



Orange County Appraisal District Productivity Guidelines

1. To qualify for an agricultural use or timber use, special valuation, a property must be **currently** devoted **principally** (the most important or primary use) to the use to the **degree of intensity** that is typical to Orange County.
2. Agricultural use is defined in the Texas Property Tax Code as including the following:
 - Cultivating the soil;
 - Producing crops for human food, animal feed, or planting seed for the production of fibers;
 - Floriculture;
 - Viticulture;
 - Horticulture;
 - Raising or keeping livestock. Livestock includes meat or dairy cattle, horses, goats, swine, poultry, and sheep. Land used primarily to train, show, or race horses, to ride horses for recreation, or to keep or use horses in some other manner that is not strictly incidental to breeding or raising horses does not qualify.
 - Raising exotic game for commercial use (hunting does not qualify).
 - Participation in a government program and normal crop rotation.
 - Wildlife management
 - Bee keeping for pollination or the production of human food.
3. Land must qualify on January 1 of the year being applied for.
4. Property **must** have a history of agricultural use or timber use for any five of the last seven years.
5. The property must be devoted to an agricultural use to the degree of intensity typical for Orange County.
 - a. The degree of intensity test is used to help measure whether the land meets this requirement or if it is a “token” agricultural use for the purpose of obtaining tax relief.
 - b. The degree of intensity is determined by the Chief Appraiser in each appraisal district.
 - c. This test measures what the owner is putting into his agricultural enterprise in time, labor, equipment, management, and capital as compared to what is typical in the county.
 - d. According to the Texas Property Tax Code, agricultural property should be managed with the intent to produce income.
 - e. For a tract of land to qualify for productivity valuation, it must be substantial. Substantial is defined as a tract of land adequate in size to support a typically prudent operation. The agricultural Advisory Committee and the Chief Appraiser have established minimum usage guidelines typical for all major agricultural categories.

- f. Variances in intensity will be considered on a case-by-case basis.
6. A property owner **must** file a valid application form. To be valid, the application must be on a form approved by the State Comptroller and provided by the appraisal district.
 7. The deadline to file an application is **before** May 1, meaning the form must be postmarked or filed no later than midnight April 30. For good cause and only on the property owner's written request, the Chief Appraiser may extend the filing deadline for up to 60 days. The request must be made before the May 1 deadline.
 8. Typical evidence of agricultural/timber use are as follows:
 - Lease agreements;
 - Expenditure receipts (or cancelled checks);
 - Product or livestock sales receipts;
 - Photographs;
 - Membership in farm, ranch, or timber programs or organizations/associations;
 - Documentation of timber sale activity;
 - Documentation of timber management plan.
 9. Wildlife management is considered agricultural use under the Tax Code. The owner of land used for wildlife management must perform three (3) of the following seven activities:
 - Habitat control (habitat management) means activity using land to create or promote environment that is beneficial to wildlife;
 - Erosion control means practices that attempt to reduce or control soil erosion;
 - Predator control means practices intended to manage the population of predators to benefit the target wildlife population;
 - Supplement water supplies means the owner actively provides water in addition to the natural resources;
 - Shelter means the owner actively creates or maintains vegetation or artificial structures that provide shelter from weather, escape cover from enemies or nesting and breeding sites;
 - Census counts means periodic surveys to determine the number and composition of target wildlife population and effectiveness of the management program;
 - Supplement food supplies means the owner supplies supplemental food in addition to the level naturally produced on the land.
 10. Change of use, change in the class of use and change of ownership require a new application. Failure to notify the appraisal district of a change in agricultural use subjects the property to a penalty.
 11. Upon determination that the land has been diverted to a non-agricultural/timber use, the Chief Appraiser must send the owner written notice of the determination and a rollback is triggered.
 12. These guidelines are to be used as reasons for further investigation as to whether a property qualifies for the special valuation. Variations from these guidelines will be reviewed on a case-by-case basis.

PRODUCTIVITY VALUATION GUIDELINES

Cost and expense information should be provided with the application.

Pasture	Native	5 Acre	Fenced on 4 sides with access to water. Maintain 1 animal unit per 5 acres with a minimum of 3 animal units (Animal Units = 1 cow; 1 brood mare)
	Improved	5 Acre	Same as Native except 1 animal per 3 acres.
Goats	Native	5 Acres	5 Animal Units
Dry crop	Hay	5 Acre	Fertilized and cut twice per year weather permitting. 3 rounds or 50 square bales per acre.
Aquaculture		5 Acre	Man-made tanks with proof of stocking and sales.
Diversified	Orchards	2 Acre	50 trees per acre. Must be marketing produce (wholesale or retail).
	Christmas Trees	5 Acre	400 trees per acre less than 10' tall shaped twice per year.
Wildlife Management		50 Acre	Must have qualified for Ag the year prior to conversion. Wildlife Management plan required.
Timber	Pine	10 Acre	Timber Management plan suggested for all timber types. Per Tax Code Sec. 23.72(b) and 23.98 (d), land located in a road, right-of-way, buffer area, or Firebreak will qualify as being productive timberland if the whole tract qualifies for special appraisal.
	Mixed	10 Acre	
	Hardwood	10 Acre	
Bee Keeping	State Guidelines	No Less than 5 Acres and No More than 20 Acres	Land to raise or keep bees for pollination, or to produce human food, or other tangible products, having commercial value. Degree of intensity is 6 hives on 5 acres with 1 hive for every 2.5 acres; up to 20 acres. This would give the range of 6 to 12 hives for the minimum requirements.