

COMANCHE CENTRAL APPRAISAL DISTRICT

AGRICULTURAL LAND QUALIFICATION GUIDELINES

Amended October 2, 2017

By Ag Advisory Board

This document was created with the assistance of the Comanche Central Appraisal District Agricultural Advisory Board, a committee comprised of independent producers within the County.

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INTRODUCTION

It is the opinion of the Comanche Central Appraisal District (CCAD) that the attached *Agricultural Land Qualification Guidelines* are valid for mass appraisal purposes and can be applied uniformly throughout CCAD. *The Manual for the Appraisal of Agricultural Land*, Property Tax Division, Comptroller of Public Accounts, April 1990, supports these guidelines.

The Texas Constitution permits qualified open-space land to be taxed generally at 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, Sections 1-d-1. The Texas Property 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 by the Chief Appraiser. All contiguous parcels can be considered on a stand-alone basis with consideration being given to common ownership.

The general policy of CCAD is in accordance with the *Manual for the Appraisal of Agricultural Land*, qualification guidelines for agricultural use. In order to qualify for Ag Use or Open Space valuation, the following requirements must be met.

APPLICATION REQUIREMENTS

The Texas Property Tax Code requires a valid application be filed before land is considered for agricultural valuation.

The application must meet the following requirements:

The land must have been devoted to a qualifying agricultural use for at least five (5) of the preceding seven (7) years. **When history is in doubt, the following are examples of documents that may be provided for verification:** IRS schedule F forms, sales receipts, expense receipts, 2 sworn affidavits from neighbors having knowledge of the subject property or copy of leases. Land under agricultural production must be specifically identified and products produced clearly stated. The land shall be described legally and physically. Physical description identifies the land in categories or classifications such as dry cropland or native pasture, as well as the number of acres in production. The productive capacity of the land must be described to allow for measurement of agricultural production intensity.

If the land is located within the boundaries of a city or town, the following requirement must be met in addition to the normal requirements:

land must have been devoted principally to agricultural use continuously for the preceding (5) years.

Application must be made on an acceptable form after January 1 and before May 1 of the tax year. If May 1 falls on a weekend or holiday, the next working day is the deadline. The U.S.P.S. postmark is considered to be the delivery date. The Chief Appraiser may extend the deadline, for good cause, for not more than sixty (60) days, if the request is received *in writing* before the deadline (TPTC § 23.54 (d)).

A new application must be filed when there is a change of ownership. If a person fails to file a valid application on time, the land is **ineligible** for agricultural appraisal for that year. Once an application for 1-d-1 is filed and approved, a landowner is not required to file again as long as the land qualifies, unless the chief appraiser requests another application to confirm current qualification.

Applications received **after** the deadline will be accepted until the appraisal roll is certified. If approved, late applications will be subject to a **penalty of ten (10) percent** of the difference between the amount of tax imposed on the property at agricultural value (1-d-1) and the amount that would be imposed if the property were taxed at market value (TPTC § 23.541 (a & b)).

APPLICATION VERIFICATION

All **new** applications for this special valuation will be verified by staff onsite before this special valuation is granted. Routine verification of **all** land in the special valuation program is done during the routine drive-out. Non-compliance will be documented and action taken to remove non-qualifying land from the program. A rollback will be triggered if the requirement for rollback is met.

After the review of a valid application, 1 of 2 actions will be taken.

1. Deny application-Owner will be notified by certified mail and given 30 days to provide additional information or appeal the decision.
2. Approve application-Once approved the property remains valued using productivity value until a change of use occurs, ownership changes or it is time to update an old application.

PRINCIPLE USE

For special valuation, qualified open-space land must be currently devoted principally to agricultural use to qualify. 3 criteria must be met when determining qualification.

1. Use: Land must be currently devoted principally to agricultural use.
2. Degree of intensity: The agricultural use must be to the degree of intensity generally accepted in the area.
3. History of use: The land must have been devoted principally to ag use for at least five (5) of the preceding seven (7) years, **unless the land is located within the boundaries of a city or town** must have been devoted principally to agricultural use continuously for the preceding (5) years.

The principle use of the land must be agricultural and will be verified by an on-site inspection for all new applications. TPTC § 23.51(2), defines the term

"agricultural use" as including but not limited to the following activities:

- Cultivating the soil. See definition on page 14.
- Producing crops for human food, animal feed, planting seed or for the production of fibers.
- Floriculture: the cultivation and management of ornamental and flowering plants.
- Viticulture: the cultivation of grapes.
- Horticulture: the cultivation of fruits, vegetables, flowers, herbs or other plants.
- Raising livestock. "Livestock" means a domesticated animal that derives its primary nourishment from vegetation, supplemented as necessary with commercial feed. Livestock includes meat or dairy cattle, horses, goats, swine, poultry, and sheep. Wild animals are not livestock.
- Raising exotic game for production of food or other tangible products with commercial use. Exotic game means a cloven-hoofed ruminant mammal that is not native to Texas and is not "livestock." Raising such game may qualify, but must meet the primary use test.
- 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 it is left idle for longer than the crop rotation period typical for the crop in the area.

Small tracts of land that have been developed and/or marketed for residential use and are of inadequate size to support an economically feasible agricultural activity would not normally qualify for Special Valuation. Land will not qualify simply because it is rural or has some connection with agriculture. Neither will it qualify because it is open land that has no other possible use. The law does not guarantee a tax break for everyone who owns acreage. Casual uses such as home vegetable gardens, or raising a steer, pig, goat, or sheep for FFA and 4H projects do not constitute agricultural use for property tax purposes.

Land must be utilized to the “degree of intensity” generally accepted in Comanche County. Local farming and ranching practices of a typically prudent manager measure degree of intensity. Typically, prudent may be measured by comparing the actual production of the subject property to the typical yields in Comanche County. **Once a property is in the special valuation program it must meet the intensity of use test every year.** The degree of intensity test measures what the property owner/operator is contributing to the agricultural operation (time, labor, equipment, management, and capital), and compares it with typical levels of input for the same type of operation in the area. In addition, a property owner/operator must be able to verify purchases and sales of livestock and/or farm products by bill of sale, sales receipts or other documentation. High intensity operations such as poultry or swine production may qualify on a small tract of land where otherwise it would not qualify (example: a 40-foot X 300-foot broiler house).

Intensity of agricultural production is the central issue or standard of agricultural use qualification. A typical prudent livestock operation to the degree of intensity generally accepted in this area, such as grazing cattle or livestock, is four (4) animal units year-round. Year round means twelve (12) months. In order to give property owners, the benefit of doubt, CCAD will use three (3) animal units per year. An animal unit equals 1,000 pounds for any domestic animal or a combination of animals.

Examples of 3 minimum animal unit count would be:

- eighteen (18) sheep
- twenty-one (21) goats
- three (3) cows
- six (6) 500 pound calves
- three (3) brood mares
- twelve (12) 250 lb. swine
- or a combination of the above.
- Exotic animals will require additional information to qualify.

The chief appraiser is required by law to develop "degree of intensity" standards for each type of agricultural production in a given county. These standards reflect the practices that are typical for producing various kinds of crops or livestock. Degree of intensity standards will vary from one type of agricultural operation to another. In most cases, property owners must prove that they are following all the common production steps for their type of operation and contributing typical amounts of labor, management and investment. The chief appraiser's decision on what constitutes an "area", (i.e. soil type), will define "typical" agricultural intensity. The size of the area can vary depending on the commodity. For a common crop, the chief appraiser may be able to look to farming practices within the county. Less common crops may require the chief appraiser to consider a multi-county region to decide the typical agricultural inputs.

Small acreage that is not used as part of a larger operation and has a home built upon the tract is primarily residential in nature, with agricultural use secondary. Home sites

will be considered a separate land segment on the appraisal roll. CCAD standardizes a minimum of one acre for a home site on agricultural parcels.

Open-space land must have agricultural use as its primary use in order to qualify. In some instances, the principle use could be two different activities; part agriculture and part non-agriculture. When part of a parcel is used for nonagricultural purposes the parcel will be split into separate land segments. Small tracts that are used in conjunction with a larger agricultural operation may be viewed in terms of the overall operation. The land may be owned or leased by the operator. Example: the broiler house within the boundary of a cattle grazing operation.

GUIDELINES FOR DETERMINATION OF DEGREE OF INTENSITY STANDARDS

These standards reflect the practices that are typical for producing various kinds of crops or livestock commonly raised in Comanche County. ALL operations should be raising animals, for wool, meat or sold as livestock and not strictly for show animals. This Degree of Intensity Standards is subject to change from year to year.

<u>CATTLE</u> Native/Imp Pasture	<ol style="list-style-type: none"> 1. Minimum of three (3) head of reproducing cows and a minimum of nine (9) acres for improved pasture and thirty (30) acres native pasture. 2. Must be fenced with a water source.
<u>HORSES</u> Native/Imp Pasture	<ol style="list-style-type: none"> 1. Minimum of three (3) breeding mares and a minimum of nine (9) acres for improved pasture and thirty (30) acres native pasture. 2. Must be fenced with a water source. 3. Provide proof of sale of offspring. 4. Operations set up strictly for boarding, training, and showing of horses do not support an agricultural purpose.
<u>GOATS</u> Native/Imp Pasture	<ol style="list-style-type: none"> 1. Land can be partially wooded but must have enough grasses and other food sources to support twenty-one (21) nanny goats on a minimum of nine (9) acres for improved pasture and thirty (30) acres native pasture. 2. Must be fenced with a water source. 3. Proof of sale of offspring.
<u>SHEEP</u> Native/Imp Pasture	<ol style="list-style-type: none"> 1. Land can be partially wooded but must have enough grasses and other food sources to support eighteen (18) sheep on a minimum of nine (9) acres for improved pasture and thirty (30) acres native pasture. 2. Must be fenced with a water source. 3. Proof of sale of offspring.
<u>Hay Field</u>	<ol style="list-style-type: none"> 1. A minimum of approximately ten (10) acres is required. 2. Typically, proof of two (2) cuttings in years of normal rainfall and typically 80 square or 4 round bales per acre. 3. Land should be fertilized at first of year and top dressed later as needed.
<u>Orchard/Vineyards</u>	<ol style="list-style-type: none"> 1. A minimum of approximately five (5) – ten (10) acres is required and 14-50 trees per acre. 2. Approval on a case by case basis.
<u>Truck Farms</u>	<ol style="list-style-type: none"> 1. A minimum of approximately five (5) acres is required. 2. Small operations may qualify if managed intensively. 3. Proof of produce sold wholesale to the public.
<u>Exotic animals</u>	<ol style="list-style-type: none"> 1. Must be raising or keeping species not indigenous to state for production of food or other tangible products with commercial value and meet primary use test. 2. Proof of sale.
<u>Dry or Irrigated Crop</u>	<ol style="list-style-type: none"> 1. Minimum approximately 50 acres 2. 3-year crop rotation
<u>Bee keeping</u>	<ol style="list-style-type: none"> 1. Land is not less than 5 acres or more than 20. 2. Bees for pollination or production of human food or other tangible products with commercial value.
<u>Poultry</u>	<ol style="list-style-type: none"> 1. Used for egg or meat production. 2. See poultry section for number of chickens.
<u>Wildlife</u>	➤ See Guidelines for Wildlife Management.

Dry Crop Land

Typical crop rotation: cotton, corn, milo or wheat. Standard practices: shred previous crop, till, plant, fertilize, apply herbicide, control insects, maintained in a workman-like manner, and harvest.

Common Crops for Comanche County

- Forage or Grain Sorghum
- Corn
- Peanuts
- Wheat
- Cotton
- Oats

Rare Crops for Comanche County

Classification	Specific Crop	Yield per Acre	Minimum Acres	Comments
Horticulture	Greenhouses	Varies	Varies	Must be wholesale operation.
Horticulture	Nursery	Varies	5 Acres	Must be wholesale operation.
Horticulture	Orchard	Varies	5 Acres	Must be wholesale operation.
Horticulture	Truck Farm	Varies	5 Acres	Must be wholesale operation.
Horticulture	Tree Nursery	110 trees/acre	5 Acres	Must be a wholesale operation. State reported avg. is 300 trees/ac.
Horticulture	Turf Grass	Varies	5 Acres	Must be wholesale operation.
Viticulture	Vineyards	Varies	5 Acres	Must be wholesale operation.

Forage or Grazing Lands for Livestock Production

Animal Units

CCAD requires a minimum of three (3) animal units run on pastureland for the majority of the year (180 days) to qualify for 1-d-1 agricultural appraisals. Normal livestock rotation is understood, but second locations need to be referenced on the application.

An animal unit is any domestic animal or combination of animals. Another way to describe an animal unit is 1,000 pounds of animal weight.

Examples of the 3 minimum animal unit counts would be:

- 18 sheep 3 animal units
- 21 goats 3 animal units
- 3 cows 3 animal units
- 6- 500 lb. calves 3 animal units
- 3 brood mares 3 animal units
- 12-250 lb. swine 3 animal units

Improved Grass

Pasture use standard practices;

- fertilize two to three (2-3) times per year,
- weed and brush control,
- fences maintained,
- stock water,
- systematic marketing of animals,
- and property management of land for long run forage.

Type of Pasture	Typical Acres Per Animal Unit (recommended)	Acreage Needed For Minimal Animal Unit
Improved	3-5	9-15

Native Pasture

Standard Practices:

- weed and brush control,
- fences maintained,
- stock water,
- systematic marketing of animals,
- and property management of land for long run forage.

Type of Pasture	Typical Acres Per Animal Unit (recommended)	Acreage Needed For Minimal Animal Unit
Native	10-15	30-45

Some isolated cases in Comanche County require in excess of 40 acres per animal unit. Water, or lack of, is a significant factor on the land's capability to carry livestock.

Hay

Standard Practices:

- tillage,
- fertilizing,
- cutting,
- baling,
- hauling,
- feeding or marketing.

In normal years, two to three (2-3) cuttings should be achieved. **The hay must be marketable.**

Type	Typical Annual Bales/ Acre	Typical Number of cuttings per year	Minimum to Qualify
Improved	80 square or 4 round	2-3	800 square or 40 round
Hay Grazer	80 square or 4 round	2-3	800 square or 40 round
Native or Johnson Grass	60 square or 3 round	2	600 square or 30 round

Johnson grass hay fields are typically disked or chiseled lightly early in the spring to enhance growth and assist in weed control and should be fertilized. Some experts do not consider Johnson grass a typical hay crop; however, in Comanche County this seems to be normal.

HORTICULTURE

Orchards

Standard Practices:

- 14-50 trees per acre,
- written production plan,
- weed control,
- water available for establishment,
- insect control,
- fertilizer,
- prune trees,
- manage,
- and harvest.
- The orchard must be a wholesale operation.

Irrigated Orchard: typically, five (5) acres of land is required to achieve a minimum standard of production to qualify for agricultural use given prudent management.

Dry land Orchard: typically, ten (10) acres of land is required to achieve a minimum standard of production to qualify for agricultural use given prudent management.

Native Orchard: typically, ten (10) acres of land is required to achieve a minimum standard of production to qualify for agricultural use given prudent management.

50' spacing with in row x 50' spacing between rows is typical for newer orchards and

70' spacing with in row x 70' spacing between rows is typical for older orchards with large trees.

Type of Tree	Trees Per Acre	Irrigated (5 Ac Min.)	Dry Land (10 Ac Min.)	Native (10 Ac Min.)
Native Pecan	14	70	140	140
Improved Pecan	22	110	220	220
Peach	50	250	500	500

VITICULTURE

Vineyards

Standard Practices:

Type of Crop	Vines Per Acre
Grapes: Table	600-700
Grapes: Wine	600-700

BEE KEEPING

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 5 or more than 20 acres, pursuant to PTC Section 23.51(2).

Terminology descriptions and information from Texas Agriculture Code Sec 131.001:

- “Apiary” means place where 6 or more colonies of bees or nuclei of bees are kept.
- “Bee” means any stage of the common honeybee.
- “Colony” means the hive and its equipment and appurtenances including bees, comb, honey, pollen & brood.

CCAD requires 6 mainframe hives on 5 acres with at least 1 permanent, active mainframe hive year-round. Hives must be maintained and kept alive.

CCAD requires the maximum 20-acre tracts have a minimum of 12 mainframe hives year-round.

CCAD will require copies of:

1. Registration of the apiary,

2. Certification of inspection,
3. Branding information,
4. And export, import or intra-state permits **IF** required by the Texas Apiary Inspection Service for the type of hive movement encountered.

The hives must be located on the property for at least 7 months of the year and/or certified with USDA FSA office. Bees travel up to 3 miles and will find what they need or they will move. A prudent beekeeper will do everything necessary to provide for his colonies to keep them alive and well including planting vegetation if necessary.

Agricultural productivity for the land used for beekeeping will be the same as native rangeland productivity value.

POULTRY

Alternative poultry production is growing due to consumer demand for specialty products from cage-free and free-range birds. There are basically three production systems for raising layers for **egg production**; cages, cage-free or “barn” and free-range. Cages are the typical indoor method of raising layers.

1. Caging large number of birds double and triple decked which usually allows 67 to 86 sq. inches per bird. This is the most intensive system to raise poultry as most operations are very mechanized.
2. Cage-free or “barn” system keeps the barn but chickens run on the ground covered with some type of litter. Normal management allows 1.5 square feet for the birds to explore.
3. Free-range are layers allowed to run on the ground and outside of barn. In this system, a coop on wheels that moves with layers as they are moved through a pasture.

Meat chickens are generally raised in two ways; indoors on litter and free-range. Indoors is typically stocked at 6.5-8.5 pounds of birds per square foot. Free-range are stocked at 10.8 square foot per chicken (4,033 chickens per acre). If the number of birds is converted to animal units AU then it would take 2,000 chickens to equal 1 AU. This would be the maximum number of chickens. Most small operations would be stretched to run that many chickens.

Qualifications:

Barn raised chickens-- 2.0 square feet per bird minimum. (Only the area that the chicken houses cover will qualify)

Example: Chicken houses cover 1 acre out of a tract that is 10 acres. Only the 1 acre would qualify.

Free-range chickens--the suggested stocking rate is 1,000 per acre, but practical would be 250 chickens per acre. This number would qualify the first acre. For every additional 250 chickens, another acre qualifies.

Example: 1,000 chickens could qualify 4 acres. $1,000 / 250 = 4$ acres.

Pasture Pens--Pasture pens are small floorless pens that are moved daily, usually by hand, to fresh pasture. These inexpensive shelters are set in a pasture, on a lawn, or in a garden. They are a favorite of small-scale producers due to their low cost and flexibility. Pens will vary in size. Standard pens may be 10 ft. by 12 ft. by 2 ft. made of wood. Stocking rate may be a maximum of about 1.5 birds per square foot for meat birds. No litter is used so birds can forage and this cuts down on coccidiosis and parasites. It is harder to raise layers in a pasture pen system.

A publication titled "Alternative Poultry Production Systems and Outdoor Access" is available from ATTRA the National Sustainable Agriculture Information Service.

Productivity Value

Ultimately chickens in a free-range system are grazing therefore I would suggest it be same value as native or improved pastures. Since most pastures that poultry would be grazing would be classified as improved pasture it would be valued the same.

PARTICIPATION IN GOVERNMENT PROGRAMS

- Set aside - Verified through FSA (Farm Service Agency) office by farm number.
- CRP - Verified through FSA office by farm number.
- Soil Conservation Plan - Review plan and ensure owner is participating. Just having a plan on file does not qualify the land for special valuation. The owner must be actively following the directions of the plan.

WILDLIFE MANAGEMENT APPRAISAL GENERAL

The complete guidelines for property owners interested in Wildlife Management for 1-d-1, Open Space Agricultural Appraisal are available in the Guidelines for Wildlife Management.

Wildlife management appraisal is an alternative agricultural appraisal for taxpayers with property used to propagate a sustaining, breeding, migrating, or wintering population of indigenous wild animals.

A Wildlife Management Plan and an Annual Report shall be completed on a form supplied by the Texas Parks and Wildlife Department for each tract of land for which appraisal based on wildlife management use is sought. The form and regional management plans may be obtained by contacting the Texas Parks and Wildlife Department, 4200 Smith School Road, Austin, TX 78744-3291.

ROLLBACK TAX

Rules for a "rollback tax" exist under either form of special land valuation. Under 1-d-1, a rollback is triggered by a physical change in use. Reduced intensity of use would not trigger a rollback, but ceasing all agricultural activity would. Taxes are recaptured for the five years preceding the year of change. The rollback tax is imposed on the difference between the taxes imposed on the land for each of the five years preceding the year in which the change of use occurs and the tax based on the market value in each of those years, plus interest at an annual rate of seven percent (7%) calculated from the dates on which the differences would have become due.

DEFINITIONS OF KEY WORDS/PHRASES

Prudent - capable of making important management decisions and shrewd in the management of practical affairs. Specifically, the law states that the land must be utilized, as would an ordinary and prudent manager in a similar type of agricultural endeavor

Principle Use - if the land is used for more than one purpose, the most important or primary use must be agricultural. For example, pleasure gardening is not the principal use of residential land

Cultivate - to prepare and use soil for growing crops.

Typical - exhibiting the essential characteristics of a group. The law states that agricultural land will be utilized as would a typically (ordinary) prudent manager. Statistically, a typically prudent manager is the median farmer or rancher.

Animal unit - normally equates to 1,000 pounds of animal. Typically, this is one (1) cow, two (2) 500 pound calves, six (6) sheep, seven (7) goats, or one (1) horse.

Agricultural use to the degree of intensity generally accepted in the area - farming or ranching to the extent that the typically prudent manager in the area of the taxing unit would farm or ranch on an identifiable and substantial tract of land when the tract is devoted principally to agricultural use. Identifying the key elements of the definition and explaining each as follows can gain a better understanding of this definition:

- **Principally** means the more important use in comparison with other uses to which the land is used.
- **Degree of intensity generally accepted in the area** shall mean that the farming and ranching practices (cropping patterns, planting rates, fertilization methods, harvesting and marketing techniques, etc.) are those of a typically prudent manager. This is not strictly tied to numbers, but is tied to production. For example, a few cows that are never bred and do not produce offspring would not be considered to meet the intensity test because of a lack of production and would not qualify the land. This test is intended to exclude land on which token agricultural use occurs in an effort to

obtain tax relief. The degree of intensity test measures what the property owner/operator is contributing to the agricultural operation (in time, labor, equipment, management, and capital), and compares it with typical levels of inputs for the same type of operation in the area. In addition, a property owner/operator must be able to verify purchases and sales of livestock and/or farm products by bill or sale, sales receipts or other documentation.

- **Typically, prudent farm or ranch managers** are ordinary farmers in terms of acres operated as well as management ability. Given that all other factors remain constant, the number of acres determines the capital structure. Typically, prudent farm or ranch managers located in Comanche County are assumed to have similar equipment of similar value and utility.
- **Substantial tract** is a tract of land large enough to be utilized agriculturally by itself in a typically prudent manner. Texas Farm & Ranch Survey identified 50 acres as the typical ranch size and 25 acres as the typical pasture size.
- **Area** is interpreted to be that land inside the jurisdictional boundaries of the Comanche Central Appraisal District.

Improved pasture (IP) - land planted or sprigged with grasses that are not native to Central Texas. These grasses are used to grow forage that is typically baled for later use by livestock. Also, called introduced grasslands or hay land. Can be used to graze livestock, but pasture is not its primary purpose.

Native pasture (NP) - land that has native grasses to Comanche County and is used primarily for grazing livestock. Can be used to grow forage that is baled for later use by livestock, but pasture is its primary purpose.

Dry Crop Land (DC) -land that is cultivated and seeds are planted.

Wildlife Management - the land must be actively used to generate a sustaining, breeding, migrating or wintering population of indigenous wild animals.

Roll Back - the term used to identify the recapture of taxes when land previously receiving special valuation ceases agricultural use or changes to a nonagricultural use.

Comanche Central Appraisal District

8 Huett Circle

Comanche, Texas 76442

Tel. (325) 356-5253 Fax :(325) 356-1363

Request for Removal of AG

I, _____, whose mailing address is _____ do hereby submit my written request to remove the agricultural-use valuation from my property for the tax year _____.

Property Id: _____

Legal Description: _____

Number of Acres: _____ out of _____ Total Acres

I understand that this request to have the open space appraisal designation removed is a binding settlement and waiver agreement, and that my property will not only be appraised but assessed at the market value for tax year _____, and that the designation will not be reinstated at a later date for that tax year.

Property Owner's Signature

Date

**Adopted by the Comanche Central Appraisal
District Board of Directors, October 19, 2017.**