

## Robertson Central Appraisal District

### 1-d-1 Open Space Agricultural Policies/Procedures/ Guidelines

An agricultural valuation is a special use appraisal for land that is devoted primarily to agricultural production. It is not an exemption. The special use valuation only applies if the land meets specific requirements defining farm and ranch use.

**Section 23.51** of the property tax code sets the standards for determining whether the land qualifies for an agricultural valuation 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 that is generally accepted in the area and has been devoted principally to agricultural use for at least (5) of the preceding seven (7) years."**

The use must be current, meaning active management is currently taking place on the land. Land will not qualify simply because "it is rural pastureland or because the owner intends to use the land for ag purposes. The land must be used for agricultural purposes at a minimum of 6 months out of the year.

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To qualify for the special appraisal, the property owner must apply for the 1-d-1 Open Space Agricultural Appraisal between **January 1<sup>st</sup>** through **April 30<sup>th</sup>** of the tax year. Property owners may obtain an application from the Appraisal District office or online at [robertsoncad.com](http://robertsoncad.com).

If the owner turns in a late application; after the **April 30<sup>th</sup>** deadline, they will be liable for a 10% penalty. The penalty is 10% of the difference between the tax imposed at market value and tax imposed at ag value. **Our office will not accept applications once the records become certified, which is July of each year.**

**Land owners are not required to file a new application each year once the land is approved; however, if the appraisal office notifies you in writing that you are to file a new application, you must reapply or the special use appraisal will automatically be removed.** Once approved, you must notify the appraisal district if you stop using the land for agricultural use, or if you change the type of use of the land. If the use of qualified ag land is changed to a nonagricultural use, the land will be subject to a tax rollback for the previous 3 years.

If the agricultural use is granted, the owner will see it reflected on their notice of appraised value mailed out in April/May. If the application is denied, you will be notified in writing by certified mail of the reason(s). You will then have the opportunity to file a protest of the decision and appeal the denial to the Appraisal Review Board. Those meetings are usually held in June and July.

#### **Minimum Acreage:**

There must be a minimum of 5 acres dedicated to agricultural use; unless there is land contiguous with the property that is already qualified for the ag use, owned by the same owner(s) or a family member. This does not include the .5 acres for a homesite or land with houses.

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## **Livestock:**

Land must be fenced and maintained

Cattle-One (1) Animal Unit (AU) per five (5) acres of improved pastureland (1,000lbs and over=1 AU)

One (1) Animal Unit (AU) per ten (10) acres of native/brush

One (1) Animal Unit (AU) per fifteen (15) acres of brush/wooded

Cow and un-weaned calf would still be 1 AU

Weaned Calf to a year, Steer 1-d years old- 0.5 (would need 2 to make 1AU)

Horses-Breeding operations only: The breeding associations have suggested that a minimum number of acres for a typical breeder is the 15-20 acre range in order to support the breeding operation.

This operation may involve any number of breeds and is not limited to only thoroughbred and Quarter Horse breeds. Donkeys are also included under the horse operation guidelines and the same guidelines pertain to these animals.

At least 3 mares and 1 stud on the minimum acreage provided.

Proof of sale of the offspring must be provided

Land that is used primarily to train, show or race horses, to ride for recreation, or to keep for some other use that is not raising and breeding do not qualify for agricultural use.

## **Goats and Sheep:**

A minimum of One (1) AU per five (5) acres

### **Goats**

5-Bucks= 1 AU

6- Nanny goats or does with kids = 1 AU

10-kid goats weaned to 1 year = 1 AU

6- Mature Mutton goats = 1 AU

### **Sheep**

5-Ewes with or without Lambs = 1 AU

4- Rams = 1 AU

8- Lambs weaned to 1 year = 1 AU

## **Exotics:**

A minimum of one (1) AU per five (5) ares

3-Llamas or alpacas = 1 AU

7- White-tailed deer = 1 AU

5- Axis, Aoudad, Fallow or Mouflon = 1 AU

9- Blackbuck Antelope = 1 AU

7- Sika deer = 1 AU

3- Red deer/Elk = 1 AU

1-Eland = 1 AU

3- Emus = 1 AU

2-Ostriches = 1 AU

**Orchard:**

A minimum of 5 acres is required-

Pecan Trees- 14 trees per acre

Fruit Trees- 35 trees per acre

**Christmas Tree Farm:**

A minimum of at least 5 acres-25 trees per acre

**Hay:**

A minimum of 5 acres to be used for hay. If you have a larger tract of land and you are wanting to plant, cut and bale just a small portion of that land, it must be at least 5 acres.

The property must be cut at least twice a year. If cut less than the minimum, it should be used for grazing for the remaining growing season.

Should be fertilized and weed and insect controlled

If you have a piece of property where a portion of it is wooded and you are just using the land for hay production you will only be granted the ag use appraisal on the portion being used for hay, if the appraisal is approved.

**Cropland:**

A minimum of at least 15 acres is required, unless it is contiguous with a larger piece of land also being used for crops.

Common cropland operations involve the cultivation of soil for planting crops with the intent to harvest for sale or for feed. Some examples are: wheat, oats, sorghum, soybeans, corn and cotton.

Land prepared-chisel or plow. Disk as needed to keep land clean.

Should apply herbicide, insect control and fertilizer.

Cropland should typically produce at least one harvest per typical year.

If wheat is planted for grain, must plant 50-100 lbs of seed per acre, if wheat is planted for forage, must plant 80-100lbs if seed per acre. If grazing, must support 1 animal unit per 1.5 acres.

**Beekeeping:**

You must have a minimum of 5 acres, maximum of 20 acres.

6 hives are required for the first 5 acres, 7 hives for 10.1-15 acres and 8 hives for 15.1-20 acres