# Table of Contents

I. **Introduction** ........................................................................................................................................... 5

II. **Qualification** –
    
    a. **Standards for Qualification** ........................................................................................................... 6
    
    b. **Qualifying Activities** .................................................................................................................... 6
    
    c. **Non-Qualifying Activities** ........................................................................................................... 6
    
    d. **Current and Principal Use Test** .................................................................................................... 7
    
    e. **Degree of Intensity Test** ............................................................................................................... 8
    
    f. **Time Period Test** ......................................................................................................................... 11
    
    g. **Ineligibility** .................................................................................................................................... 12

III. **Land Classifications** ............................................................................................................................ 13

IV. **Application Process** ............................................................................................................................ 13

V. **Verification of Use** .................................................................................................................................... 16

VI. **Valuation** ............................................................................................................................................. 16

VII. **Rollback Tax** ...................................................................................................................................... 18

VIII. **Ecological Laboratories** ................................................................................................................... 18

IX. **Wildlife Management** ......................................................................................................................... 19

X. **Cessation During Drought** .................................................................................................................... 20
INTRODUCTION

It is the opinion of the Milam Appraisal District (Milam AD) that the attached Agricultural Land Qualification Guidelines are valid for mass appraisal purposes and can be applied uniformly throughout the jurisdiction of Milam AD. These guidelines are considered as a supplement to the “Manual for the Appraisal of Agricultural Land”, published by the Texas Comptroller’s Property Tax Assistance Division (PTAD). The guidelines issued herein are based on what is considered typical for Milam County.

Due to the many different types of agricultural operations only the most common for the area will be covered in this guideline. Unique agricultural operations will be considered on a case by case basis.

This guideline will explain 1-d-1 agriculture appraisal, qualification and implementation. All contiguous parcels, under the same ownership, will be considered as one piece of property.
STANDARDS FOR QUALIFICATION

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

<table>
<thead>
<tr>
<th>Four 1-d-1 Eligibility Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Applied to land and all appurtenances (not improvements)</td>
</tr>
<tr>
<td>2. Devoted currently principally to agricultural use</td>
</tr>
<tr>
<td>3. Passed degree of intensity test</td>
</tr>
<tr>
<td>4. Passed time period test</td>
</tr>
</tbody>
</table>

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 value.
- 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 qualifies 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. It begins at the first level of trade beyond production and when activities occur that enhance the value of primary agricultural products.
NON-QUALIFYING ACTIVITIES (cont’d)

• Personal consumption of crops or livestock produced by owner.
• Land used to train, show, or race horses, 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.
• Raising cattle, goats, or sheep for FFA and 4H projects.
• Token agricultural use which occurs in an effort to obtain tax relief.
• Raising exotic game for hunting purposes.
• Pleasure and/or personal use gardening.

CURRENT AND PRINCIPAL USE TEST

To qualify for 1-d-1 agricultural valuation, the land must have agriculture as its current and principal use. Under 1-d-1, it is the land which must qualify, not the owner.

The land must be in agricultural use on January 1 of the tax year. If no agricultural use is evident on January 1, the Chief Appraiser should grant special valuation only if the owner shows intent of agricultural use and that agriculture will be the primary use for at least seven (7) months of the year.

The land may have more than one use, but its most important use must be agricultural. If there is more than one use, the Chief Appraiser must determine which use is primary. If another use replaces agriculture as the primary use, the land will not qualify for agricultural valuation.

At least 51% of the property must be in agricultural use to qualify the entire property for agricultural value. If less than 51% is in production, only the actual acres in use may receive agricultural value.

Note: Properties that are less than six (6) acres and include a residence are considered principal use residential and will not qualify for agricultural value.
DEGREE OF INTENSITY TEST

In addition to being currently and principally devoted to agricultural use, the land must be used to the degree of intensity generally accepted in the area.

The degree of intensity test measures whether land is being farmed or ranched to the extent typical for agricultural operations. To receive a productivity appraisal, the land must be used for an agricultural purpose to the degree of intensity typical in the area. This test is intended to exclude land on which token agricultural use occurs in an effort to obtain tax relief.

Degrees of intensity in Milam County are based on soil type and use. Certain tracts within a defined area may demonstrate unique geographic or topographic characters that may increase or decrease the minimum level of intensity for that parcel. In Milam County the USDA soils test was used to define these areas. There are fifteen (15) soil types in Milam County. They have been divided into three (3) main categories:

**Class 1** – Good soils with few limitations that restrict their use

**Class 2** – Average soils with moderate limitations that reduce the choice of plants or require special conservation practices or both. May also require careful management.

**Class 3** – Fair soils that have severe limitations that make them generally unsuitable for cultivation and that restrict their use mainly to pasture, rangeland, or wildlife habitat, or recreational use.

Each class also has a sub-class that may be used to value land that has site specific limitations within a particular soil type. These are:

**Class 4** – Soil type class 1 with flooding, high erosion or hot spots

**Class 5** – Soil type class 2 with flooding, high erosion or hot spots

**Class 6** – Soil type class 3 with flooding, high erosion or hot spots
Livestock Intensity

Levels of intensity for livestock are listed in animal units. These units are based on consumption levels of different classes of livestock. The following is a list of the number of each class of livestock that typically constitutes one animal unit.

<table>
<thead>
<tr>
<th>Animal Type</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cow with calf/bull</td>
<td>1 head</td>
</tr>
<tr>
<td>Young cattle 1 to 2 yrs old</td>
<td>2 head</td>
</tr>
<tr>
<td>Calf under 1 yr old</td>
<td>4 head</td>
</tr>
<tr>
<td>Mature horse</td>
<td>1 head</td>
</tr>
<tr>
<td>Colt</td>
<td>2 head</td>
</tr>
<tr>
<td>Sheep</td>
<td>7 head</td>
</tr>
<tr>
<td>Goats</td>
<td>7 head</td>
</tr>
<tr>
<td>Exotics</td>
<td>1 head</td>
</tr>
</tbody>
</table>

This chart will serve as a guideline to the required number of animal units expected for each land class.

<table>
<thead>
<tr>
<th>Type of Pasture</th>
<th>Typical Acres per Animal Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Native Pasture</td>
<td>7-10</td>
</tr>
<tr>
<td>Improved Pasture</td>
<td>3-5</td>
</tr>
</tbody>
</table>

Hay Intensity

Minimum of two cuttings per year. Must control weeds, vines, and brush. Except for native grass pastures or those also used to run cattle, must fertilize at least once each spring and cut and bale at least twice each year.
**DEGREE OF INTENSITY TEST (cont’d)**

**Cropland Intensity**

Common cropland operations include the production of small grain crops and various row crops. Typical crop production activities include tilling of the soil, supplemental fertilization, weed control, and insect control. Cropland should typically produce at least one harvest per typical year.

**Orchard Intensity**

Common orchard operations include fruit and nut trees. Typical orchard production activities include weed control, water availability, insect control, fertilizer, pruning, management, and harvest. Orchards should typically produce at least one harvest per year. An orchard must be a wholesale operation. Native pecan trees require at least seventeen (17) trees per acre, improved pecan trees require at least thirty-five (35) trees per acre, fruit trees require at least one hundred (100) trees per acre. Vineyards require 100 plants per acre.

**Beekeeping Intensity**

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.

<table>
<thead>
<tr>
<th>Acres</th>
<th>Active Hives</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>7.5</td>
<td>7</td>
</tr>
<tr>
<td>10</td>
<td>8</td>
</tr>
<tr>
<td>12.5</td>
<td>9</td>
</tr>
<tr>
<td>15</td>
<td>10</td>
</tr>
<tr>
<td>17.5</td>
<td>11</td>
</tr>
<tr>
<td>20</td>
<td>12</td>
</tr>
</tbody>
</table>

Production value used for bees will be that of native pasture or improved pasture, determined by the land that the hives occupy.
EXOTICS INTENSITY TEST (cont’d)

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 special appraisal for land used for raising or keeping exotic animals. To qualify for special appraisal, exotic animals must be raised for the production of food or other commercially valuable products.

Note: White tail deer are indigenous wildlife and are not considered exotic or livestock as defined by Agricultural Code 142.001(4).

Many ranches offer recreational hunting as a way of earning income and managing a herd of breeding stock. Because hunting is a recreational use, any exotic game ranch devoted solely to hunting animals could never qualify for agricultural appraisal.

A ranch that produces exotic animal products and conducts recreational hunts may or may not qualify for special appraisal. Qualification in such a case depends on which use is primary. The Chief Appraiser will consider all relevant information to determine the primary use. Relevant questions 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?

TIME PERIOD TEST

The land will not qualify for agricultural valuation unless it has had agriculture as its principle use for at least five (5) of the past seven (7) years.
TIME PERIOD TEST (cont’d)

This five-year use history must first be established before agricultural appraisal can be granted. The agricultural use history must be provided on the application to the best of the current owner’s knowledge. The applicant may need to contact the previous owner, neighbor, operator, etc. The previous owner’s agricultural application is a confidential document as per Section 23.45 of the Texas Property Tax Code. The time period test may be passed automatically if the Appraisal District has confirmed and noted agricultural use in prior years, or if the prior owner already qualified for agricultural value.

If a tract of land does not meet the appropriate time test it will be considered to not have a history of agricultural use on the property. If this occurs the owner must build an agricultural history on the property. In order to build a history, an owner must be engaged in an appropriate agricultural activity for a five (5) year period. Owners are encouraged to file an agricultural application each year of the five (5) year period. When the owner files in the sixth (6) year, and if the requirements have been met during the preceding five (5) years, the property will be eligible to receive the agricultural valuation.

INELIGIBILITY

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

Land located within the boundaries of a city or a town

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

a. The city must not provide the land with general services comparable to those provided in other parts of the city; or
b. The land must have been devoted principally to agricultural use continuously for the preceding five (5) 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.
LAND CLASSIFICATIONS

There are three classifications of land:

- **Cropland** – Cropland refers to land that is primarily used for producing crops for human food, animal feed, planting seed or the production of fibers. Typical cropland activities include tiling of the soil, planting, supplemental fertilization, weed control, and harvesting. Hay and other crops planted for grazing are not considered cropland. Orchards are considered to be cropland.

- **Improved Pasture** – Pastures with improved vegetation or a mix of 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. Hay and crops planted for grazing are considered improved pasture.

- **Native Pasture** – Pastures that have native vegetation with minimal improvements. May be partially cleared of brush and trees. Native grasses are used for grazing with no fertilization or seeding.

APPLICATION PROCESS

A property owner must file a valid application form with the Chief Appraiser where the land is located. Please note, Section 37.10, Texas Penal Code, if you make a false statement on this application, you could receive a jail term of up to 1 year and a fine of up to $2,000, or a prison term of 2 to 10 years and a fine of up to $5,000.

A new owner must file this application in order to maintain the agricultural valuation. The agricultural valuation is granted to specific legal ownership and automatically terminates if there is any change in ownership. The Appraisal 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.
APPLICATION PROCESS (cont'd)

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 60 days without penalty. An extension must be requested before May 1 deadline. The Property Tax Code does not define “good cause”. However, it is commonly something the applicant can’t control. Being sick or injured and not able to conduct business for a 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. Milam Appraisal District will not accept an application after the Appraisal Review Board has approved the roll. 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.

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.

One Time Application

Once a 1-d-1 application has been filed and approved, the land will continue to receive the agricultural value unless one of three things occurs:

- Ownership changes,
- Use of the land changes, and/or
- The Chief Appraiser requests a new application

Notification of Changes

The property owner must notify the Appraisal District in writing before May 1 after the land’s eligibility or use-type changes. Failure to notify the District will result in a penalty equal to 10%
APPLICATION PROCESS (cont’d)

of the difference between the taxes imposed on the property in each year it is erroneously allowed and the taxes that would otherwise have been imposed.

Action on Application

The Chief Appraiser must act on each application by processing the application and granting the special appraisal or by notifying the property owner if he denies the application or needs additional information.

If additional information is requested, the property owner has 30 days to supply the request. If the property owner does not respond to the request for information upon the 31st day the special appraisal is considered to be denied.

A property owner may appeal a denial to the Appraisal Review Board at a formal hearing by filing a written protest within 30 days of the denial notice.

APPLICATION PROCESS SUMMARY

The property owner must file a completed application to qualify the land for agricultural appraisal.

- Where the applicant owns several parcels of property within one appraisal district, he or she may file a single application form covering all the parcels.
- The deadline for filing an application form is April 30.
- The Chief Appraiser may extend the application deadline up to 60 days. The applicant must request an extension in writing and prior to the deadline and show good cause for extending the deadline.
- Good cause is generally a reason not within the applicant’s control that prevents timely filing.
- Late applications may be filed any time before the appraisal review board approves records for that year, subject to a penalty equal to 10% of the tax savings resulting from the agricultural appraisal.
- Failure to file an application before the records are approved for the year makes the land ineligible for agricultural appraisal in that tax year.
- After the land is approved for agricultural appraisal, no new or additional applications are required unless the ownership changes, the land’s eligibility ends or the Chief Appraiser requests one.
- Failure to notify the appraisal district of a change in the category or class of agricultural use or of the end of eligibility subjects the property to a penalty under Tax Code Section 23.54(h).
APPLICATION PROCESS SUMMARY (cont'd)

- If the land is taken entirely out of agricultural use, the land is ineligible for agricultural appraisal.
- If the property erroneously receives agricultural appraisal, it is subject to back assessment and a penalty.
- When the Chief Appraiser receives an application, he or she must review it and take one of the following three actions: approve it, ask for additional information or deny the application.
- The Chief Appraiser must approve or deny all applications filed before the appraisal review board approves the appraisal records.
- The Chief Appraiser must notify the applicant in writing of denial of an application and explain the reasons for the denial. Owners may protest a denial to the Appraisal Review Board.

VERIFICATION OF USE

Applications will be evaluated using the four tests described earlier: the primary use test, the current use test, the degree of intensity test, and the time period tests. Evaluation of the application will involve inspections of the land, examination of aerial photographs, and/or an interview with the property owner. If the land meets the criteria of all four tests, the Chief Appraiser will approve the application.

In addition to new applications, Milam Appraisal District staff performs routine site inspections of all properties that are receiving the agricultural valuation. Any property, or portion of property, that is found to be not in compliance with the requirements for the valuation will be dealt with in the appropriate manner. This action could range from a request for a new application, removal of the agricultural value, or initiating a rollback depending on the circumstances.

VALUATION

The agricultural use value of land arises only from its agricultural production. Productivity appraisal uses a modified income approach and converts an estimate of income into an estimate of value. The appraiser first estimates the annual income for each land class, then divides the income by a capitalization rate. The result is an estimate of the agricultural value. In productivity appraisal, the law sets the capitalization rate and the procedure for projecting income. The capitalization rate is published and provided to the appraisal districts as part of the agricultural information available on PTAD’s website.
VALUATION (cont’d)

The law requires the appraiser to base the annual income estimate on the five-year period preceding the year before the year of the appraisal. Any income received from hunting or recreational leases may also be included. The income and expenses are based on a typical land owner’s share only and excludes income and expenses incurred by the leasee.

The appraiser determines the net income the land would have generated under an average owner of ordinary prudence during each year of the five-year period. The appraiser then averages the annual net income for each of these years. The resulting average, referred to as “Net to Land”, is the amount capitalized in the appraisal.

In compliance with law, Milam AD has developed a system of appraisal that allows the office to value a large number of tracts. The system is based on these five steps:

1) Develop a land classification system. Milam land classes are:
   a. Native Pasture
   b. Improved Pasture
   c. Dry Cropland

2) Estimate the net to land per acre for each class or sub-class. This annual income is based on the five-year period preceding the year before the appraisal.

3) Divide the class’ net to land by the year’s capitalization rate to find the value per acre in each class. These values form a productivity appraisal schedule.

4) Classify all qualified agricultural land according to the land classification system.

5) Use the schedule to calculate the productivity value of individual parcels of land. The productivity value schedule will show a value per acre for each land class. For any given parcel of land, the number of acres times the per-acre value determines the agricultural use value.

Annual handouts are available that show actual income estimates, expenses used, and the price per acre for each land class.

The Chief Appraiser is solely responsible for establishing land classes and determining the average annual net to land for each class of qualified open-space land eligible for special appraisal. This is done by obtaining information from reliable sources about each of the variables to be used in net to land productivity calculations. Both shared lease and cash lease data pertaining to yields, income, and expenses are gathered from reliable federal, state, and local sources such as, Farm Service Agency (FSA), National Agricultural Statistics Service (NASS), Natural Resources Conservation Service (NRCS), Texas A&M AgriLife Extension Service (AgriLife Extension), the Milam County Agricultural Advisory Board, local agricultural suppliers, and producer’s surveys sent to the local agricultural community.
ROLLBACK TAX

Ending agricultural operations or diverting the property to a non-agricultural use such as commercial use or platting into a subdivision can trigger a rollback.

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. 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 and interest that is due. Questions on rollback tax due dates should be directed to the Milam County Tax Office.

The rollback tax is calculated on the five years previous to the current year. If the use changes in 2016, the rollback tax will be on tax years 2015, 2014, 2013, 2012, and 2011. 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. For example, if a change of use occurs in 2016:

<table>
<thead>
<tr>
<th>Year</th>
<th>Tax Paid</th>
<th>Tax on Market Value</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>$50</td>
<td>$1,000</td>
<td>$950</td>
</tr>
<tr>
<td>2014</td>
<td>$50</td>
<td>$1,000</td>
<td>$950</td>
</tr>
<tr>
<td>2013</td>
<td>$50</td>
<td>$975</td>
<td>$925</td>
</tr>
<tr>
<td>2012</td>
<td>$48</td>
<td>$950</td>
<td>$902</td>
</tr>
<tr>
<td>2011</td>
<td>$47</td>
<td>$900</td>
<td>$853</td>
</tr>
</tbody>
</table>

**Total Base Rollback Tax:** $4,580

*In addition to the base rollback tax, the assessor must add seven percent (7%) compounding interest on these amounts from the date they would have become due.*

ECOLOGICAL LABORATORIES

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 other 1-d-1 land. The land must be principally used as an ecological laboratory. In determining use, the same tests of primary use must be passed.
WILDLIFE MANAGEMENT

Land used to manage wildlife may qualify for agricultural appraisal. There are a separate set of guidelines the landowner must meet in order to qualify. Section 23.51(7) Tax Code defines wildlife management as:

Actively using land that at the time wildlife management 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 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 shelters; and
G. making census counts to determine population.

The land must have been qualified for and appraised as agricultural land in the tax year before the owner changes to wildlife management use. An owner who changes the use of his land from agricultural activities to wildlife management activities must submit a wildlife management plan to the Chief Appraiser. The plan must be completed on a Texas Parks and Wildlife (TPWD) form which is available at the Milam AD offices or online at the Texas Parks and Wildlife website. The plan must specify the wildlife species to be managed and must give details of how the land owner will actively pursue at least three of the seven management activities. The land owner may choose to contact TPWD for help in formulating a plan.

Land that qualified for 1-d-1 last year will qualify for wildlife management regardless of size unless it is a tract that was part of a larger tract the previous year. In Milam AD, land that was part of a larger 1-d-1 tract the previous year does not qualify if it is less than 16.7 acres in size.

Once the Chief Appraiser receives the plan, signed by the owner or his agent, he must:

1) Inspect the property for compliance with the wildlife management plan.
2) Verify that wildlife management is the primary use of the land.
3) Assure that the degree of intensity is met. Are at least three of the seven management activities being pursued? Are there practices which will encourage long-term maintenance of the target species population?
4) Verify the historical use requirement. Was the land under 1-d-1 appraisal last year?
5) If it was part of a larger tract last year, does it meet the minimum size requirement?

The Chief Appraiser or his designee will approve the plan when he has determined that the above requirements are met. The land classifications for wildlife follow the same classifications as the regular agricultural valuations. For example, native pasture that qualifies for wildlife
WILDLIFE MANAGEMENT (cont’d)

valuation would be classified as wildlife native pasture. It would also have the same productivity value per acre as native pasture.

The Chief Appraiser will require annual reports showing how the wildlife management plan has been implemented for the prior year. It must be submitted on the form prescribed by TPWD (PWD-888 available on their website or at the Milam AD offices) and signed by the property owner or his authorized agent. The annual report should include narrative, maps, photos, and/or other evidence to document wildlife activities.

Failure of a property owner to comply with the annual report submission will result in the removal of the special valuation for wildlife management. If, as a result of the annual report, the Chief Appraiser determines that the wildlife management activity fails to meet the requirements for wildlife management valuation, a removal letter will be sent. The property owner will have the opportunity to protest to the Appraisal Review Board.

CESSATION DURING DROUGHT

Agricultural value is not removed if the land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area if:

- a drought declared by the governor creates an agricultural necessity to extend the normal time the land remains out of agricultural production; and

- the owner of the land intends that the use of the land in that manner and to that degree of intensity be resumed when the declared drought ends.