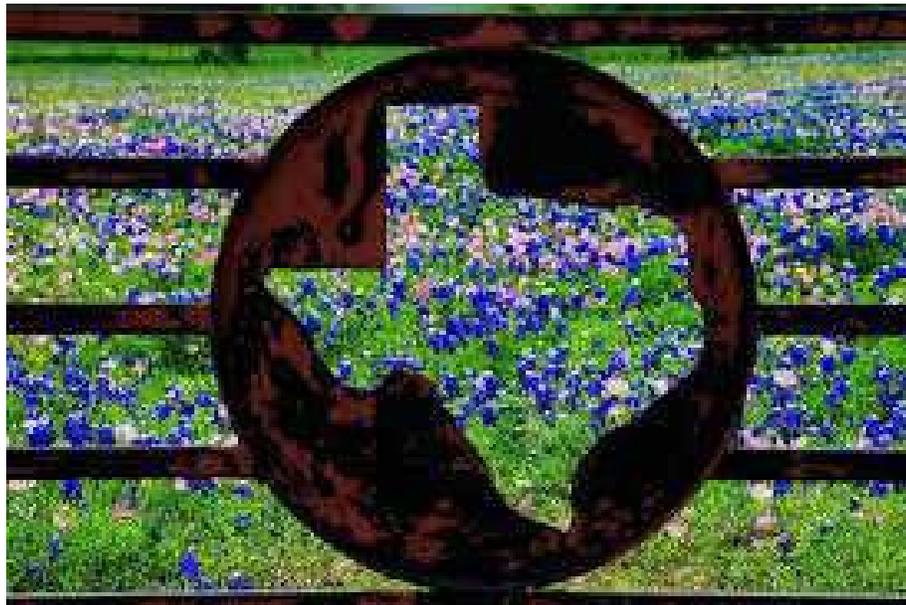




Hays Central Appraisal District

Kyle, Texas

1-D-1 OPEN SPACE GUIDELINES AND STANDARDS



OPEN SPACE GUIDELINES & STANDARDS

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These guidelines were adopted by the Hays Central Appraisal District on 11/02/2015.

I. INTRODUCTION

The Hays Central Appraisal District (also referred to as HAYSCAD or the district) is responsible for the administration of special use valuation (also referred to as ag valuation or 1-d-1 use) found in the Texas Property Tax Code in Subchapter D, Sec. 23.51 through Sec. 23.60. The district has developed guidelines for qualifying property as open space for special use valuation. The district referred to the following resources for guidance in establishing its guidelines:

- Texas Property Tax Code
- Texas Comptroller
- Texas Parks & Wildlife
- Texas Agricultural Extension Service
- Hays County Agrilife Extension Agent
- Texas State & Soil Conservation Board
- Hays CAD Agricultural Advisory Board

Agricultural Appraisal applies only to land. Only the acreage used in an agricultural operation may qualify for agricultural use valuation. Land not qualifying for agricultural use is valued at market value. Improvements are appraised separately at their market value. Farm and ranch machinery and equipment (implements of husbandry) used for agricultural production are exempt from ad valorem taxes; however, you must now apply for an Agricultural Exemption Registration Number through the Texas Comptroller at 1-800-252-5555. Hays CAD does not provide this number.

II. DEFINITIONS

Agricultural Operation – land operated by the producer with equipment, labor, management and production practices that are substantially separate from other operations (USDA).

Agricultural Use – includes but is not limited to the following activities:

- Cultivation of the soil
- Producing crops for human or animal feed
- Planting seed for production of fiber
- Raising or keeping livestock
- Raising or keeping exotic animals for the production of human food or other tangible products having commercial value
- Planting cover crops for the purpose of participating in a government program
- Raising or keeping bees for pollination or production of human food
- Use of land for wildlife management

Animal Unit – used to represent the relationship of quantity of livestock and wildlife in terms of weight, an animal unit equals 1000 lbs. of live animal weight.

Crop – cultivated plant that is grown as food (i.e. corn) or a cultivated plant to produce something for human use (i.e. cotton); an amount of grain or produce harvested at one time.

Cultivate – to prepare and use (land) for crops.

Ecological Laboratory – allowing an accredited university to perform multiple ecological impact studies on your property.

Equipment – necessary items used for a particular purpose.

Exotic Animal – is a species of game that is not indigenous to Texas.

Husbandry – the care, cultivation and breeding of crops and livestock.

Implements of Husbandry – machinery and equipment items that are used in the production of farm or ranch products; regardless of their primary design.

Improved Pasture – fenced land planted with grasses that are not native to Hays County but are suitable for grazing by livestock.

Livestock – farm and ranch animals regarded as an asset (not as a pet).

Native Pasture – fenced land covered with grasses that are native to Hays County that are suitable for grazing by livestock.

Open-space – 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 for agricultural use for 5 of the preceding 7 years.

Orchard – a piece of land planted with fruit or nut trees.

Pasture – fenced land covered with grass and other low plants suitable for grazing livestock .

Primary – of chief importance.

Principal– a fundamental quality or attribute determining the nature of something (Oxford Dictionary).

Typical – having distinctive qualities of a particular type of person or thing (Oxford Dictionary).

Use – the action of using something or the state of being used for some purpose (Oxford Dictionary).

Vineyard – a plantation of grapevines, typically producing grapes used in wine making.

Wildlife – breeding, migrating or wintering population of an indigenous species that is specific to a certain ecological region.

III. STANDARDS

The district must be able to determine that the property meets certain standards in order to qualify under open space valuation. All of the following criteria must be met for land to be qualified as open space land:

- Historical Use
- Current Use
- Principal Use
- Degree of Intensity

HISTORICAL USE

The land must have been used principally for an agricultural use for five of the seven preceding years. As long as agriculture was the principal use of the land in the preceding years, the land may qualify even if historically the agricultural use did not meet the degree of intensity requirement for all or part of those preceding years.

When historical use is in doubt, then the following may be used to verify use:

- IRS Schedule F
- Sale or purchase of livestock receipts
- Expense receipts (**not feed receipts)
- Sworn and notarized affidavits from neighbor or lessee
- Dated pictures

*** Feed receipts only show that you have purchased feed and supplemented for grazing. The livestock must be able to graze the land for the majority of the year in order for the land to qualify for open space valuation.

If the property is located within the boundaries of a city, the land must have been devoted principally to agricultural use continuously for the preceding five years and once approved for open space valuation it must be used continuously ... meaning no rest periods and it must stay in agricultural use operation for 12 months out of the year.

CURRENT USE

The land must be in a qualifying agricultural use as of January 1st of the year of application. An applicant's intent to have agricultural use does not qualify as agricultural use.

PRINCIPAL USE

The land must be devoted principally to an agricultural use. There may be more than one use for the land, but the primary use must be for agriculture. Any secondary uses should not conflict with the primary use of the land.

Recreational Use

Hunting, Horse Boarding and Training areas and other similar uses will be considered a recreational use. These uses may be associated with the land along with agricultural use but alone will not qualify the land for open space valuation. If no qualifying agricultural use exists on the property, then the recreational use will be considered the principal use of the land.

Residential Use

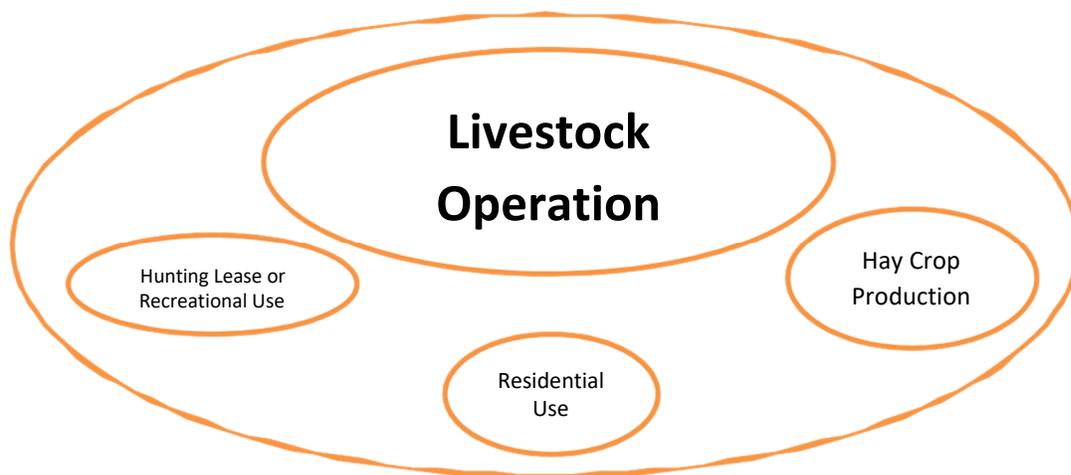
When land has a residential improvement such as a residence or manufactured home, the District will assign a portion of the land as residential use. The following are examples on how to determine the amount of land that will be classified as residential:

1. If the residence has been surveyed with land less than an acre, then the District may use the amount specified in the survey.
2. If the property owner files a homestead application specifying up to 20 acres as their homestead, then the District may use the amount specified on the application as the residence use area and this area will be at market value with the improvement.
3. If no amount has been specified by the property owner, then the District may assign land as residential use per field inspection. The appraiser shall determine if the area with a residence has been fenced or “marked” by roads or landscaping. The amount of land within this area will be identified as residential use.

Non Use

If the land does not have a use that can be identified as agricultural, residential, commercial or recreational, then the district will recognize it as not being in use or idle. In other words, the property is just a vacant tract of land and will not be appraised for special use valuation.

Principal Use vs. Primary Use Example



Principal Use – the entire outside circle with the smaller circles inside = Agricultural Use

Primary Use – the biggest inside circle = Livestock Operation

Secondary Uses – the smallest inside circles = Residential Use, Hunting or Recreational Use, Hay Crop

DEGREE OF INTENSITY

The degree of intensity measures what land is capable of producing under typical management. The degree of intensity varies on the type of agricultural use. This test only applies to current use not historical use over the preceding 5 out of 7 years. This test is intended to exclude land on which token agricultural uses occur in an effort to obtain tax relief. In order for land to qualify, the property must meet the minimum standards set forth for the specific agricultural use operation.

Drought Conditions

If the majority of the year is declared as being in drought by the Governor's Office, then the District may take into consideration a property having a decrease in intensity and not a change in use.

Resting Periods

The District requires a written notification that the property will be rested for a calendar year. The notification must be submitted no later than the May 1st application deadline to be considered for that appraisal year. Excluding a drought proclamation by the Governor's Office (see above), a property may not be rested for more than 2 years during a 7 year period.

You must perform at least one of the following agricultural activities and show proof to qualify for a rest period:

1. Letting land sit idle due to government program (show proof of program)
2. Rotating livestock to another pasture because of over grazing
3. Improvements to land that necessitate removal of livestock or a stop in crop production such as:
 - Fence repair
 - Erosion control
 - Brush control or clearing
 - Re seeding of native or improved grasses
 - Reestablishing or maintenance to a water source

HAYSCAD will only approve one calendar year of rest at a time.

IV. PROCEDURES

Each year the District will notify by certified mail all property owners who need to submit a 1-d-1 open space use agricultural use application. The District requires an application for the following reasons:

- The property had a change in ownership name
- The property had a change in acreage size due to a split
- The Chief Appraiser has determined the need for a new (updated) application

Change in Ownership Name

Every January 1st the District will verify that all deed recordings from the preceding year that include land that had a current agricultural use valuation have been updated in its appraisal records. A list will be generated to include all of these properties that have had such a change in ownership. These properties will have the agricultural valuation removed until the current property owner submits an application in their name and it is approved for the current appraisal year.

Change in Acreage Size

Every January 1st the District will identify all properties that had a change in acreage size due to a new survey, plat or property split. A list will be generated to include all of these properties that have had an acreage size change. These properties will have the agricultural valuation removed until the current property owner of the changed and newly recorded acreage submits an application in their name and it is approved for the current appraisal year.

The Chief Appraiser has determined the need for a new application

Every January 1st the District will identify all properties that the Chief Appraiser has determined need a new application.

The reasons for this could include, but are not limited to:

- Field inspection of the property determined no active agricultural use
- The application on file is over 10 years old
- The property owner did not respond to or submit an Agricultural Fact Sheet to the District when it was requested the previous year

A list will be generated to include all of these properties. These properties will have the agricultural valuation removed until the property owner submits an application in their name and it is approved for the current appraisal year.

All of these lists will be used to generate letters to send via certified mail to the property owner to inform them that the agricultural use valuation has been removed and that they must submit an application by the due date of May 1st.

APPLICATIONS

The District uses the state approved Property Tax Form 50-129 Application for 1-d-1 (Open-Space) Agricultural Use Appraisal. The District requires any information necessary to support the claim of agricultural use to be submitted with the application.

Example of this information includes but is not limited to:

- Valid and Current Lease Agreement
- Sales receipts for livestock
- IRS Schedule F
- Proof of number of livestock on the property
- Proof of type of livestock on the property
- Proof of sale of crop
- If applying for wildlife please request those separate requirements

The District accepts applications until May 1st of each appraisal year as timely. Should May 1st fall on a weekend or holiday the application deadline will be the following Monday. The District will accept a late application filed after the May 1st deadline but before the approval of the appraisal records (usually in July). If a late application is approved it will be assessed a 10% late filing penalty.

As applications are received, all applications and their attached documents shall be stamp dated. All applications and attached documents will be forwarded to the special use (or AG) Appraiser for review. The District may request additional documents, if necessary, in order to determine if the property qualifies.

All applications are initially checked for the following:

- The application identifies the property
- The application is filled out in its entirety with correct information
- The application is signed by the property owner or their authorized agent
- All supporting documentation to support the claim of ag use is attached

After the initial review the applications will be divided by regions in Hays County and prepared for field inspections.

LEASES

Leases are a contract by which one party conveys the use of their land or property to another for a specified time, usually in return for a periodic payment. An owner applying for agricultural use valuation using a lease agreement needs to include a current copy of the lease with the application. All lease agreements should include the property owners' name, the number of acres leased, for what purposes and the duration of the agreement. Lease agreements also need to include the name, address & telephone number of the person (or persons) leasing the property. The lessee must be the person who actually owns the livestock or produces the crop(s) on the lessors land. If rent is paid by the lessee please also include that amount. Valid lease agreements must be signed & dated by all parties involved.

DETERMINATION

The District will either grant or deny the 1-d-1 agricultural use application. Once a determination of use is established the District will notify each applicant in writing of the determination. The application, documentation and any correspondence with the property owner will then be scanned into its individual accounts for retention and the hard copies will be stored off site.

AFTER APPROVAL – Documentation requirements.

If the property is approved for a traditional agriculture use like grazing livestock, crop production or exotic game grazing the District will periodically mail you an AG Fact Sheet to request updated information about the agricultural status of your property. You will also need to update any lease information or submit proof of the current qualifying agricultural use. You must fill out this fact sheet and attach any documentation and return it in a timely manner to avoid removal of the agricultural special use valuation. If the agricultural special use evaluation is removed you will be sent certified notice to reapply the following appraisal year.

If the property is approved for a Wildlife Management use the District will send a notice of inspection and the property will be inspected by the Wildlife Appraiser during the second half of the appraisal year to confirm your wildlife activities. You will be required to submit an activity log along with an expense sheet at each inspection to continue to qualify for wildlife management.

If the property is approved for Eco Lab use the district will request annual reports of the University based studies that were completed with all relevant findings documented and accounted for.

FIELD INSPECTIONS

The AG appraiser(s) will utilize Pictometry Aerial imagery to determine location and possible agricultural use of the property. If the appraiser cannot clearly determine the use of the property from these images they will physically inspect the properties to determine the current and principal use. If the property cannot be clearly seen from the road and its use cannot clearly be determined then an AG Inspection Letter will be sent to the owner and/or agent requesting immediate access to the property.

During the field inspection, the appraiser will document any relevant information on the property card. Notes will be made about the condition of the soil, fences or lack of, water source, crop type, type and quantity of livestock or any other evidence necessary to make a determination of use.

CONFIDENTIAL POLICY

It is the Hays Central Appraisal District's policy that all reported revenue, leases and any personal information such as driver's license or social security numbers are to be treated as confidential information. The district will not share or give copies of your application or any supplemental information to anyone. If the owner wishes for us to give them a copy of their application they must come into the appraisal office and request it in writing. They will also be asked to show a valid picture ID.

CHANGE OF LAND USE AND ROLLOBACK PENALTY

Texas Property Tax Code - Sec. 23.55. Change of Use of Land.

(a) If the use of land that has been appraised as provided by this subchapter changes, an additional tax is imposed on the land equal to the difference between the taxes imposed on the land for each of the five years preceding the year in which the change of use occurs that the land was appraised as provided by this subchapter and the tax that would have been imposed had the land been taxed on the basis of market value in each of those years, plus interest at an annual rate of seven percent calculated from the dates on which the differences would have become due. For purposes of this subsection, the chief appraiser may not consider any period during which land is owned by the state in determining whether a change in the use of the land has occurred.

(b) A tax lien attaches to the land on the date the change of use occurs to secure payment of the additional tax and interest imposed by this section and any penalties incurred. The lien exists in favor of all taxing units for which the additional tax is imposed.

(c) The additional tax imposed by this section does not apply to a year for which the tax has already been imposed.

(d) If the change of use applies to only part of a parcel that has been appraised as provided by this subchapter, the additional tax applies only to that part of the parcel and equals the difference between the taxes imposed on that part of the parcel and the taxes that would have been imposed had that part been taxed on the basis of market value.

(e) A determination that a change in use of the land has occurred is made by the chief appraiser. The chief appraiser shall deliver a notice of the determination to the owner of the land as soon as possible after making the determination and shall include in the notice an explanation of the owner's right to protest the determination. If the owner does not file a timely protest or if the final determination of the protest is that the additional taxes are due, the assessor for each taxing unit shall prepare and deliver a bill for the additional taxes plus interest as soon as practicable. The taxes and interest are due and become delinquent and incur penalties and interest as provided by law for ad valorem taxes imposed by the taxing unit if not paid before the next February 1 that is at least 20 days after the date the bill is delivered to the owner of the land.

If land receiving agricultural valuation changes to a non- agricultural use or if the property owner stops using the property for an agricultural use then a rollback penalty may be imposed. A rollback estimate will be calculated by the District only upon written request but please be aware that it will be an estimate only. All rollback calculations and billings are done by the Hays County Tax Office.

V. TYPES OF AGRICULTURAL USE OPERATIONS

The historical use and principal use tests apply to all properties. The degree of intensity varies from each type of operation.

The following are various types of typical agricultural operations in Hays County. Some properties are comprised of one or more agricultural operations.

- Livestock operation
- Exotic game operation
- Hay production
- Crop Land operation
- Orchard/Vineyard
- Beekeeping operation
- Ecological Laboratory study
- Wildlife Management

Other types of agricultural operations may exist in Hays County; however they will be reviewed on a case by case basis by the District.

LIVESTOCK & EXOTIC GAME OPERATIONS

Properties must be involved in standard agricultural practices. These include being fenced and proper fence maintenance, stock water, managing grazing areas to prevent over grazing and the marketing and sale of livestock. Minimum animal units required for open space valuation in Hays County is 3 animal units. The following is a chart showing the recommended minimum acreage needed to support these animal units.

| Pasture Type | Acres per animal unit | X minimum animal unit | Recommended acreage needed to support minimum animal units |
|---------------------|------------------------------|------------------------------|---|
| Improved Pasture | 5 | 3 | 15 |
| Native Pasture Good | 12 | 3 | 36 |
| Native Pasture Fair | 18 | 3 | 54 |

Sources used to determine minimum acreage recommendations:

-Taylor, C.A, Jr., and M.M Kothmann. *Managing Stocking Rates to Achieve Livestock Production Goals on the Edwards Plateau*. N.p., n.d. Web.

-Lyons, Robert K., and Richard V. Machen. "Stocking Rate: The Key Grazing Management Decision." (n.d.): n.pag. Web.

-Hays County Agrilife Extension Agent

Animal Unit Equivalent Chart - Texas
Domestic Livestock, Native Wildlife, and Exotic Wildlife

| Kind of Animal | Body Weight Pounds | Daily Ave Intake % of BW | Annual Forage Intake Pounds | AU per Head | Head per AU (Rounded) |
|-----------------------------|--------------------|--------------------------|-----------------------------|-------------|-----------------------|
| Domestic Livestock | | | | | |
| Beef Cattle (Cow) * | 1000 | 2.6 | 9490 | 1 | 1 |
| Horse | 1100 | 3.0 | 12045 | 1.27 | 1 |
| Domestic Sheep (Ewe) | 130 | 3.5 | 1661 | 0.18 | 6 |
| Spanish Goat (Nanny) | 90 | 4.5 | 1478 | 0.16 | 6 |
| Boer x Spanish Goat (Nanny) | 125 | 4.0 | 1825 | 0.19 | 5 |
| Angora Goat (Nanny) | 70 | 4.5 | 1150 | 0.12 | 8 |
| Native Wildlife | | | | | |
| White-tailed Deer | 100 | 3.5 | 1278 | 0.13 | 7 |
| Mule Deer | 135 | 3.5 | 1725 | 0.18 | 6 |
| Pronghorn Antelope | 90 | 4.0 | 1314 | 0.14 | 7 |
| Exotic Wildlife | | | | | |
| Axis Deer | 150 | 3.5 | 1916 | 0.20 | 5 |
| Sika Deer | 145 | 3.5 | 1852 | 0.20 | 5 |
| Fallow Deer | 130 | 3.5 | 1661 | 0.18 | 6 |
| Elk | 800 | 3.0 | 8760 | 0.92 | 1 |
| Red Deer | 350 | 3.5 | 4471 | 0.47 | 2 |
| Barasinga Deer | 350 | 3.5 | 4471 | 0.47 | 2 |
| Sambar Deer | 400 | 3.5 | 5110 | 0.54 | 2 |
| Pere David's Deer | 400 | 3.5 | 5110 | 0.54 | 2 |
| Sable Antelope | 500 | 3.0 | 5475 | 0.58 | 2 |
| Blackbuck Antelope | 75 | 4.0 | 1095 | 0.12 | 9 |
| Nilgai Antelope | 350 | 3.5 | 4471 | 0.47 | 2 |
| Scimitar-horned Oryx | 400 | 3.5 | 5110 | 0.54 | 2 |
| Gemsbok Oryx | 400 | 3.5 | 5110 | 0.54 | 2 |
| Arabian Oryx | 150 | 3.5 | 1916 | 0.20 | 5 |
| Addax | 250 | 3.5 | 3194 | 0.34 | 3 |
| Ibex x Boer Goat | 125 | 4.5 | 1825 | 0.19 | 5 |
| Impala | 130 | 3.5 | 1661 | 0.18 | 6 |
| Common Eland | 1000 | 2.5 | 9125 | 0.96 | 1 |
| Greater Kudu | 450 | 3.5 | 5749 | 0.61 | 2 |
| Sitatunga | 200 | 3.5 | 2555 | 0.27 | 4 |
| Waterbuck | 500 | 3.0 | 5475 | 0.58 | 2 |
| Thompson's Gazelle | 85 | 4.0 | 1241 | 0.13 | 8 |
| Mouflon/Barbado Sheep | 120 | 3.5 | 1533 | 0.16 | 6 |
| Auodad Sheep | 200 | 3.5 | 2555 | 0.27 | 4 |

This chart is based on the standard concept of an Animal Unit being one 1000 pound beef cow consuming an average of 2.6% of her body weight daily throughout her yearly production cycle. Actual daily consumption will vary considerably throughout the year.

Young of the year (calves, lambs, kids, fawns) are considered as part of the mother until weaning. After weaning, they are considered a separate animal and should be added.

* Other sizes and classes of cattle are usually calculated as 0.1 AU per 100 pounds of body weight. (700 pound steer = 0.7 AU; 1200 pound cow = 1.2 AU; 1500 pound bull = 1.5 AU; etc)

For wildlife species, the AU Equivalent is based on a normal population consisting of females, males and yearling animals. If a specific herd has an unusually high proportion of females, the average weight will be lower and the AU Equivalent may need to be adjusted.

Chart developed by Steve Nelle and Stan Reinke, NRCS with input from literature and other specialists from TCE and TPWD.

HAY PRODUCTION

The land must be involved in standard hay production practices including tillage, fertilizing, cutting, baling, hauling, brush control and the hay produced should be marketable. In a typical year 2-3 cuttings can be achieved. Hay production should be approximately 3,000 pounds per acre.

CROP LAND OPERATION

Land must be involved in standard practices including tillage, planting, fertilizing, insect control, cutting, baling and marketing. In typical years 1 cutting can be achieved.

| Crop | Bushels per acre yielded |
|-------------|---------------------------------|
| Corn | 81.9 |
| Sorghum | 76.7 |

Source:

USDA Hays County production estimates for 2014. Web.

http://www.nass.usda.gov/Statistics_by_State/Texas/Publications/County_Estimates/ce_pdf/ce_209.pdf - as of July 2015.

ORCHARD & VINEYARD OPERATIONS

These operations are in the business of cultivating trees, bushes or vines that produce nuts or fruits which are sold commercially. Typically these operations have a regular schedule of pruning, spraying and cultivation as well as keeping the area around the trees mowed or disked. Drip irrigation and high fencing is typical for vineyards. Evidence of these practices should be apparent during an onsite inspection. The minimum acreage recommendation for an orchard or vineyard is 5 acres but only the area that is planted with trees, bushes or vines will qualify for agricultural valuation.

| | |
|------------------------------|---|
| Pecan Trees | Minimum of 15 per acre |
| Olive Trees or Bushes | Minimum of 50 per acre |
| Peach Trees | Minimum of 70 per acre |
| Vines (grapes, berries, etc) | Minimum of 100 vines per acre |
| Plant Nurseries | Will be based on normal planting requirements per type of plant grown |

Sources:

Hays County Agrilife Extension Agent

BEEKEEPING OPERATION

Effective January 1, 2012, the Texas Legislature added another agricultural use for purposes of open space land appraisal. Tax Code Section 23.51 (2) was amended to include the definition of agricultural use “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 or more than 20 acres.”

This Provision permits the owner to raise or keep bees for two purposes (1) pollination or (2) the production of human food or products that have commercial value.

The minimum degree of intensity was established using Section 131.001 of the Texas Agricultural Code’s definition of an apiary as a place where six 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.

When a property owner initially seeks qualification for agricultural use appraisal for beekeeping, they must show proof of history of agricultural use on the land for five (5) of the preceding seven (7) years. Acreage with a Homestead Exemption will not be considered for agricultural history of use or for agricultural valuation; this also means that if you have a 5 acre parcel with a homestead you will not meet the minimum of 5 acres used for a beekeeping operation. You must have a minimum of 5 acres plus additional acreage to account for your homestead improvement to qualify for this agricultural valuation.

HAYSCAD will require copies of the Registration of the Apiary with the Texas Apiary Inspection Service thru the Agrilife Research Office (<http://tais.tamu.edu>) and the property owner will also be required to submit a landscape plan of the property and indicate how different plantings (fruit trees, shrubs, vines, flowers, clover, buckwheat, vetch, etc.) contribute to bee foraging.

In order to continue to qualify the hives must be located on the property for at least 9 months of the calendar year and all hives must be maintained and kept alive. The properties that qualify for bee management will be inspected 1-2 times per year to check for compliance by the HAYSCAD AG Appraiser.

The agricultural productivity value for land used for bee keeping will be its own land category.

Hays County’s minimum degree of intensity standard is set at 5 acres with 6 colonies. For each additional 1.5 acres one additional hive is required.

| ACRES | HIVES | ACRES | HIVES | ACRES | HIVES |
|-------|-------|-------|-------|-------|-------|
| 5 | 6 | 11 | 10 | 17 | 14 |
| 6.5 | 7 | 12.5 | 11 | 18.5 | 15 |
| 8 | 8 | 14 | 12 | 20 | 16 |
| 9.5 | 9 | 15.5 | 13 | | |

ECOLOGICAL LABORATORY

Please call the District at 512-268-2522 and ask to speak with Melisa Dickerson for specific qualifications and requirements for Eco Lab Studies.

WILDLIFE MANAGEMENT

To qualify under Wildlife Management the land must first be qualified for and appraised as 1-d-1 Open Space Use for the previous year.

In other words, you must start with traditional 1d1 Agricultural Use before you can change to 1d1 Wildlife Management Use and you must submit the necessary paperwork to Hays CAD for consideration.

Hays CAD uses the Texas Parks and Wildlife developed standards and guidelines as specified for different eco-regions to determine the qualifying land size for Wildlife Management. Hays County lies in the Eastern Edwards Plateau Region. Using these guidelines to determine eligibility for properties in Hays County the land size must be at least 14.29 acres to qualify for Wildlife Use, *unless* the tract is in a Wildlife Management Property Association with contiguous neighboring properties, then the minimum land size is 12.50 acres per member of the association for qualification. If the target species for wildlife management is candidate, threatened or endangered then the minimum acreage to qualify is 11.11 acres.

The chief appraiser with the advice and consent of the Appraisal District's Board of Directors designates the minimum acreage. You can refer to the Texas Administrative Code, Title 34, Part 1, Chapter 9, Subchapter G, Rule 9.2005(a) on the calculation of the land size. This code also states that 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.

The Texas Parks and Wildlife Department has developed guidelines for qualification. For the target species selected for management at least 3 of 7 activities must be performed on an ongoing basis to qualify and comply. The seven activities to choose from are • Providing Supplemental Food • Providing Supplemental Water • Providing Supplemental Shelter • Census Count • Predator Control • Habitat Control • Erosion Control

Additional information must be submitted by the land owner with the state application for 1-d-1 open space Agricultural Use for Wildlife Management when attempting to qualify their land for this special use valuation. A state wildlife plan must accompany all applications for wildlife management use. The District can email or mail you this form at your request. Further information concerning the rules and requirements of wildlife management use, can be found on The Texas Parks and Wildlife Department website at www.tpwd.state.tx.us/landwater/land/private/agricultural_land/. Also on The Texas Comptroller of Public Accounts website at www.window.state.tx.us/taxinfo/proptax/agrland/ you can find the manual for Guidelines for Qualification of Agricultural Land in Wildlife Management Use that the District uses to help determine if land qualifies for this special use valuation.

Once a property is approved by the District for Wildlife Management Use, the Wildlife Appraiser will inspect the property regularly, sometimes yearly, to make sure all wildlife activities are being done and in compliance with intensity level requirements. It will be very important for the property owner to keep a detailed activity and expense log of every wildlife activity and observation done on the property. The Wildlife Appraiser will collect this information during inspections to be saved with the District's records for your property.

VI. LAND TYPES

Each Appraisal District is responsible for creating a schedule of land types and agricultural land values for their county. This is done by calculating cash leases submitted to the District by land owners. Land types are determined by the condition of the land, the type of soil and the type of vegetation cover the land. Hays County has several different land types. They are as follows:

- Native Grass Pasture
- Improved Grass Pasture
- Dry Cropland
- Irrigated Cropland
- Orchard/Vineyard

These land types can then be broken down further into 2 quality types of Good or Fair.

DESCRIPTION OF CLASSES

Native Grass Pasture: Land primarily consisting of native grasses (Little Bluestem, Side Oats Grama, Indian Grass) with little to no improved grass mixed in. There should be little to moderate rocks with shallow to deep soil. Slope of the land should be level to moderate. There should be minimal to moderate invasive brush and tree growth (cedar, huisache, mesquite and cactus). Fenced for grazing.

Improved Grass Pasture: Land primarily consisting of improved grass (Bermuda, Klein, Rye) with little to no native grasses mixed in. There should be little to no rocks. The soil is deep and rich with limited invasive brush or tree growth (cedar, huisache, mesquite and cactus) with less than 25% canopy coverage. Slope of the land should be level to moderate. Fenced for grazing.

Dry Crop Land: Land that is planted in row or broadcast crops with the purpose of selling the harvest commercially. The soil is deep and rich with little to no rocks. Less than 10% invasive brush or trees (cedar, huisache, mesquite and cactus) with a typical canopy of 15% or less and slope of the land should be level to gently sloping (1 to 5 feet every 100 feet).

Irrigated Crop Land: the same as Dry Cropland with the exception of having a fixed drip or sprinkler irrigation system.

Orchard & Vineyard Land: Land that is planted in rows with trees, bushes or vines that produce fruits or nuts which are sold commercially. Typical soil is deep and rich with little to no rocks. Slope is level to gently sloping (1 to 5 feet every 100 feet). The majority of orchards and vineyards have a fixed irrigation system.

Pastures are used for grazing livestock and must be fenced. Crop Land is used for raising crops. Orchards and Vineyards are used for raising fruits and nuts.

PRODUCTIVITY SCHEDULES

The Hays Central Appraisal District is required to develop productivity schedules each year for every classification of agricultural land in their jurisdiction. A modified income approach using cash lease information is the method used for appraising productivity value. Leases that are submitted by property owners are used to compile and develop the productivity schedule using the leases submitted two years prior to the year that the schedule is being developed for.

VII. AGRICULTURAL ADVISORY BOARD

The Agricultural Advisory Board is appointed by the Chief Appraiser with the advice and consent of the Hays Central Appraisal District Board of Directors. The Agricultural Advisory Board members must be land owners in the district whose land qualifies for appraisal under the Texas Property Tax Code, Chapter 23, Subchapters C, D, E or H and they must have been residents of the District for at least five years. The Agricultural Advisory Board meets at least once per year, without compensation, to approve the Productivity Schedule Values for that year and to discuss any agricultural use issues going on in the county.

Under the Texas Property Tax Code, the board's function is to advise the Chief Appraiser on major issues dealing with agricultural and timber appraisal; net to land, degree of intensity standards and other agricultural use and appraisal issues. As an advisory board, the board has no decision making authority or responsibility. The Agricultural Advisory Board will not become involved in matters dealing with individual properties or in approving applications for agricultural appraisal.

Contact Information

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Agricultural Department

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Hays County Agricultural and Wildlife Resources

Texas A&M Agrilife Extension - County Extension Agent for Hays –512-393-2120

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