are required to submit an annual report on the form prescribed by TPWD, including site map, describing how the management plan was implemented during the year. These properties will be flagged in the system and sent letters requesting annual reports and new applications if necessary verify continued agricultural use. The annual reporting process is explained later in this policy.

Revenue Neutral: Properties approved for Wildlife Management are considered "Revenue Neutral" regarding the property tax assessed value. If the property was "Native Pasture" at the time of conversion, the Wildlife Management property would continue to be valued the same as Native Pasture during its tenure under Wildlife Management.

Outside Assistance: There are Wildlife Biologists and Game Management organizations that specialize in Wildlife Management and Wildlife Management Plans. These professionals have various fees for the services they perform.

Comptroller Rule 9.2005:

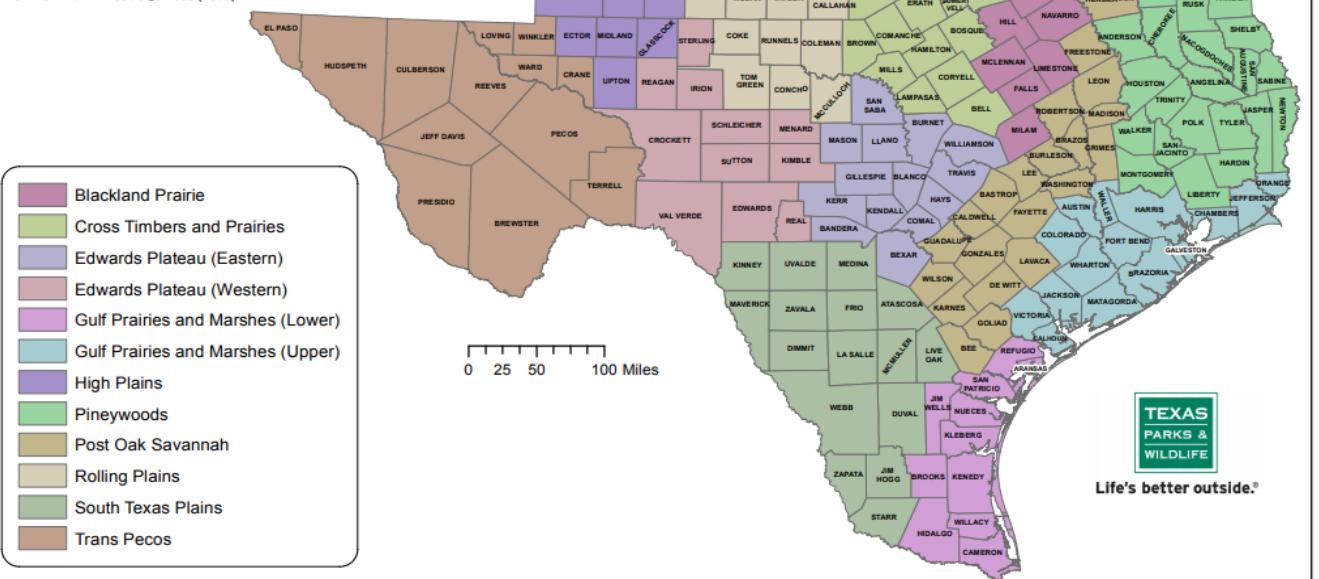
Fannin Central Appraisal District uses Comptroller rule 9.2005 for calculating Wildlife use to a tract that has had a reduction in acreage in the year immediately preceding the application for Wildlife Management Use or has subsequently had a reduction in acreage. It is a formula that determines the minimum acreage standard requirement. The District is situated in the Blackland Prairie Region and will use 94% for individual land owners, 91% for Wildlife Property Management Associations and for land designated by Texas Parks and Wildlife Department as habitat for endangered species, a threatened species or a candidate species for listing as threatened or endangered.

Minimum Acreage Requirement: The minimum acreage requirement is 12.5 acres as an individual owner or 16.6 acres as a wildlife organization, partnership or association for each individual tract.

Wildlife Use Requirement Ranges for Appraisal Districts (when applicable*)				
Appraisal Region	Standard Acreage		WMPA/ES Mgmt.	
	Min	Max	Min	Max
Blackland Prairie	12.5	16.7	10	11.1
Cross Timbers and Prairies	14.3	20	11.1	12.5
Edwards Plateau (Eastern)	14.3	20	11.1	12.5
Edwards Plateau (Western)	25	50	16.7	20
Gulf Prairies and Marshes (Lower Coast)	25	50	16.7	20
Gulf Prairies and Marshes (Upper Coast)	12.5	16.7	10	11.1
High Plains	25	50	16.7	25
Pineywoods	12.5	16.7	10	11.1
Post Oak Savannah	12.5	16.7	10	11.1
Rolling Plains	25	50	16.7	20
South Texas Plains	25	50	16.7	20
Trans Pecos	33.3	100	20	25

*If the number of acres in the tract of land is equal to or greater than the number of acres in the tract of land on January 1 of the preceding tax year the tract of land is not subject to the wildlife use requirement.

34 Tex. Admin. Code §9.2005 (2009)



Wildlife Appraisal Regions by County

Wildlife Management Annual Reporting Requirement

Letters:

- 1) An informational letter along with a TPWD annual report form is sent to each owner whose property is enrolled in Wildlife Management. The letter serves as an attention getting measure. The owner must submit the annual report, including site map showing areas of activity, in order to continue receiving agricultural appraisal; this letter is sent in January using regular first-class mail. On or about March 15th, non-respondents will be sent letter #2.
- 2) Letter #2 along with the annual report form and an agricultural application is sent to each non-respondent to letter #1. The letter is printed on yellow paper as an attention getting measure and is used to request a new application and an annual report. This letter includes a warning that failure to submit the requested documents timely will result in penalties for late filing and removal of agricultural appraisal for failing to timely file. This letter is sent certified mail as required by Section 1.07. Deadlines to submit the application are the same as mentioned above. The owner must submit a

completed application and annual report in order to receive continued agricultural appraisal.

- 3) If the owner fails to return the application by the deadline, the agricultural productivity value will be removed and the property will be valued at its market value. The change will be reflected on the notice of value. The owner will still have time to apply but will incur a penalty for late filed application as prescribed.

Action on Application: Once received, the annual report and, if required, the application is processed and the property use verified. If the parcel still qualifies, the annual report/application is approved and the owner maintains the agricultural valuation. If the application is incomplete or if the chief appraiser requires additional information, the application is disapproved. The owner will be notified by first class mail as required by Section 1.07, and must comply within the deadlines indicated on the letter. If the chief appraiser determines the property no longer qualifies for continued agricultural appraisal, the application is denied. The owner will be notified by certified mail as required by Section 1.07 and will have opportunity to protest that determination.

Summary

Agricultural Appraisal of 1-d-1 Open Space land is **not** an entitlement. The land must be productive to the degree of intensity standards established for Fannin County in order to qualify. Texas Constitution permits this special agricultural appraisal ONLY if the land meets specific requirements defining farm and ranch use. Land will not qualify simply because it is open and has no other use or is rural or has some connection with agriculture. Owners must comply with the application and reporting requirements set forth in statute and this policy in order to obtain and maintain this special appraisal. The absolute deadline to apply for agricultural appraisal is the day before the Appraisal Review Board approves the appraisal records. Once that occurs, agricultural applications cannot be processed or considered for that year. Any questions should be directed to the Appraisal District at the address indicated above.

2025 Agricultural Classes and Requirements

Category	Definition	Minimum Acreage	Other requirements
Irrigated Crop	Lands which are cultivated on a regular basis for the production of adapted cultivated and close growing crops for harvest. The moisture needs are met by artificially watering on a systematic basis.	10 Acres	Consisting of: Wheat, Corn, Soybeans, Sorghum, or other standing grains.
Dry Crop	Lands which are cultivated on a regular basis for the production of adapted cultivated and close growing crops for harvest, but which <u>are not</u> artificially watered.	10 Acres	Consisting of: Wheat, Corn, Soybeans, Sorghum, or other standing grains.
Improved Pasture	Lands which have increased forage production or carrying capacities above the native surroundings due to the improvement of the land through the use of seeding, fertilizing, tending, cut, bailed, and other methods of improvement. These lands may or may not be artificially watered.	10 Acres	Consist of: Common Bermuda grass, hybrid Bermuda grass, Johnson grass, Old World Bluestems, Crabgrass, Fescue, Dallisgrass, and Bahia Grass.
Native Pasture	Lands used for grazing by <u>qualifying</u> livestock and wildlife on which the majority of the grasses and plants are native to the land. Native and natural vegetation, unmanaged <u>except for weed control, cutting and bailing</u> .	10 Acres	Consist of: Meadow Dropseed, Annual Threeland, Longspike Tridens, Little Bluestem, Switchgrass, Indian Grass, Big Bluestems, Sideoats gama, Buffalo Grass, Texas Wintergrass, Paspalums, Panciums, and White Tridens
Hay Production	Using both improved and native grasses.	10 Acres	Degree of intensity: Requires a minimum of 2,000 lbs. of hay production per acre per year for Native grasses and 4,000 lbs. per year for Improved.
Irrigated Orchards	Water supplied by direct delivery system.	3 Acres	70 Improved (traditional, planted orchard) productive fruit bearing trees with a 25-ft. spacing = 1 acre of orchard.
Non-Irrigated Orchards	Water supplied by natural rainfall and runoff.	3 Acres	14 Native (non-orchard/naturally occurring setting) or 27 Improved (traditional, planted orchard) productive fruit bearing trees with a 25-ft. spacing = 1 acre of orchard.
Bees	Texas Property Tax Code Section 23.51: 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.	5 Acres	Minimum of 6 colonies (hives) on first 5 acres. For each additional 2.5 acres one additional hive is required. Submit agreement with beekeeper if hives are not owned by land owner.
Vineyards	A plantation of grapevines, typically producing grapes used in winemaking.	3 Acres	Minimum of 454 vines in a setting of 8ft spacing per vine with 12 ft. row spacing is required to equal one acre of vineyard.
Government Programs	Land that is enrolled in a government program, typically through the USDA or NRCS.	Acres under contract	Recognized government programs include CRP, EQIP, WRP. Other programs may be recognized.
Waste land	Land that is <u>principally used for agriculture</u> , but has a poor productive capacity, such as very rocky soil that produces little forage, but cattle are still grazed on the land		Waste Land must be primarily used for agriculture. Unused land that is not used for agriculture does not qualify for Waste Land appraisal.

Wildlife Management

Wildlife Management	- Must have been in 1-d-1 ag - Must meet min acreage set by Texas Parks and Wildlife Department for our region <u>unless</u> property is under certain deed restrictions, easements, threatened or endangered species	12.5 Acres individual or 16.6 Acres for Co-op	Can only be applied to land currently receiving agricultural appraisal. A wildlife plan signed by the owner is required to convert to wildlife.
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Animals per 10 acres

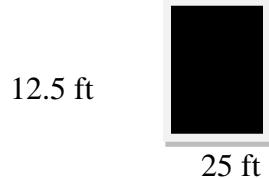
Animal Unit	Cow, mature Cow, yearling Sheep, mature Lamb, yearling Goat, mature Kid, yearling	1 2 5 7 7 10	Mature Horse (Breeders) Colt	1 5	Horses only qualify as livestock if used for farming and ranching purposes. Recreational horses, and land used to show, train, or stable horses do not qualify for ag.
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****Raising livestock requires fences, proper management of land for long run forage, enough animal units to match land's carrying capacity, and a herd management procedure to get the animals to market.****

***** It is recommended that you double up on the amount of trees planted additional to come to the amount of trees listed above due to tree loss as one establishes the orchard *****

Figure 1 Pecan orchard design systems spacing diagram

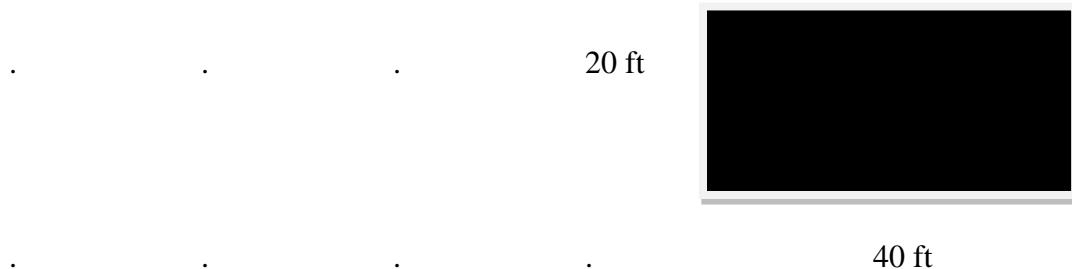
Initial planting a minimum of 140 trees with 12.5 x 25 ft spacing for an ultra-density **non-irrigated** orchard setup



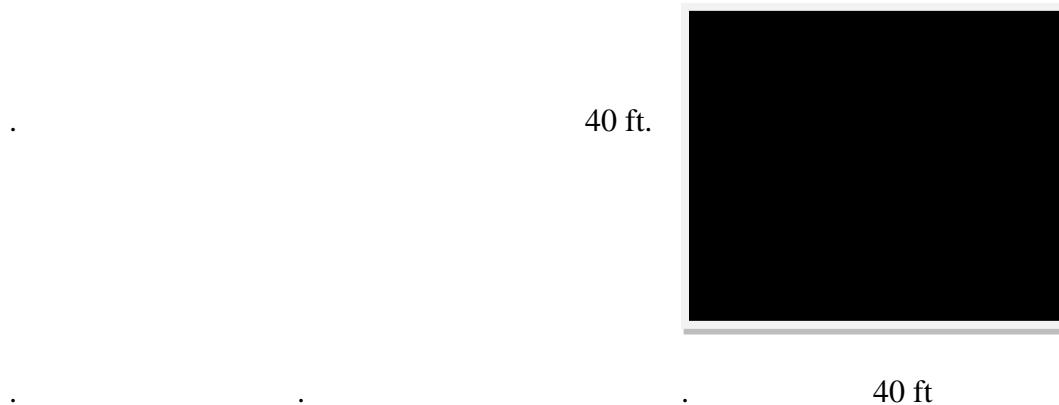
Required spacing for mature orchard: A minimum of 70 trees with 25 ft x 25 ft spacing for a standard **non-irrigated** orchard setup



Initial planting a minimum of 55 trees with 20 ft x 40 ft spacing for an ultra-density **irrigated orchard**



Required spacing for mature orchard: A minimum of 27 trees with 40 ft x 40 ft spacing for an irrigated orchard



Notes: