



# EDWARDS CENTRAL APPRAISAL DISTRICT

## Agricultural Valuation Guidelines

*With land fragmentation, we have to address its effects on agricultural production and land management efficiency, on our natural resources, and on rural communities that are changing from agricultural centers to those that reflect urban lifestyles. About 80% of Texas' farms and ranches are less than 500 acres. These small fragmented lands are harder to operate due to economies of scale; are frequently owned by absentee landowners; and are more likely to be subdivided, resulting in loss of wildlife habitat. Unfortunately, small acreage tracts are some of the most abused lands in Texas. Aldo Leopold, a crusader for land ethics, stated "We abuse land because we regard it as a commodity belonging to us." While a sense of ownership may contribute to the abuse of land, ignorance of the proper ways to manage basic natural resources is probably the major factor.*

**Therefore, we would like to especially encourage associations of subdivisions in Edwards County to join us in a combined effort to educate new landowners on good land stewardship by keeping them informed through publications and scheduled meetings to preserve and protect our most important Natural Resource, water. Water quantity and quality can be greatly enhanced through brush control practices and reduction in cedar. Not only, through these conservation practices, will you enhance water quantity and quality, but will help prevent soil erosion and enhance wildlife habitat.**

The Edwards County Appraisal District also encourages you to seek information and/or guidance upon purchasing acreage and implementing a management program from the following: **Edwards County Extension Office (830-683-4310), Natural Resource Conservation Service (830-683-2125), Soil & Water Conservation District (830-683-2125), Farm Service Agency (830-683-2187), Texas Parks & Wildlife (800-792-1112)** or a private consultant. This will insure that you implement the best programs for conserving wildlife habitat & agriculture productivity.

## All 1-d-1 Agriculture Valuation Applications are due by April 30<sup>th</sup>

Applications can be printed from [www.edwardscad.org](http://www.edwardscad.org) or [www.comptroller.texas.gov](http://www.comptroller.texas.gov)

### Attachment: TEXAS PARKS & WILDLIFE LAWS In reference to HB 3123

## LEGISLATIVE INFORMATION SYSTEM 72 (R)

### Bill Text Report HB 3123 Enrolled Version

Relating to the appraisal of certain property for ad valorem taxation.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

*SECTION 1.* Section 23.51 (2), Tax Code, is amended to read as follows:

**(2) AGRICULTURAL USE** – includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, or planting seed or for the production of fibers; floriculture, viticulture, and horticulture; raising or keeping livestock; raising or keeping exotic animals for the production of human food or of fiber, leather, pelts, or other tangible products having a commercial value; and planting cover crops or leaving land idle for the purpose of participating in any governmental program or normal crop or livestock rotation procedure. The term also includes the use of land to produce or harvest logs and posts for the use in construction or repairing fences, pens, barns, or other agricultural improvements on adjacent qualified open-space land having the same owner and devoted to a different agricultural use. The term also includes the use of land for wildlife management.

*SECTION 2.* SECTION 23.51, TAX CODE, IS AMENDED BY ADDING SUBDIVISION (7) TO READ AS FOLLOWS:

**(7) WILDLIFE MANAGEMENT** – means actively using land that at the time the wildlife-management use began was appraised as qualified open-space land under this subchapter in at least three of the following ways to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, including

- (A) habitat control**
- (B) erosion control**
- (C) predator control**
- (D) providing supplemental supplies of water**

- (E) providing supplemental supplies of food**
- (F) providing shelters**
- (G) making of census counts to determine population, food, medicine, or recreation:**

**SECTION 3.** SECTION 23.51 (3), TAX CODE, IS AMENDED TO READ AS FOLLOWS:

- (3) CATEGORY** - means the value classification of land considering the agricultural use to which the land is principally devoted. Categories of land may include but are not limited to irrigated cropland, dry cropland, improved pasture, native pasture, orchard, and waste and may be further divided according to soil type, soil capability, irrigation, general topography, geographical factors, and other factors which influence the productive capacity of the category. *The chief appraiser shall obtain information from the Texas Agricultural Extension Service, Soil Conservation Service and other recognized agricultural sources for the purposes of determining the categories of production existing in the appraisal district.*

**SECTION 23.521. STANDARDS FOR QUALIFICATION OF LAND FOR APPRAISAL BASED ON WILDLIFE MANAGEMENT USE:**

- (a)** The Parks and Wildlife Department, with the assistance of the comptroller, shall develop standards for determining whether land qualifies under Section 23.51(7) for appraisal under this subchapter. The comptroller by rule shall adopt the standards developed by the Parks and Wildlife Department and distribute those rules to each appraisal district. On request of the Parks and Wildlife Department, the Texas Agricultural Extension Service shall assist the department in developing the standards.
- (b)** The standards adopted under Subsection (a) may require that a tract of land be a specified minimum size to qualify under *SECTION 23.51(7)* for appraisal under this subchapter, taking into consideration one or more of the following factors:
- (1)** *The activities listed in Section 23.51(7):*
  - (2)** *the type of indigenous wild animal population the land is being used to propagate;*
  - (3)** *the region in this state in which the land is located; and*
  - (4)** *any other factor the Parks and Wildlife Department determines is relevant.*
- (c)** The standards adopted under Subsection (a) may include specifications for a written management plan to be developed by a landowner if the landowner receives a request for a written management plan from a chief appraiser as part of a request for additional information under Section 23.57.
- (d)** In determining whether land qualifies under Section 23.51(7) for appraisal under this subchapter, the chief appraiser and the appraisal review board shall apply the standards adopted under Subsection (a) and, to the extent they do not conflict with those standards, the appraisal manuals developed and distributed under Section 23.52(d).
- Added by HB 3123, 77<sup>th</sup> Leg., 2001, eff. September 1, 2001.
- Notes:  
HB 3123, 77<sup>th</sup> Leg., also provides:

(b) The County may designate a ratio devoted to wildlife management use. In East Texas, the county shall select from a minimum of 92 percent (12.5 acres) to a maximum of 94 percent (16.6 acres). In Central Texas, a minimum shall be 93 percent (14.3 acres) to a maximum of 95 percent (20 acres). In South, West and Panhandle of Texas, a minimum shall be 96 percent (25 acres) to a maximum of 98 percent (50 acres). In the Trans-Pecos area, a minimum shall be 97 percent (33.3 acres) to a maximum of 99 percent (100 acres).

***The Edwards Central Appraisal District recommends a 50-acre minimum land parcel for agricultural and wildlife management special valuation in Edwards County.***

#### **TEXAS CONSTITUTION, ARTICLE VIII, SECTION 1-d-1. OPEN SPACE LAND**

- (A) To promote the preservation of open-space land, the legislature shall provide by general law for taxation of open-space land devoted to farm or ranch purposes on the bases of its productive capacity and may provide by general law for taxation of open-space land devoted to timber production on the basis of its productive capacity. The legislature by general law may provide eligibility limitations under this section and may impose sanctions in furtherance of the taxation policy of this section.
- (B) If a property owner qualifies his land for designation for agricultural use under Section 1-d of this article, the land is subject to the provision of Section 1-d for the year in which the designation is effective and is not subject to a law enacted under this Section 1-d-1 in that year.

### **SECTION 23.51 (1) PROPERTY TAX CODE: DEFINITIONS**

- (1) **QUALIFIED OPEN-SPACE LAND** - means 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 to agricultural use of production of timber or forest products for five of the preceding seven years or land that is used principally as an ecological laboratory by a public or private college or university. Qualified open-space land includes all appurtenances to the land. For the purposes of this subdivision, appurtenances to the land means private roads, terraces, and other reshaping of the soil, fences, and riparian water rights.

For land to *qualify* for the 1-d-1 open-space agricultural valuation in the taxing jurisdiction of Edwards County Appraisal District it must meet the standards set forth in this handbook concerning the following guidelines:

1. **SUSTAINING FENCE** - Land must have fencing adequate for containing whatever type of animal it is managing for agricultural use.
2. **PERMANENT WATER** – Land must have watering system adequate for watering whatever type of animal or crop it is managing for agricultural use.

3. HEAD COUNTS WITH POPULATION CONTROL - Must have adequate system for keeping accurate counts of units to meet typical stocking rates for area without over-populating.
4. TYPICAL STOCKING RATES –

Kind of livestock	# of head per animal unit
Sheep	5
Goat	7
Cow or Cow and Calf	1.0
Mature Bull	1.25
Horse	1.25
Whitetail	5-6
Bull Elk	.60
Axis Deer	3
Aoudad or Mouflon Sheep	5
Sika Deer	7
Red Deer	2.5
Eland	1
Blackbuck Antelope	10
Emus	3
Ostriches	2

5. HARVESTING SCHEDULES – Schedules or records showing means and counts of units harvested to avoid over-population.
6. SUPPORTING DOCUMENTATION – Documents showing costs, procedures, or schedules to support the above referenced guidelines.

In Section 23.51 (1) of the property tax code, “Qualified open space land” is “land that currently is devoted primarily to agriculture to the degree of intensity generally accepted in the area; Intensity standards are derived from what is typical in the local area for the different agriculture operations. In order to help the Appraisal District to define these standards, the State Legislature provided for an outside advisory committee to be formed for this purpose. **In order to qualify, open-space land must meet or exceed these minimum standards for Edwards County.**

**B. OPERATIONAL DEFINITIONS:** Only those operations that are truly commercial in nature were considered for defining these standards. The “Manual for the Appraisal of Agricultural Land” tasks the Appraisal Districts with eliminating casual agricultural operations from qualifying and with determining typical operations, which will qualify for Open-Space Land Special Valuations. By survey Edwards County has determined the following operations to be deemed “typical” for Edwards County. This survey was conducted with the intent to exclude land on which token agricultural use occurs in an effort to obtain tax relief.

<b><u>TO QUALIFY</u></b>	<b>50 ACRES</b>
<b>INTENSITY STANDARD</b>	<b>5 ANIMAL UNITS</b>
<b>INTENSITY STANDARD BY ACREAGE</b>	<b>400 ACRES AND UP</b>
<b>A) STOCKING RATE BY LAND TYPE</b>	<b>MUST STOCK ACCORDING TO INTENSITY STANDARDS BY DEFINITIONS BELOW</b>

## STOCKING RATE – LAND USE

**RN - RANGELAND, NATIVE** - Rangelands which are composed of level to moderately sloping soils which are primarily vegetated with native grass species. These areas will typically have scattered light brush or occasional rock outcroppings. These characteristics warrant their continued use as grasslands. Land in this class should have a maximum ground cover of 50% brush or invading woody plants. Typical carrying capacity for this class is estimated to be *\*1 animal unit per 38 acres. (Example – 1000 acres of this type of range can carry 184 goats)*

**RB - RANGELAND, BRUSHY** - Rangelands which are moderately to steeply sloping on shallow rocky soils with greater than 50% ground cover in brush or woody plants. These areas have limited forage production due to brush canopy and steep rocky slopes. Brush canopy or ground cover would primarily consist of Mesquite, Liveoak, Shinoak or Cedar. Carrying capacity is estimated to be *\*1 animal unit to 40 acres. (Example – 1000 acres of this type of range can carry 175 goats)*

*Formula: # of acres owned divided by carrying capacity X # of animal units = # of head  
-See page 5 for animal unit table*

**TI -TILLABLE** - Lands which are cultivated on a regular basis and seeded with an annual crop.

**OP -ORCHARDS, PEACH/PECAN** - Lands which are devoted to planted or established Peach and Pecan Orchards for commercial production. The terrain is relatively level, with annual maintenance by pruning and controlling of the understory.

**B. SUBCATEGORIES:** The subcategories are further defined relating to their capacity to produce agricultural products. An intensity standard must be derived using all factors from each subcategory. No set statewide standard can be used since all lands, not even all categories, are the same statewide. Contacting the local County Extension Office will provide you with information concerning this issue.

**GRAZING OPERATION:** Grazing operations may be classed as one of any of the following:

1. **Beef Cow/Calf:** This operation is the business of raising beef for sale to either processors or to other operators as breeding stock. These operators include the purebred operations, also the commercial breeder who sells calves to the local markets. Typical requirements in Edwards County include several cows of breeding age that have been bred by a bull on location or A/I (artificial insemination) service; calving to occur either in the fall or the springs. **One cow/calf pair or a mature individual is considered to be equivalent to 1 animal unit.**
2. **Feeder/Stocker Calf:** This operation is in the business of raising beef for processors. This operation involves acquiring calves at a certain weight from cow/calf operators and raising the calves until they gain adequate weight for slaughter. Although both heifer and steer calves can be found in these type of operations, steer calves are the most prevalent. **One stocker calf is equal to 1.5 animals**
3. **Sheep:** This operation is in the business of providing two by-products, wool and meat. Sheep operation may be a purebred operation or a commercial operation. Commercial production would not require any particular type of breed. Purebred operations are normally primarily in the business of producing wool, meat or animals for sale to other producers as breeding stock. Typical flocks in Edwards County range from 25 head to ewes and 1 ram too much larger numbers. **One animal unit of sheep is equal to 5 animals.**
4. **Goats:** This operation is in the business of producing primarily two by-products, mohair and meat. Typically, in Edwards County, mohair operations consist of a herd of Angora goats, and meat operations consist of a herd of Spanish goats and Boer goats. Typical herd size is from 25 does and a buck too much larger numbers. **One animal unit of goats is equal to 7 animals.**
5. **Horses:** This operation is now limited to breeding operations only. The by-products are colts and fillies. This operation involves having brood mares and either a stud (stallion) on location or A/I (artificial insemination) service. This operation will involve facilities for the care, breeding and raising of brood stock and their off spring together with intensive training of colts or fillies if operation involves any number of breeds and is not limited to thoroughbred and quarter horse breeds. Typical pastures are of the improved variety such as coastal and alfalfa. **One horse equals 1.5 animals.** Several head of mares are required in a breeding operation. Supplemental feeding is a given fact of operation in Edwards County. Breeding associations have suggested that a minimum amount of acreage for the typical breeder is 50-acres.
6. **Exotics Animal Operations:** This type of operation involves the raising of non-native animals. Exotic animal producers raise the animals (including exotic deer, antelope, and ratites) for production of meat or other commercially viable products such as leather, feathers, or byproducts used in cosmetics or for medicinal purposes. Some exotic animal operations produce breeding stock for

other exotic operations. Proof of commercial use is required to qualify for agriculture use valuation with exotic animals. Hunting is not considered a commercial product of exotics; it is considered a recreational activity. This type of operation, depending on the species of animal, usually requires a “deer-proof” high fence. Animal unit equivalents for exotics depend on the size of the animal. The stocking rates for more common exotics found here in Edwards County is mentioned above in our animal unit table.

7. **Tillable Farmland:** This operation involves the cultivation of land on a regular basis, being seeded with an annual or bi-annual crop. This practice is not geographically conducive to this area due to the shallow soil.

## **TEXAS PARKS & WILDLIFE LAWS**

### **In reference to HB 3123**

#### **Nutritional Value affecting wildlife:**

The two habitat variables that affect wildlife diet and nutrition are plant availability (quantity and accessibility) and quality (nutrient content and digestibility). Plants will vary in abundance, stage of growth and nutritional characteristics on a seasonal basis. Deer especially will attempt to maintain a quality diet and meet nutritional needs by adjusting diet components as forage plants change in quality. If one or both of the above habitat variables are limiting, it will have a detrimental effect on deer and wildlife nutrition as a whole. Cedar is very low in the nutritional requirements for deer and wildlife in general, and is detrimental to the land.

#### **Cedar Distribution:**

Ashe juniper and redberry juniper is the dominant juniper species in central and west Texas. These two species have been a component of Texas plant communities for thousands of years, but have increased in density and spread into other habitats since European settlement. Overgrazing and prevention of fire are thought to be causative factors. Dense juniper can have significant impacts on herbaceous forage production, livestock production, watershed hydrology and wildlife habitats. Long-term planning and early treatments are the keys to proper management of juniper.

#### **Vegetation/Livestock Impacts**

Junipers can have a dramatic impact upon grassland plant communities they invade. In a study near San Angelo, Texas, annual herbage production (1,156 lb/ac) on a low stony hill range site supporting 117 mature redberry junipers/acre was about 40% lower than the potential production of the site in the absence of mature junipers (1,909 lb/acre) (Dye et al. 1995). It was projected that once these junipers create a closed-canopy woodland annual forage production would be approximately 283 lb/ac, or an 85% decrease from the sites potential. Such impact on grassland plant communities has a profound effect on livestock carrying capacities. In the absence of mature junipers, this site could support approximately **1 animal unit/20 acres, compared to 1 animal unit/135 acres when the site becomes a closed-canopy woodland.** Beneath mature redberry juniper canopies 55 to 97% of the soil surface is covered by a dense layer of dead juniper leaves. Densities of plants are 65% to 90% less than in areas beyond the canopies. Grass

and forb production decreases dramatically from 20 feet beyond the edge of mature redberry juniper canopies to the juniper trunks.

*Large dense stands of juniper are not beneficial for either wildlife or livestock. Dale Rollins, produced a series of 20 acre clearings with progressively smaller strips of brush between the clearings to identify how much escape cover was necessary for deer. Their findings suggested that as much as 70 percent of the range could be cleared mechanically without adversely affecting deer use of habitats or deer populations.*

## **General Habitat Management Considerations/Recommendations:**

Fundamental requirements that must be considered when managing wildlife habitat include food, cover, water and proper distribution of these elements.

Managing for plant diversity is essential. A diverse habitat has a good mixture of various species of grasses, forbs (weeds), and browse (woody) plants. Many of these plants will be at various stages of growth, which adds another element of diversity. The diversity of vegetation increases the growth, which adds another element of diversity. The diversity of vegetation increases the availability of food and cover for wildlife species. A greater diversity of range plants results in more food being made available during different periods of the year. The volume and diversity of plants protects the soil from erosion. The decomposition of vegetation also helps restore needed minerals to the soil to sustain plant life. Vegetation improves the water cycle by increasing water infiltration into the soil and reducing surface runoff.

Plant communities with a diversity of grasses and native broad-leaved weeds (called forbs) are more productive than those comprised primarily of grasses. The climax plant community of most rangelands is comprised primarily of perennial grasses with a relatively low forb component. While this may be suitable for livestock and some grassland wildlife, most species are dependent on the seeds and foliage of forbs. Periodic disturbances such as fire, soil disturbance, livestock grazing, and mowing can set back plant succession and maintain a diverse plant community, simulating conditions under which plants and animals evolved within ecosystems in Texas.

To meet the requirements of the wildlife management tax valuation, a landowner must annually implement and complete at least one management PRACTICE for at least three of the seven wildlife management ACTIVITIES (habitat control, erosion control, predator control, providing supplemental supplies of water, providing supplemental supplies of food, providing shelter, and making census counts to determine population).

The Edwards County Appraisal District would like to encourage associations to practice land management techniques, which will enhance wildlife habitat. Many residents of urban areas are purchasing acreage in rural areas across Texas without adequate knowledge of good land stewardship due to the environment from whence they came. Living in rural communities takes a different knowledge base, one that is already being practiced by generations of ranchers and residents brought up in these geographic regions.

**An ecologically based habitat management program serves to improve water cycling, mineral cycling and energy flow and manipulates plant succession. These processes enhance vegetative quantity, quality and diversity. A greater diversity of all life forms, including microorganisms, insects, reptiles, amphibians, birds and mammals, may be achieved under sound management. The land's long term health is improved and conserved for future generations to utilize as a source of income, recreation and for aesthetic enjoyment.**

## **DEFINITIONS**

### **Population**

**Breeding:** A group or population of indigenous wildlife that is capable of perpetuating itself through natural breeding.

**Census:** An official count with statistics as to age, sex, etc.

**Control:** To exercise authority over. To restrain; curb. To regulate or verify, as an experiment. To check as an account by means of a duplicate register: verify or rectify. Power to regulate and direct. A restraining influence; check. A standard of comparison against which to check the results of a scientific experiment.

**Habitat:** The specific region or environment where a specific plant or animal is normally found, as salt water, equatorial forest, etc.

**Human use:** The use of indigenous wildlife or habitat commercially for food, medicine, or clothing by humans. \*Hunting does not qualify as it is considered a recreational activity.

### **Indigenous**

**Wildlife:** All native animals that originated in or naturally migrated or migrate through an area and that are capable of living naturally in that area. The term does not include exotic livestock as defined by Agriculture code, Sec. 142.001.

### **Migrating**

**Populations:** Indigenous wildlife that moves between seasonal ranges.

**Population:** The total number of units living in a specified area. The total number of units of a particular group, class, race, etc. residing in a place. The act or process of populating or furnishing with inhabitants. A group of items or individuals.

**Propagate:** To cause (animals, plants, etc.) to multiply by natural reproduction. To reproduce (itself), as a species of plant or animal. To pass on (traits, qualities, etc.) to one's offspring. To have off spring; breed.

**Shelter:** That which covers or shields from exposure or danger; a place of safety. The state of being sheltered or protected. To provide protection or shelter for; shield, as from danger or inclement weather.

**Supplement:** To make additions to; provide for what is lacking in.

**Sustain:** To keep from sinking or falling; uphold; support. To endure without yielding; withstand. To keep up or maintain; keep in effect or being. To maintain by providing food, drink, etc. To uphold or support as being true or just. To corroborate confirm.

**Wildlife:** Wild animals, trees, and plants collectively.

### **Wildlife**

**Management:** The act of managing wildlife; i.e. pre-season counts and records, post-season counts and records, harvest recommendations by qualified individuals, harvesting schedules, etc.

## **COMPREHENSIVE WILDLIFE MANAGEMENT PLANNING GUIDELINES**

Edwards Plateau Ecological Region  
(Prepared in partial fulfillment of the requirements of HB 1358  
Wildlife Management Property Tax Valuation)

The Texas constitution and the legislature now provide those with a current 1-d-1 Agricultural Valuation (often known as an Ag Exemption) an opportunity to change at an equal tax value from primarily Ag use to primarily wildlife use through a Wildlife Management Tax Valuation.

It is highly recommended that the landowner prepare a wildlife management plan, and almost every county appraiser requires a wildlife and habitat management plan to review the context, extent and time-frame of selected practices. The “plan” must address a separate practice in at least three of the seven wildlife management categories.

A wildlife management plan describes historic and current land use practices, establishes landowner goals and objectives (also family goals if desired) for the property, and describes specific activities and practices designed to benefit wildlife species of interest and their habitats. ***This is the landowner’s plan***, designed by the landowner, with the possible assistance of a wildlife biologist of the Texas Parks and Wildlife Department (TPWD), Texas Agricultural Extension Service (TAEX), USDA Natural Resource Conservation Service (NRCS, formerly Soil Conservation Service, -SCS), Texas Forest Service (TFS), or other qualified wildlife biologist. Efforts to perform activities identified in the plan are completely voluntary on the part of the landowner, except those practices that are necessary to maintain the agricultural appraisal for wildlife management use. A complete plan will likely include elements of all seven listed wildlife management activity categories.

Landowners of smaller properties that cannot by themselves meet intensity requirements FOR WILDLIFE MANAGEMENT USE MAY CHOOSE TO BE AN ACTIVE MEMBER OF A Wildlife Management Association (wildlife co-op) that is actively working under a cooperative wildlife management plan and participating in key practices. For more information about forming or joining a Wildlife Management Association, contact Texas Parks and Wildlife Department (800-792-1112) or your County Extension Agent.

**For land to qualify for the 1-d-1 open-space agricultural valuation under HB 1298 in the taxing jurisdiction of Edwards County**

**Appraisal District, it must meet the standards set forth in this handbook concerning the following guidelines:**

- 1. Only indigenous (native) animals that have designated seasons (excluding migratory birds) will be considered.**
- 2. Each tract must perform 3 of the 7 wildlife activities.**
- 3. Harvesting schedules (preliminary and final) must be provided to the Chief Appraiser.**
- 4. Minimum acreage to qualify is 50 acres.**
- 5. The property owner shall complete the required wildlife management plan on a form supplied by the TPWD for each tract of land. Addendums required: Topography with a legend depicting areas of activities, original management plan from a certified biologist. In addition, when doing any pond construction, riparian management areas, we require a plan from Natural Resource Conservation Service or the Soil and Water Conservation District.**

**For more information, forms and guidelines please visit:**

**[www.edwardscad.org](http://www.edwardscad.org)**

*Edwards Central Appraisal District Website*

**[www.comptroller.texas.gov](http://www.comptroller.texas.gov)**

*Texas Comptroller's Website*

# Qualifying for Agricultural Valuation with Exotic Animals

According to Texas Property Tax Code (Sec. 23.51), the land “ must be devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use or to the production of timber or forest products for five of the preceding seven years.

## DEFINITIONS

### EXOTIC ANIMAL

Exotic Animal is defined as a species of game not indigenous to this state, including axis deer, nyghai antelope, red sheep, or other cloven-hooved ruminant mammals, or exotic fowl as defined by Section 142.001, Agricultural Code.

### PRIMARY USE

According to the statute, land must be devoted principally to an agricultural use. If the land is used for more than one purpose, the most important or primary use must be agriculture. For example, pleasure gardening isn't the principal use of residential land.

## QUALIFYING WITH EXOTIC ANIMALS

The primary use test is particularly important for exotic game since only production for food or other commercially valuable products qualifies. The owner must raise the game to produce human food or tangible products that have commercial value, such as leather or hides.

Many game ranches also offer recreational hunting as a way of earning income and managing a herd of breeding stock. Because hunting is a recreation, an exotic game ranch devoted solely to hunting could never qualify for agricultural appraisal. A game ranch that produces exotic game products and conducts recreational hunts may or may not qualify for special appraisal.

## PROVIDING PROOF OF AGRICULTURAL USE WITH EXOTIC ANIMALS

The Appraisal District requires proof in writing and physical structure that the owner is using the exotic animals for commercial purposes. The following is a list of possible evidence that the exotics are being used as a commercial investment:

- Physical improvements and equipment such as high fences, working pens, capture equipment, trailers, etc.
- A written breeding and herd management procedure.
- A written active business plan showing herd size, harvest schedules, and harvest reports.