



## **GREGG APPRAISAL DISTRICT**

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# **STANDARDS AND INTENSITY SCHEDULES FOR QUALIFYING PRODUCTIVE PROPERTY VALUATION 2026**

# AGRICULTURE

## STANDARDS FOR AGRICULTURE PRODUCTION

- 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.
- The primary use of the land must be Agriculture, if the primary use is anything other, the land does not qualify per state law.
- The Chief Appraiser may ask for a renewal application at any given time. However, the normal renewal cycle is every eight years after the special evaluation has been granted, unless the use/acreage has changed.
- 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. Each application **must** include supportive documentation proving that the land has been currently and actively devoted principally to agriculture use. If supportive documentation isn't provided the application will be returned as an incomplete application.
- 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. The chief appraiser shall accept and approve or deny an application for appraisal after the deadline if:
  - the land that is subject to the application was appraised for agriculture use in the preceding tax year, the new owner uses the land in materially the same way as the former owner used the land and is overseen or conducted by the same individuals who over saw or conducted that use during the preceding tax year and the application is filed not later than the delinquency date for the taxes on the land for which the application is filed for or the first anniversary of the date the ownership of the land was transferred from the former owner to the new owner. Late applications will receive a penalty of 10%.
- Upon receipt of the application with supportive documentation the property must pass an aerial/on-site field inspection by our appraisal staff.

## DEGREE OF INTENSITY FOR GREGG COUNTY

### 1. Hay Production- (You cut and bale)

Minimum of 5 acres must be designated to hay production, with a minimum of two cuts per year excluding when there is drought or natural disaster. Copies of a minimum of 3

receipts and or bills in any combination of the following: fertilizer bills, parts/supplies or any other receipts for your hay production.

2. **Hay Production – (Someone else cuts and bales)**

Minimum of 5 acres must be designated to hay production, with a minimum of two cuts per year excluding when there is drought or natural disaster. 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, or any other receipts for your hay production.

3. **Bee Keeping**

Minimum of 5 acres and no more than 20 acres. 5 Acres will require 6 Colonies and 1 Colony for every 2.5 acres after that up to 20 acres. See chart below for additional acres/colonies.

7.5 AC/ 7 ACTIVE COLONIES
10 AC/ 8 ACTIVE COLONIES
12.5 AC/ 9 ACTIVE COLONIES
15 AC/ 10 ACTIVE COLONIES
17.5 AC/ 11 ACTIVE COLONIES
20 AC/ 12 ACTIVE COLONIES

4. **Orchard/Vineyard**

Pecan/Fruit Trees – 15 Trees per acre

Vineyard – 100 per acre

Type of crops and number per acre. Co

pies of receipts related to planting/harvesting and management of the orchard/vineyard

5. **Truck Crop**

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

6. **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.

7. **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.

Levels of intensity for grazing pasture 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 special valuation.***

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

**Animal Unit and Acreage Standards**

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

ANIMALS	# HEAD TO 1 A.U.	MIN # HEAD TO QUALIFY	IMPROVED PASTURE (RI) 1 A.U. TO 4 ACRES	NATIVE PASTURE (RN) 1 A.U. TO 6 ACRES	BRUSH PASTURE (RB) 1 A.U. TO 8 ACRES
COW/BULLS	1 HEAD = 1 A.U.	4 HEAD	16 ACRE MIN TO QUALIFY	20 ACRE MIN TO QUALIFY	25 ACRE MIN TO QUALIFY
CALVES	2 HEAD = 1 A.U	8 HEAD	16 ACRE MIN TO QUALIFY	20 ACRE MIN TO QUALIFY	25 ACRE MIN TO QUALIFY
GOAT/SHEEP	2 HEAD = 1 A.U	8 HEAD	6 ACRE MIN TO QUALIFY	6 ACRE MIN TO QUALIFY	6 ACRE MIN TO QUALIFY
BROODMARE/JENNIES	2 HEAD = 1 A.U	4 HEAD	8 ACRE MIN TO QUALIFY	12 ACRE MIN TO QUALIFY	16 ACRE MIN TO QUALIFY

\*\*\*\*\*FFA or 4-H show projects by themselves will not qualify for agriculture production. Horses, donkeys, chickens or small sized gardens for personal/family use do not qualify for agriculture production. \*\*\*\*\*

# TIMBER

## STANDARDS FOR TIMBER PRODUCTION

- The land must be of a size substantial enough to support a typical timber operation generally not less than 10 acres of marketable timber.
- 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 does not qualify simply because it has timber standing on it or if it is used principally for aesthetic or recreational purposes.*
- The primary use of the land must be timber production; if the primary use is anything other, the land does not qualify per state law.
- The Chief Appraiser may ask for a renewal application at any given time. However, the normal renewal cycle is every eight years after the special evaluation has been granted, unless the use/acreage has changed.
- 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. A late application, after May 1<sup>st</sup> of the current year, may be filed if:
  - the land was appraised under timber land special valuation the preceding tax year, the ownership changed as a result of the death of an owner during the preceding year and the application is filed no later than the delinquency date for the taxes for which the application is for and is filed by the surviving spouse or a surviving child, the executor or administrator of the estate or a fiduciary acting on behalf of the surviving spouse or surviving child. Late applications will receive a penalty of 10%.
- The land must meet the six eligibility requirements in the Texas Comptroller of Public Accounts Manual for the Appraisal of Timberland.

*Timberland eligibility requirements include:*

1. Applied to land and all appurtenances (not improvements),
2. Current and active devotion to timber use,
3. Timber production must be primary use,
4. Passed degree of intensity test,
5. Intent to produce income, and
6. Passed historical use requirement

- 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:*

1. Evidence of intent to produce income:
  - Current Receipt of revenues through sale of timber;
  - A contract of sale of timber;
  - Investments in substantial amounts of reforestation or smaller amounts if other parts of the tract are already in commercial timber;
  - Attempts to salvage timber that has value but that is damaged or dead;
  - Using a consulting forester to help manage the land;
  - Hiring someone to conduct a timber sale;
  - Seeking recommendations of a public forester before making a sale

## **TIMBER MANAGEMENT PLAN**

A current written timber management plan. Each plan must include:

- a. Map or plat of site showing types of trees and number of acres per type
- b. Volume estimated by class of timber stands by class of trees
- c. Past and Present management practices written **IN DETAIL** and dates of timber harvests
- d. 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](https://tfsweb.tamu.edu/uploadedfiles/frd/referral.pdf) for consultants in your area.

In accordance with Texas Property Tax Code Sections 23.72(b) and 23.9802(d) in determining whether land is currently and actively devoted principally to the production of timber or forest products to the degree of intensity generally accepted in an area, a chief appraiser may not consider the purpose for which a portion of a parcel of land is used if the portion is: (1) Used for the production of timber or forest products, including a road, right-of-way, buffer area, or firebreak; or (2) Subject to a right-of-way that was taken through the exercise of the power of eminent domain.

Upon receipt of the application with supportive documentation the property must pass an aerial/on-site field inspection by our appraisal staff.

# WILDLIFE

## STANDARDS FOR 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, Timer Use or Wildlife Management applied to the property the previous year for the land to qualify.
- The property must be actively devoted to the "propagation of sustained breeding, migrating or wintering population of indigenous wild animals.
- The primary use of the land must be wildlife management, if the primary use is anything other, the land does not qualify per state law.
- The Property Owner must be actively using land that at the time the wildlife management began or was appraised as qualified open-space land in at least three of the following seven ways to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, 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/)
- The required Documents for the consideration of Wildlife Management are:
  - Application for 1-d-1 (Open Space) Agricultural Use Appraisal (Form 50-129)
  - 1-D-1 Open Space Agricultural Valuation Wildlife Management Plan (PWD-885)
- The Gregg County Appraisal District does require the completion of a Wildlife Management Annual Report
  - 1-D-1 Open Space Agricultural Valuation Wildlife Management Annual Report (PWD-888)

*The (PWD-885) Management plan and the (PWD-888) Annual Report can be found on the TPWD Website.*
- The Chief Appraiser may ask for a renewal application at any given time. However, the normal renewal cycle is every eight years after the special evaluation has been granted, unless the use/acreage has changed.

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 wildlife biologists.