



## GREGG APPRAISAL DISTRICT

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CHIEF APPRAISER

### GENERAL GUIDELINES FOR AGRICULTURE LAND

- The land must be currently devoted principally to agricultural use to the degree of intensity generally accepted in the area. It must have been devoted principally to agricultural use for five of the preceding seven years or if within the city limits continuously for the preceding five years.
- An application for 1-d-1 agriculture use valuation and supportive documentation must be filed with the appraisal district no later than April 30<sup>th</sup> of the current year without penalty.
- A late application, after May 1<sup>st</sup> of the current year, may be filed until approval of the Appraisal Records which is normally prior to July of the current year. Late application will receive a penalty of 10%. After approval of the Appraisal Records no applications will be accepted per State Law.
- Each application **must** include supportive documentation proving that the land has been currently and actively devoted principally to agriculture use for at least 5 of the last 7 years or 5 continuous years if within the city limits. If supportive documentation isn't provided the application will be returned as an incomplete application.
- Upon receipt of the application with supportive documentation the property must pass an on-site field inspection by our appraisal staff.

### DEGREE OF INTENSITY STANDARDS FOR GREGG COUNTY

- **Hay Production- (You cut and bale)**  
Minimum of 5 acres must be designated to hay production. Copies of a minimum of 3 receipts and or bill in any combination of the following: fertilizer bills, parts/supplies, diesel fuel or any other receipts for your hay production.
- **Hay Production – (Someone else cuts and bales)**  
Minimum of 5 acres must be designated to hay production. A written lease agreement between the land owner and the person cutting/baling the hay. Both parties must sign and date the lease agreement. Along with copies of a minimum of 3 receipts and or bill in any combination of the following: fertilizer bills, parts/supplies, diesel fuel or any other receipts for your hay production.
- **Grazing Pasture – (Your livestock)**  
Minimum acreage will be determined by type of livestock and type of pasture later in this document. Copies of a minimum of 3 receipts and or bill in any combination of the following: livestock purchased or sold, feed or fertilizer bills, vet bills or any other receipts pertaining to your livestock or land maintenance.

- **Grazing Pasture – (Livestock owned by someone else)**

Minimum acreage will be determined by type of livestock and type of pasture later in this document. A written lease agreement between the land owner and the owner of the livestock stating that the land owner is allowing the owner of the livestock to graze on the property. Both parties must sign and date the lease agreement. Along with copies of a minimum of 3 receipts and or bill in any combination of the following: livestock purchased or sold, feed or fertilizer bills, vet bills or any other receipts pertaining to the livestock or land maintenance.

- **Bee Keeping**

Minimum of 5 acres and no more than 20 acres. 5 Acres will require 6 Colonies and 1 Colony per every 2.5 acres after that up to 20 acres.

- **Wildlife Management**

Minimum of 12.5 acres for rural acres and 10 acres for subdivisions (WMPA's). The land must have had either Agricultural Use or Wildlife Management applied to the property the previous year for the land to qualify for Wildlife Management. The 1-D-1 Open Space Texas Parks & Wildlife application must be completed and turned in along with supportive evidence for each of the management practices the property owner is actively using. Included in your plan you must be actively using at least 3 of the following 7 ways to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human consumption, including food, medicine or recreation.

- (a) Habitat Control
- (b) Erosion Control
- (c) Predator Control
- (d) Providing supplemental supplies of water
- (e) Providing supplemental supplies of food
- (f) Providing shelter
- (g) Making census counts to determine population

Each management practice must meet the degrees of intensity set forth by the Texas Parks & Wildlife Department for the Pineywoods ecological region. Detailed information about the degrees of intensity as well as further guidelines and information from the TPWD can be found at the following website: [https://tpwd.texas.gov/landwater/land/private/agricultural\\_land/](https://tpwd.texas.gov/landwater/land/private/agricultural_land/)

Assistance is encouraged and is available from the TPWD, the Texas Agricultural Extension Service, the U.S. Department of Agriculture's Natural Resource Conservation Service (NRCS), the Texas Forest Service, or local qualified biologists.

- **Orchard/Vineyard**

Pecan/Fruit Trees – 15 Trees per acre

Vineyard – 100 per acre

Type of crops and number per acre. Copies of receipts related to planting/harvesting and management of the orchard/vineyard

- **Truck Crop**

Type of crops and number of crops per acre. Copies of receipts related to planting/harvesting and management of the crop products.

Levels of intensity are listed in animal units. These units are based on consumption levels of different classes of livestock. ***GCAD requires a minimum of 4-animal units to qualify for the agriculture valuation.***

The land classification determines how many acres will be needed to meet the required minimum animal units.

The following is a list of the number of each class of livestock that typically constitutes one animal unit:

	<b>Typical Animal Unit</b>	<b>GCAD Minimal Head Requirement</b>
Cow/Bull	1	4
Calves	2	8
Goat/Sheep	5	20
Broodmare/Jennies	2	4

## **Acreage Requirement**

This section will serve as a guideline to the required number of acres to handle the required number of animal units.

<b>TYPE OF PASTURE</b>	<b>IMPROVED GRASS (RI1)</b>	<b>OPEN NATIVE PASTURE (RN1)</b>	<b>BRUSH PASTURE (RB1)</b>
<b><i>TYPICAL ACRES PER ANIMAL UNIT</i></b>	<b><i>4</i></b>	<b><i>6</i></b>	<b><i>8</i></b>
Cow/Bull	16	24	32
Calves	16	24	32
Goat/Sheep	16	24	32
Broodmare/Jennies	8	12	16

## **GENERAL GUIDELINES FOR TIMBER PRODUCTION**

- The land must be of a size substantial enough to support a typical timber operation generally not less than 10 acres.
- The land must be currently and actively devoted principally to production of timber or forest products to the degree of intensity generally accepted in the area with intent to produce income. Land where token use is practiced in an effort to obtain tax relief does not qualify.
- An application for 1-d-1 timber use valuation must be filed with the appraisal district no later than April 30<sup>th</sup> of the current year without penalty.
- A late application, after May 1<sup>st</sup> of the current year, may be filed until approval of the Appraisal Records which is normally prior to July of the current year. Late application will receive a penalty of 10%. After approval of the Appraisal Records no applications will be accepted.
- Each application **must** include supportive documentation proving that the land has been currently and actively devoted principally to production of timber or forest products for at least 5 of the last 7 years. Required supportive documentation might include:
  - Receipt's from timber that was harvested and sold, cost of timber products purchased for planting, costs of thinning, work or maintenance on the property such as fire breaks, brush control and establishment of boundaries.
  - OR-
  - Attend and complete a workshop provided by the Texas A&M Forest Service to provide you with information on how to learn and gain experience to manage your land for the production of timber, engage in setting management goals with professional guidance and to write your own timber management plan. After completion of the workshop you will earn a certificate. A copy of the certificate along with your timber management plan will be required. For more information contact the Texas A&M Forest Service Marshall District office at 903-938-8712.
  - OR-
  - A current written timber management plan. Each plan must include:
    - Map or plat of site showing types of trees and number of acres per type
    - Volume estimated by class of timber stands by class of trees
    - Past and Present management practices written in detail and dates of timber harvests
    - A long-term management plan written in detail
    - For information on contacting a forester consultant to write a forest management plan refer to the Texas Forester Service website [tfsweb.tamu.edu/uploadedfiles/frd/referral.pdf](http://tfsweb.tamu.edu/uploadedfiles/frd/referral.pdf) for consultants in your area.
- Upon receipt of the application with supportive documentation the property must pass an on-site field inspection by our appraisal staff.
- If receipts or a consultant plan is unattainable then contact the Texas A&M Forest Service.

For reference see: Texas Property Tax Code Chapter 23 subchapter C, D and E