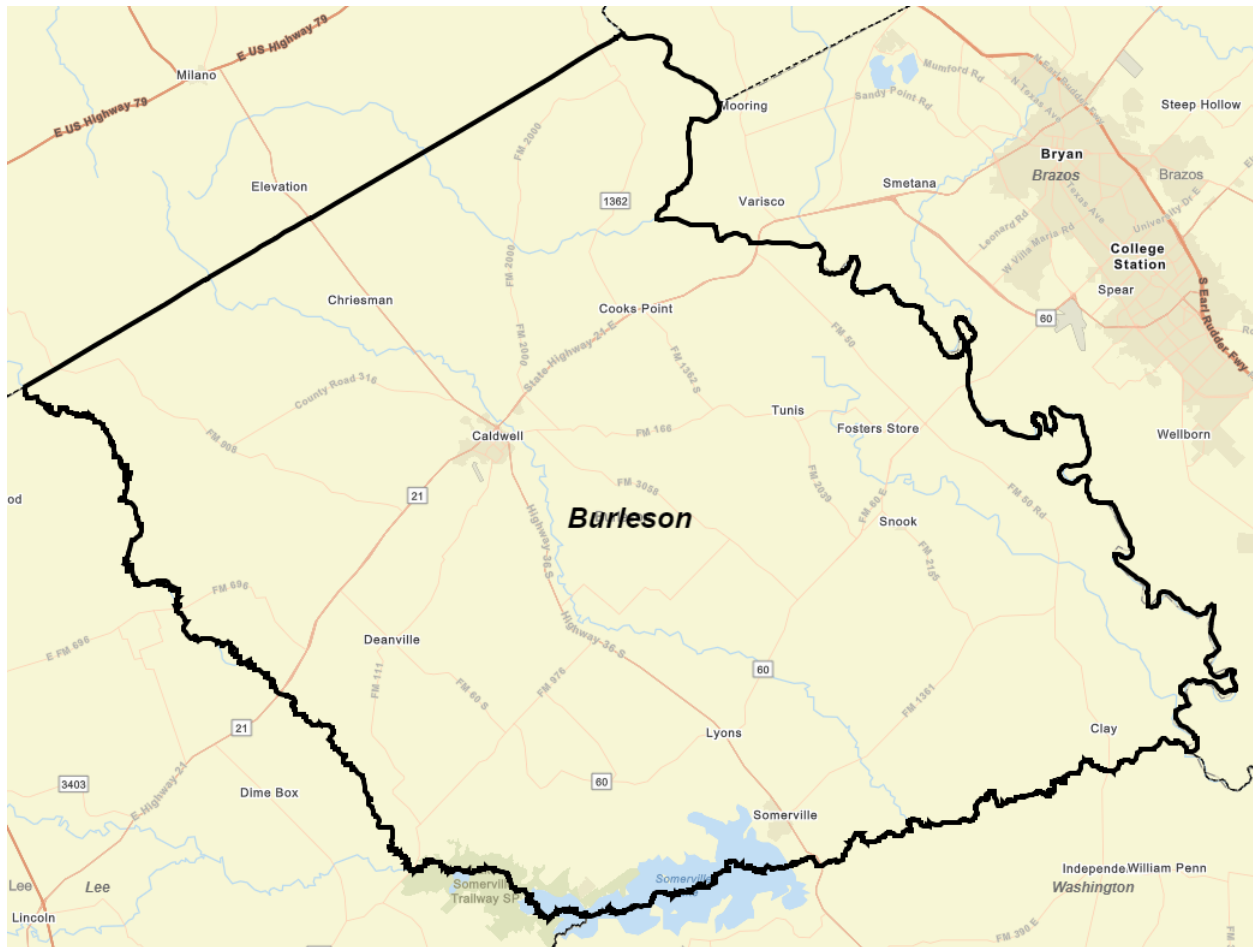


BURLESON COUNTY APPRAISAL DISTRICT



Agricultural Land Qualification Guidelines

Reviewed October 1, 2024

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Introduction

It is the opinion of the Burleson County Appraisal District (BCAD) that the attached Agricultural Land Qualification Guidelines are valid for mass appraisal purposes and can be applied uniformly throughout the jurisdiction of BCAD. The “Manual of the Appraisal of Agricultural Land”, Property Tax Division, Comptroller of Public Accounts, February 2022, supports these guidelines.

The Texas Constitution permits qualified open-space land to be taxed generally at a productivity value instead of market value. The legal basis for this type of special valuation called “Ag Use Open Space” or “1-d-1” is found in the Texas Constitution, Article VIII, Section 1-d-1. The Texas Tax Code (TPTC), Sections 23.51-23.57 provide the core provisions for implementation.

It should be noted that these guidelines are to be used as a general guide for qualifying agricultural land. Exceptions to this guide will be handled on a case-by-case basis. All contiguous parcels, under the same ownership, will be considered as one piece of property.

Qualification Standards

Improvements (Structures)

Agricultural value applies only to the land and not to improvements (structures) on the land, minerals, or agricultural products.

The land beneath farm buildings and other agricultural improvements does qualify due to their use in connection with the agricultural process.

Products of Agricultural Operations

Products in the hands of the producer are generally exempt from taxation. See Texas Property Tax Code, Section 11.16. Farm and ranch equipment designed and used primarily for agricultural/husbandry activities are also exempt. See Texas Property Tax Code, 11.161.

Appurtenances

Appurtenances to the land (canals, water wells, roads, stock tanks, and other similar reshaping of the soil) are included in the value of the land and not appraised separately.

Standards for Qualification

For land to qualify for 1-d1 agricultural appraisal, it must meet four eligibility requirements as shown below to successfully complete the application process.

1. Property owner has applied for agricultural valuation using the 1-d-1 application.
2. Property is currently devoted to agricultural use
3. Property has passed the time period test.
4. Property has passed the degree of intensity test.

Qualifying Activities

- Cultivating the soil;
- Production of crops for human consumption, animal feed, or production of fibers;
- Cultivation of ornamentals and flowering plants;
- Cultivation of grapes;
- Cultivation of fruits, vegetables, flowers, herbs, and other plants;
- Raising livestock such as meat or dairy cattle, horses, goats, swine, poultry, and sheep;
- Raising exotic game for food, fiber, pelts, or other products having commercial use;
- Participation in a government program and normal crop rotation. Land left idle to participate in a government program is used for agriculture. Land left idle for crop rotation qualified until left idle for longer than the typical period;
- Wildlife Management;
- Ecological Laboratories;
- Beekeeping.

Non-Qualifying Activities

- Harvesting of native plants or wildlife;
- Processing of plants and animals;
- Processing constitutes any activities that take place after the crop or animal has been raised and harvested and any activity a non-producer carries out on agricultural products. Processing begins at the first level of trade beyond production. Processing begins when activities occur that enhance the value of primary agricultural products;
- Personal consumption of crops or livestock produced by owner;
- Land used to train, show, or racehorses, or to ride horses for recreation, or to keep or use horses in some manner that is not strictly incidental to breeding or raising horses;
- Token agricultural use attempting to obtain tax relief.

Primary and Current Devotion to Agricultural Use

Primary Use (Qualifying)

The land must be devoted principally to agricultural use. If more than one use occurs the most important or primary use must be agricultural.

Primary Uses (Non-Qualifying)

Pleasure and/or personal gardening;

Exotic game primarily used for hunting;

Land used primarily to train, show, or racehorses, or to ride horses for recreation, or to keep or use horses in some manner that is not strictly incidental to breeding or raising horses.

Structures for equine activities including boarding stables/facilities, racetracks, commercial arenas, or any other commercial horse facility.

Current Devotion

The land must be currently devoted to agricultural use and must stay in a qualifying use throughout the year. The land must be in agricultural use for the majority of the year in order for the land to qualify for agricultural valuation. Agricultural valuation is a value based on the land's production capacity; therefore, the property needs to be producing either livestock, livestock offspring, crops, or honey. Simply maintaining livestock will not qualify the property. The agricultural valuation can be removed at any time due to non-compliance.

Residential Use

If land has a residence on it, then the District will assign a portion of it as residential use. Below are some examples of how the District will determine the amount of land being classified as residential. Land classified as residential will be valued at its market value and will not qualify as ag classification:

- The District will typically assign at least 1 acre per resident for residential purposes. This is based on the requirement for 1 acre to get a septic permit.
- It is also possible for a tract to have more in residential classification. This could be due to someone filing their homestead asking for more than 1 acre be classified as residential use. It could also possibly be due to there being more than 1 acre fenced out with the residence.

Non-Use

It is also possible to have a tract use that is not classified as agricultural, such as residential, commercial, or recreational. The District will recognize these tracts as not being in use. These tracts will be looked at as vacant tracts and will not be appraised as ag value.

Productivity Valuation

Agricultural appraisal of open-space land is based on the income approach to value. The primary factors considered in valuing the various agricultural endeavors are the typical lease arrangement (cash lease, share lease, or owner operator), predominant crop, acres planted, acres harvested, yield, government payments, secondary income, variable, and fixed expenses. These factors are analyzed for a 5-year period. This 5-year period is a rolling timeframe. Every year a new year is added, and the oldest year is removed. For example, if we are establishing 2024 production values, we analyze data from 2018-2022. In 2025, we will analyze data from 2019-2023. This rolling timeframe will cause the production values to go up or down depending on the data from those 5 years.

Land Classifications

Cropland

Cropland refers to land that is primarily used in producing crops for human food, animal feed, planting seed, or the production of fibers. Typical cropland activities include tilling of the soil,

planting, supplemental fertilization, weed control, and harvesting. In Burleson County there are two types of croplands: Dry Cropland and Irrigated Cropland.

Pastureland

Pastureland includes native and improved pasture. Soil types dictate the production levels of the pastureland.

Native pasture is defined as pastures that have native vegetation, with minimal improvements and may be partially cleared of brush and trees. Native grasses are used for grazing with no fertilization or seeding.

Improved pasture is defined as pastures with native and improved vegetation that have had improvements made to them including but not limited to fertilizer application, weed and brush control (mechanical or chemical), or over seeding with winter grass. Crops planted for grazing and hay production are considered improved pasture.

Orchard

Orchard operation is in the business of cultivating and growing trees or grapevines that produce crops of nuts or fruit. Orchards typically include management practices and documentation, weed control, insect control, fertilizer, pruning, supplemental water and harvesting.

Wasteland

Wasteland includes land that the typical operator would/could not use. The amount of wasteland allowed open space designation is normally restricted to less than 20% of the total tract of land. The land can consist of creeks, draws, or other areas that are not financially feasible to utilize. This can also apply to small tracts that have been split by roads, creeks, and rivers. This land must be an integral part of one or more of the other land classifications. **You CANNOT have an account that is entirely wasteland.**

Degree of Intensity

The degree of intensity test measures whether the land is being farmed or ranched to the extent that is typical for the area. This test is intended to exclude land on which token agriculture use occurs in an effort to obtain tax relief. Degrees of intensity are discussed in the paragraphs below. Typically, a minimum of ten acres is required for agricultural operations.

Geographic Areas

Degrees of intensity may vary from one geographic area to another. Terrain, soil type, and water levels are just a few of the conditions that could affect what constitutes a minimum level of intensity. Certain tracts within a defined area may demonstrate unique geographic or topographic characters that may increase or decrease the minimum level or intensity for that parcel. Degrees of intensity in Burleson County are based on land type and use.

Livestock Intensity

Levels of intensity for livestock are listed in animal units. These units are based on consumption levels of different classes of livestock. One animal unit is equal to 1,000 pounds of grazing animal. BCAD requires a minimum of three animal units to qualify for the agriculture valuation. Listed below are how many head equal one animal unit (AU).

CATTLE	1 Head = 1 AU
MATURE HORSES	1 Head = 1 AU
SHEEP	5 HEAD = 1 AU
GOATS	7 HEAD = 1 AU
LLAMAS/ALPACAS	2 HEAD = 1 AU

Fences are required to be surrounding the pastureland where livestock is kept and must be in good condition. No fences or partially down fences will result in the removal of the property's agricultural valuation. Livestock must be able to graze the pastureland for the majority of the year for the pastureland to qualify for open-space valuation. If livestock are unable to be verified, BCAD may request an onsite inspection. Failure to comply with the onsite inspection will result in the removal of the property's special valuation.

Exotics Intensity

Raising or keeping exotic animals for the production of tangible products having a commercial value may qualify for agricultural evaluation. Exotic game means a cloven-hoofed ruminant mammal or exotic fowl that is not native to Texas and is not livestock. Raising such game may qualify, but must meet the primary use test. The principal agricultural use test is particularly important when reviewing an application for raising or keeping exotic animals. To qualify exotic animals must be raised for the production of food or other commercially valuable products.

Ranches solely offering recreational hunting of any exotic game as a way of earning income and managing a herd of breeding stock will not qualify because hunting is a recreational use.

Relevant questions that are considered when determining the primary use include:

- Are there physical improvements such as high fences to control the herd?
- Are there stocking levels to justify the investment and ensure a reasonable future income?
- Is there a breeding and herd management procedure that emphasizes commercially valuable products (meat or leather) over recreational products (trophy heads)?
- Is there an active business plan showing herd size, harvesting schedules and harvesting reports?
- Do state or federally approved inspectors supervise slaughter and dressing?

Hay Intensity

Pastureland must be fertilized at least once each spring, except for native pasturelands or pasturelands used for livestock; and the weeds, vines and brush must be controlled. The

pastureland should be cut and baled at a minimum twice each year. The hay must be a marketable product. The cutting and baling of unmanaged vegetation are not considered hay production.

Cropland Intensity

Cropland operations typically include the production of small grain crops and various row crops. A minimum of one harvest per year is typical.

Christmas Trees are valued under cropland and typically require a minimum of at least five acres of trees with some type of irrigation system. The trees should be trimmed every year until they are harvested. This helps the trees be symmetrical at harvest time. Christmas trees are grown on a grid format.

Orchard Intensity

Orchard operations are in the business of cultivating trees or grapevines that produce nuts or fruits (such as pecans, peaches, grapes, and apples) which are sold commercially. Typically, these operations have a regular schedule for pruning, spraying, and cultivation as well as keeping the area around the trees or vines mowed. Orchard operations typically include weed control, water availability, insect control, fertilizer, pruning, management, and harvest. Orchards can be native or improved and are typically a minimum of five acres.

Native orchards typically are along creek and river bottoms. This is normally deep well-drained alluvial soils. They are reliant upon rain and ground water for water. Usually, these orchards are a secondary use for something else such as grazing. Trees should be continually evaluated for production. Always replace the weakest trees based on these evaluations.

Improved orchards typically do better in deep well-drained river bottoms, upland sands, and well-drained clay. A property owner can get a soils analysis from the Texas Agri-Life service or USDA to determine the soil type of the orchard. These orchards will have an irrigation system to service each tree in the orchards. Typically, the main use of these properties is the orchard.

A minimum of one harvest per year is typical. An orchard must be a wholesale operation. Typically, there will be around twenty trees per acre depending on the age and size of the trees.

Beekeeping Intensity

Beekeeping is an agricultural use and shall qualify for agricultural use productivity valuation if used for pollination or for the production of human food or other tangible products having a commercial value. Per Tax Code Section 23.51(2) Agricultural use includes 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 five acres or more than 20 acres.

The State of Texas (set by HB 2049) has set a minimum of five acres and a maximum of twenty acres to qualify for beekeeping as an agricultural use. The property owner must have five qualifiable acres after you remove any non-qualifiable areas such as a residence. Each owner

must have qualifiable acres. Unlike regular agriculture use, several landowners may not use their land together to have enough qualifiable acres.

The minimum degree of intensity was established using Section 131.001 Texas Agriculture Code's definition of an apiary, which is 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. The hives must be active and there must be a water source onsite along with an adequate food supply. Below is the number of active hives you must have per acre.

5.00 acres	6 active hives
7.50 acres	7 active hives
10.00 acres	8 active hives
12.50 acres	9 active hives
15.00 acres	10 active hives
17.50 acres	11 active hives
20.00 acres	12 active hives

All accounts receiving a special valuation for beekeeping will be subject to an onsite inspection with a BCAD appraiser at least once every three years. BCAD will send letters notifying property owners of an upcoming onsite inspection. Property owners who want to be present during the onsite inspection will need to contact BCAD. Failure to comply with the onsite inspection will result in the removal of the property's special valuation.

Ecological Laboratories Intensity

Land used principally as an ecological laboratory by colleges or universities may qualify for agricultural appraisal. The property owner is to follow the same application procedures required to qualify for other agricultural uses. The land must be principally used as an ecological laboratory. In determining use, the same tests of primary use must be passed.

Drought Conditions

Under extreme conditions the Governor's office can declare a drought declaration. Usually this occurs if the drought lasts for the majority of the year. If this declaration occurs the District will work with landowners on the intensity levels. The landowner is expected to go back to full intensity levels as soon as the drought is declared over.

Resting Periods

The District requires a written notification that the property will be resting for a year. The notification must be submitted no later than May 1st to be considered for that appraisal year. The notification may be accepted after May 1st under mitigating circumstances. You must perform one of the following agricultural activities and show proof to qualify for a rest period:

- Letting the land sit idle due to being in a government program. You must show proof of being in the program.

- Rotating livestock to another pasture because of over grazing.
- Improvements to the 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
 - Re-establishing or maintenance of a water source

Burleson CAD will only approve a year of rest at a time with a maximum of two years total.

Wildlife Management Special Valuation

General Description

Wildlife Management is an alternative property valuation method for taxpayers whose property is actively being used to propagate a sustaining, breeding, migrating, or wintering population of indigenous wild animals. A Wildlife Management Plan shall be completed on a form supplied by the Texas Parks and Wildlife Department (TPWD) for each tract of land for which valuation based on wildlife management is desired and must be accompanied with a 1-d-1 Open Space application. Information about wildlife management may also be obtained from the TPWD website. The land classifications for wildlife follow the same classifications as the regular agricultural valuations. For example, native pastureland that qualifies for wildlife valuation would be classified as wildlife native pastureland. It would also have the same productivity value per acre as native pastureland.

Program Overview

Land must have been qualified and appraised as open-space agriculture land in the year prior to conversion to wildlife management use. The primary use of the land must be managing wildlife and at least three of the following seven management practices must be performed each year.

1. Habitat Control
2. Erosion Control
3. Predator Control
4. Provide Supplemental Water
5. Provide Supplement Food
6. Provide Shelter
7. Conduct Census Counts to Determine Population

Wildlife Management Plan

The deadline to submit a wildlife plan and the 1-d-1 Open Space application is April 30th. The plan must be completed on a TPWD form which is available at the BCAD office or online at the TPWD website. The plan is valid for 5 years. The plan must specify the wildlife species to be managed and must give details of how the landowner will actively pursue at least three of the

seven management activities. The landowner may choose to contact TPWD for help in formulating a plan.

Annual Report

All accounts receiving the wildlife management valuation are required to submit an annual report by April 30th. The annual report shall be completed on a form supplied by TPWD and signed by the property owner or their authorized agent. The annual report should include a narrative, a map indicating where practices are taking place, at least five photos, at least five receipts, census counts and/or other evidence to document wildlife activities. These annual reports need to list a minimum of three of the seven management practices implemented in the prior year. BCAD will send letters and new annual reports to be filled out every January. The annual report is also available online at the TPWD website.

Onsite Inspections

All accounts receiving the wildlife management valuation will be subject to an onsite inspection with a BCAD appraiser at least once every three years. BCAD will send letters to property owners who are due for an onsite inspection in the fall. Once the letter is received, it is the property owner's responsibility to contact BCAD and schedule the onsite inspection.

Minimum Acreage

The minimum acreage for wildlife in Burleson County is fifteen acres.

Land that qualified for and was appraised as open-space agricultural land in the prior appraisal year and did not change ownership or size may qualify for wildlife management regardless of size.

Failure to comply with submitting the 1-d-1 Open Space application, Wildlife Plan, Annual Report, or onsite inspection will result in the removal of the special valuation for wildlife management.

Time Period Test

Land must have carried the agricultural valuation for it to meet the history requirement/time test. Land located outside of an incorporated city limit must have qualified and received agricultural valuation for five out of the last seven years. Land located within an incorporated city limit must have qualified and received the agricultural valuation for five out of the last five years continuously. If a tract of land does not meet the appropriate time test, it will be considered to not have a history of agricultural value on the property. If this occurs, the owner must build an agricultural history on the property to qualify for the agricultural value. In order to build a history, an owner must be engaged in an appropriate agricultural activity for a five-year period. Property owners must file an application on the first year and are encouraged to file an agricultural application every year for five years. The property will be field checked periodically during this time. The owner will file in the sixth year and if the requirements have

been met during the preceding five years, then the property will be eligible to receive the agricultural valuation.

Historical Use

It may be possible for an owner to shorten or avoid the history building process by providing three sworn and notarized affidavits stating that the primary use of the property has been agriculture for the previous five years. These notarized affidavits should be filled out by neighbors and/or lessee. They cannot be filed out by relatives of the property owner. Notarized affidavits are available online at the BCAD website or at the BCAD office. These affidavits must corroborate with the use seen during inspections to hold influence in establishing history.

Ineligibility

Some land is automatically ineligible for qualification of the agricultural valuation.

Land Located Within the Boundaries of a City or Town

Land that is located within an incorporated city or town must meet one of the following to be considered for qualifications.

- The city must not provide the land with general services comparable to those provided in other parts of the city; or
- The land must have been devoted principally to agricultural use continuously for the preceding five years.

Land Which 1-D-1 Appraisal is Waived

An owner may waive their right to 1-d-1 special valuation. A 1-d-1 waiver is effective for 25 years and applies to the land even if the ownership changes. See Texas Property Tax Code, Section 23.20.

Application

A property owner must file a valid application form with the Chief Appraiser where the land is located. It is important to note that a new owner must file this application in order to maintain the agricultural valuation. **Submission of a blank or incorrectly filled out 1-d-1 application form will result in a denial of the application.** The agricultural valuation is granted to a specific legal ownership and automatically terminates if there is any change in ownership. Therefore, if a piece of property changes owners, a new application must be filed. The District is not required to send a new application to the new owner; rather it is the new owner's responsibility to fill out a timely application and submit it to the District. If a property owner has multiple properties that are contiguous, they may file a single application for those properties as long as they indicate on the application which properties they are applying for and the total acreage they are applying for.

The District will require an application for the following reasons:

- The property had a change in ownership;
- The property had a change in use;
- The Chief Appraiser has determined the need for a new (updated) application.

All applications are initially checked for the following:

- The application identifies the property by property identification number;
- The application is filled out in its entirety;
- The application is signed by the property owner or their authorized agent;
- All supporting documentation to support the claim of agricultural use is attached.

The Burleson County Appraisal District recommends sending all applications, wildlife plans and reports by certified mail, email or hand delivering and receiving a copy of the stamped front page that shows the date the form was received. Applications that were lost in the mail are not the responsibility of the District. It is up to the property owner to keep proof that the paperwork was turned in timely.

Leases and Cooperative Agreements

Leases are a current contract by which one party conveys the use of their land or property to another for a specified time, in return for payment. An owner applying for agricultural use valuation using a lease agreement needs to include a current copy of the lease along with additional documentation and the application. All lease agreements should include the property owner's name, property identification number, the number of acres leased, the purpose of the lease, and the duration of the lease. Lease agreements should also include the name, address, and telephone number of the person or persons leasing the property. Note: A lease presented as sole proof of agricultural activity will NOT be considered sufficient evidence unless accompanied by photos, receipts, etc.

The lessee is typically the person who owns the livestock or produces the crop(s) on the lessor's land. If rent is paid by the lessee, please also include the amount. A valid lease agreement should be signed and dated by all parties.

A cooperative agreement allows a landowner that does not own enough land for their productivity purposes to use adjoining land to qualify for agricultural use. All of the land in the cooperative agreement must be used for the same purpose and used as one unit of land. Cooperative agreements must be in writing and contain signatures of all landowners whose land is involved in the agreement.

Filing Deadline

The deadline for application is before May 1. For good cause and only at the property owner's request, the Chief Appraiser may extend the filing deadline in individual cases for not more than sixty days without penalty. An extension must be requested before the May 1 deadline. The Property Tax Code does not define "good cause." However, it is commonly something the

applicant cannot control. Being sick or injured and not able to conduct business for an extended period that effectively prevents filing on time is usually good cause.

Late Applications

The property owner may file a late application until the date the Appraisal Review Board approves the roll. Burleson County Appraisal District will not accept an application after the Appraisal Review Board has approved the roll. However, there is a penalty for late application. An application filed after April 30th is subject to a penalty equal to 10% of the difference between the tax imposed at market value and the tax imposed at the agricultural productivity value. If the Chief Appraiser has extended the deadline for the property owner, then the penalty does not apply. Below is an example of the 10% penalty.

Taxes on Market Value	Taxes on Ag Value	Difference Between Taxes on Market Value & Taxes on Ag Value	10% Penalty Due
\$1668.60	\$23.60	\$1645.00	\$164.50

Failure to File the Application Form

If a person does not file a valid application before the Appraisal Review Board approves the roll, the land is ineligible for an agricultural valuation for that year.

Notification of Changes

Property Owner's Responsibility

The property owner must notify the Chief Appraiser in writing if they stop using the property for agriculture; change the category of use; change the intensity level of use; change the nature of use; or begin using the land for something other than agriculture. You must deliver this notice no later than April 30th, following the change of use and eligibility or as soon as development starts.

Penalties

If your land receives agricultural appraisal and you fail to notify the Chief Appraiser of a change in agricultural use, you may be required to pay a penalty. The Tax Code provides an incentive in Section 23.54(h) to discourage such late notifications of a change in use. Tax Code Section 23.54(h) states that if a property owner does not notify BCAD of a change in use on an agricultural property before May 1 then a 10% penalty on the rollback amount will be applied.

Requests for Removal

Any request to remove an agricultural valuation must be in writing by the property owner or agent. The agricultural valuation shall remain off for the entire appraisal year regardless of ownership changes. Any request to reinstate the agricultural valuation for that year shall be

denied. The following appraisal year a new application will be required in order to reinstate the agricultural valuation.

Application Denial

If the Chief Appraiser denies an application, they must deliver a notice of denial to the applicant. The notice must contain a brief explanation of the procedures for protesting the denial to the Appraisal Review Board. The owner has 30 days from the date on the denial letter to file a written protest. When the owner comes to their protest hearing, they must bring all of their supporting documents. Failure to receive the notice is not BCAD's responsibility.

Application Verification

Burleson County Appraisal District staff performs routine site inspections of all properties that are receiving the agricultural valuation. Any property, or portion of a property, that is found to be not in compliance with the requirements of the valuation will be dealt with in the appropriate manner. The action could range from a request for a new application, removal of the agricultural value, or initiating a rollback depending on the circumstances. Failure to comply with an onsite inspection will result in the removal of the agricultural value.

Certified Mailing Requirements

- a. Section 23.54 request for a new application
- b. Section 23.541 notification of late filing penalty letter
- c. Section 23.55 change of use determination letter
- d. Section 23.57 denial notice letter

Rollback Procedures

A rollback tax will be imposed on 1-d-1 property when the owner changes the use of the land to something other than agricultural production. If only a portion of the land is changed to a non-agricultural use, then only the portion changed will receive the rollback. A rollback tax is calculated on the three years prior to the current year (regardless of who owned the property in prior years) for each entity in the property is taxed in. The rollback tax is the difference between the taxes paid under 1-d-1 appraisal and the amount of tax that would have been paid at market value appraisal. Please see example below for a rollback where the change of use occurred in 2023.

Year	Market Value	Ag Value	Acres	Rollback Taxable	Tax Rate	Interest Rate	Rollback Tax
2022	\$6000.00	\$185.82	40.000	\$232,567.20	.4250	1.000	\$988.41
2021	\$6000.00	\$192.77	40.000	\$232,289.20	.4850	1.000	\$1,126.60
2020	\$6000.00	\$199.40	40.000	\$232,024.00	.4850	1.000	\$1,125.31
Rollback Tax Total							\$3240.32

The Chief Appraiser will send a written notice of the determination that a change of use has occurred. If the owner does not agree, they have 30 days to file a protest. If the owner does not file a written protest of the determination or the Appraisal Review Board decides that a change of use has occurred, a tax bill will be created to include the amount of tax that is due. Questions on rollback tax due dates should be directed to the Burleson County Tax Office.

Change of Use Qualifications that Cause Rollbacks

1. Physical change from agriculture to non-agriculture use.
2. The physical act of subdividing property to sell as non-qualifying tracts of land such as the cutting of roads or the installation of utilities.
3. The placing of restrictions that limit the use to non-agricultural activities resulting from the free will of the owner.

Change of Use Qualifications that Do Not Cause Rollbacks

1. The lowering of the intensity level below the qualified level for agricultural necessity but continued agricultural use.
2. Property condemned or sold as right of way.
3. Filing of a waiver from special valuation.
4. Filing of a homestead on part of the qualified property due to the building of a house.
5. Certain exempt uses including homestead, cemetery, religious or charitable uses. See Texas Property Tax Code, Section 23.55 for a full list and requirements.

Rollback Taxes Due Date

The rollback tax is due the date the tax bill is mailed. It becomes delinquent if not paid before the next February 1 that is at least 20 days after the bill is delivered to the owner of the land. Texas Property Tax Code Section 23.46(c).

Please direct questions about tax bills to Burleson County Tax Office located at 100 W Buck Street, Suite 202, Caldwell, TX 77836. Phone: 979-567-2326.

Rollbacks on Property Bought by Exempt Organizations

Exemptions that apply to ordinary property taxes may not apply to rollback taxes. Even if the land might be exempt from ordinary taxes in the new owner's hands, the rollback taxes still become due if that owner takes the property out of agricultural use. When a political subdivision buys the land and changes the use, the rollback is triggered but the lien cannot be enforced. However, the lien against the land continues and could be enforced against a later buyer. See Texas Property Tax Code Section 23.55 for the full text of the applicable statutes.

Agricultural Advisory Board

Based on Texas Property Tax Code Section 6.12, the Chief Appraiser shall appoint, with the advice and consent of the Board of Directors, an Agricultural Advisory Board. This board will be comprised of at least three members serving staggered terms of two years. This board must be

landowners of the District whose land qualifies for agricultural appraisal. This board shall meet at least once a year, and an employee or officer of an Appraisal District may not be appointed. The board members will not be compensated. This board shall advise the Chief Appraiser on the valuation and use of agricultural land within the District. The Agricultural Advisory Board will have no decision-making authority or responsibility and will not become involved in matters dealing with individual properties and agricultural approvals.

Summary

Agricultural Appraisal of 1-D-1 Open Space is not an entitlement. The land must be productive to the degree of intensity standards established for Burleson CAD to qualify. The Texas Constitution permits this special agricultural appraisal ONLY if the land meets specific requirements defining farm and ranch use. Land will not qualify simply because it is open and has no other use or is rural or has some connection with agriculture. Owners must comply with the application and reporting requirements set forth in statute and this policy to obtain and maintain this special appraisal. The absolute deadline to apply for agricultural appraisal is before the Appraisal Review Board (ARB) certifies the appraisal records. This date is usually in July. After the roll is certified by the ARB, agricultural applications cannot be processed or considered for that year according to the Texas Property Tax Code.

This information is a brief explanation of the requirements/qualifications of obtaining the 1-d-1 (open space) agricultural appraisal for property tax purposes in Burleson County. Should you need further information and/or forms, please feel free to access our website at burlesonappraisal.com. A property owner can also contact our office Monday thru Friday between 8:30 a.m. and 4:30 p.m. at (979)567-2318 for additional information or clarification.

The information contained in this manual is meant to be a guide to the rules and requirements for obtaining and maintaining the agricultural valuation on a piece of property in Burleson County. This manual is subject to revision at any time due to the changes in the Texas Property Tax Code and/or accepted agricultural practices.