



Hardin County Appraisal District Productivity Guidelines

1. To qualify for an agricultural use or timber use, special valuation, a property must be **currently** devoted **principally** (the most important or primary use) to the **degree of intensity** that is typical to Hardin County.
2. Agricultural use is defined in the Texas Property Tax Code as including the following:
 - Cultivating the soil;
 - Producing crops for human food, animal feed, or planting seed for the production of fibers;
 - Floriculture;
 - Viticulture;
 - Horticulture;
 - Raising or keeping livestock. Livestock includes meat or dairy cattle, horses, goats, swine, poultry, and sheep. Land used primarily to train, show, or race horses, to ride horses for recreation, or to keep or use horses in some other manner, this is not incidental to breeding or raising horses does not qualify
 - Raising exotic game for commercial use (hunting does not qualify).
 - Participation in a government program and normal crop rotation.
 - Wildlife management
 - Bee keeping for pollination or the production of human food.
3. Land must qualify on January 1 of the year of being applied for.
4. Property **must** have a history of agricultural use or timber use for any five of the last seven years.
5. The property must be devoted to an agricultural use to the degree of intensity typical for Hardin County.
 - a. The degree of intensity test is used to help measure whether the land meets this requirement or if it is a “token” agricultural use for the purpose of obtaining tax relief.
 - b. The degree of intensity is determined by the Chief Appraiser in each appraisal district.
 - c. This test measures what the owner is putting into his agricultural enterprise in time, labor equipment, management, and capital as compared to what is typical in the county.
 - d. According to the Texas Property Tax Code, agricultural property should be managed with the intent to produce income.
 - e. For a tract of land to qualify for productivity valuation, it must be substantial. Substantial is defined as a tract of land adequate in size to support a typically prudent operation. The agricultural Advisory Committee and the Chief Appraiser, have established minimum usage guidelines typical for all major agricultural categories.
 - f. Variances in intensity will be considered on a case-by-case basis.
6. A property owner must file a valid application form. To be valid, the application must be on a form approved by the State Comptroller and provided by the appraisal district.
7. The deadline to file an application is **before** May 1, meaning the form must be postmarked or filed no later than midnight April 30. For good cause and only on the property owner’s written request, the Chief Appraiser may extend the filing deadline for up to 60 days. The request must be made before the May 1 deadline.
8. Typical evidence of agricultural/timber use are as follows.
 - Lease agreements;
 - Expenditure receipts (or cancelled checks);
 - Product or livestock sales receipts;
 - Photographs;
 - Membership in farm, ranch, or timber programs or organizations/associations;
 - Documentation of timber sale activity;
 - Documentation of timber management plan.

9. Wildlife management is considered agricultural use under the Tax Code. The owner of land used for wildlife management must perform three(3) of the following seven activities:
- Habitat control (habitat management) means activity using land to create or promote environment that is beneficial to wildlife;
 - Erosion control means practices that attempt to reduce or control soil erosion;
 - Predator control means practices intended to manage the population of predators to benefit the target wildlife population;
 - Supplement water supplies means the owner actively provides water in addition to the natural resources;
 - Shelter means the owner actively creates or maintains vegetation or artificial structures that provide shelter from weather, escape cover from enemies or nesting and breeding sites.
 - Census counts means: periodic surveys to determine the number and composition of target wildlife population and effectiveness of the management program.
 - Supplement food supplies means the owner supplies supplemental food in addition to the level naturally produced on the land.
10. Change of use, change in the class of use and change of ownership require a new application. Failure to notify the appraisal district of a change in agricultural use subjects the property to a penalty.
11. Upon determination that the land has been diverted to a non-agricultural/timber use, the Chief Appraiser must send the owner written notice of the determination and a rollback is triggered.
- 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.
- What will trigger a rollback?
- a. Physical change from agriculture to non-agriculture use.
 - b. 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
 - c. The placing of restrictions that limit the use of non-agriculture activities resulting from the free will of the owner.
- The Chief Appraiser will send a written notice of the determination that a change of use has occurred. The owner has 30 days to file a protest on that determination. 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 sent that includes the amount of rollback tax and interest that is due.
 - The rollback tax is due on the date the tax bill is mailed. It becomes delinquent 20 days after the bill is mailed.
12. These guidelines are to be used as reasons for further investigation as to whether a property qualifies for the special valuation. Variations from these guidelines will be reviewed on a case-by-case basis.

PRODUCTIVITY VALUATION GUIDELINES

Cost and expense information should be provided with the application.

PASTURE	Native	10 Acre	Fenced on 4 sides with access to water. Maintain 1 animal unit per 5 acres with a minimum of 3 animal units (Animal Units=1 cow; 1 brood mare; goats-5 acres 5 animal units)
	Improved	10 Acre	Same as Native except, 1 animal per 3 acres.
DRY CROP	Hay	5 Acre	Fertilized and cut twice per year weather permitting. 3 rounds or 50 square bales per acre.
TIMBER	Pine	10 Acre	
	Mixed	10 Acres	Timber Management plan suggested for all timber types
	Hardwood	10 Acre	
TIMBER-SPECIAL	AMZ		10 year timber with a 50 sq. ft. Basal area. Management plan
	CWHZ		Must have endangered plant or animal. Management plan.
	SMZ		Intermittent or perennial stream, river, lake or wetland. May be 50'-200' depending on slope management plan.
	Regeneration		Replant within 2 years. Management plan detailing reforestation efforts. Appraised at 50% of value for 10 yrs.
	Transition		Conversion from ag to timber. Same ag category for 15 yrs. Must be classified ag use for 5 years prior to conversion.
DIVERSIFIED	Orchards	2 Acre	50 trees per acre. Must be marketing produce (wholesale or retail)
	Christmas Trees	5 Acre	400 trees per acre less than 10' tall shaped twice per year.
WILDLIFE MANAGEMENT		50 Acre	Must have qualified for Ag the year prior to conversion. Wildlife Management plan required.
BEE KEEPING	State Guidelines	No less than 5 acres and no more than 20 acres	Land to raise or keep bees for pollination, or for the production of human food, or other tangible products, having commercial value. Degree of intensity is 6 hives on 5 acres with 1 hive for every 2.5 acres; up to 20 acres. This would give the range of 6 to 12 hives for the minimum requirements.

*Timber-Special

AMZ- "Aesthetic Management Zone"- means timber land on which timber harvesting is restricted

CWHC-"Critical Wildlife Habitat Zone"-means timber land on which the timber harvesting is restricted so as to provide at least three (3) benefits for the protection of an animal or plant that is listed as endangered or threatened under the endangered species act of 1973.

SMZ-"Streamside Management Zone"-means timber land on which timber harvesting is restricted in accordance with a management plan to protect water quality; or to preserve a waterway, including a lake, river, stream, or creek.