Central Appraisal District of Bandera County

Agricultural Intensity Standards

Compiled with the assistance of the 2015 Agricultural Advisory Board for Bandera County

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Section I. Introduction

In 1966, voters approved the first agricultural appraisal law for ad valorem taxes in the State of Texas. This first law, known as 1-d, intended to protect the family farm from being taxed out of existence as Texas became more and more urbanized and market prices of agricultural land skyrocketed. Section 1-d is very restrictive, as it applies only to land owned by families or individuals. Under 1-d, agriculture must be the owner’s primary occupation and primary source of income.

As Texas became more urbanized, and the number of agriculture producers began to drop, a new section was added to the law by voters in 1978. The constitution was amended to allow a second, and more liberal, agriculture appraisal law, known as 1-d-1. Section 1-d-1 substantially expanded eligibility for productivity appraisal by individuals and corporations. Income and occupation do not apply under 1-d-1. In 1996, Wildlife Management was added as a subsection of 1-d-1, to include the management of native indigenous species as a qualification of productivity value.

It is the opinion of the Bandera Appraisal District (the “District”) that these guidelines are valid for mass appraisal purposes and can be applied equally and uniformly throughout the county. The “Manual for the Appraisal of Agricultural Land”, Property Tax Division, Comptroller of Public Accounts, April 1990, supports these guidelines, as well as Section 183 of the Internal Revenue Service (IRS) Regulation, the Texas Property Tax Code, and in the opinion of the Bandera County Agricultural Appraisal Advisory Board.

Due to the many different types of agricultural operations, only the most common in the area will be covered in this guideline. Unique or “fad” agricultural operations will be considered on a “case-by-case” basis. All contiguous parcels under the same ownership will be considered as one piece of property.

The land beneath farm buildings and other agricultural improvements qualifies for the special appraisal due to its use in connection with the agricultural process, however, residential structures and the land beneath them, do not qualify for a special appraisal. Land and structures used as a primary residence may qualify for a homestead exemption. The District generally reserves one acre for these types of improvements.
Section II. Definitions

Agricultural Appraisal – a special valuation of land, based on its use in agricultural operations, provided for by the Texas Constitution and the Property Tax Code.

Agricultural use to the degree of intensity generally accepted in the area – farming or ranching to the extent that a 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.

1. Degree of intensity generally accepted in the area shall mean that the farming and ranching practices (stocking rates, cropping patterns, planting rates, fertilization methods, harvesting and marketing techniques and routines) are those of a typically prudent manager.

2. Typically prudent farm or ranch managers are ordinary farmers or ranchers in terms of acres farmed as well as management ability. Given that all the other factors remain constant, the number of acres farmed or ranched determines that farmer or rancher’s capital structure. Typical farmers or ranchers in Bandera County are assumed to have equipment of similar value and utility.

3. Simply stated, a substantial tract is a tract of land large enough to be farmed or ranched by itself in a typically prudent manner. In Bandera County, the land proposed for an agricultural valuation will typically be over 20 acres in size, with few exceptions.

4. Area is interpreted to be that land inside the jurisdictional boundaries of the District or all the land within Bandera County.

Animal Unit – is a unit of measure indicating the ability of land to support range animals. See Appendix A, Animal Equivalency Chart.

Beekeeping – the raising or keeping of bees for the pollination of crops, or the production of food or products that have commercial value.

Crop – cultivated plant that is grown as food, especially a grain, fruit, or vegetable; an amount of produce harvested at one time.

Cultivate – to prepare and use land for growing and harvesting crops.

Drought – according to Sec. 23.522. of the Property Tax Code, the eligibility of land for appraisal under the subchapter does not end because the land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area if:

   (1) a drought declared by the governor creates an agricultural necessity to extend the normal time the land remains out of agricultural production; and
(2) 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 ceases.

_Dry Cropland_ – land that is cultivated and seeds are planted.

_Equipment_ – the necessary items for a particular purpose.

_Exotic Game_ – is a cloven-hoof ruminant animal that is not native to Texas and is not livestock.

_Good cause_ – delay in application or conformance to standard due to poor health, death in family or other unforeseen circumstance, to be finally determined by the Chief Appraiser.

_Husbandry_ – the care, cultivation, and breeding of crops and animals

_Idle_ - leaving land idle for the purpose of participating in a governmental program provided the land is not used for residential purposes or a purpose inconsistent with agricultural use.

_Implements of Husbandry_ – Machinery and equipment items that are used in the production of farm or ranch products; regardless of their primary design.

_Improved pasture_ – land planted or sprigged with grasses that are not native to Bandera County. These grasses are used to grow forage that is typically baled for later use by livestock. Also called introduced grasslands or haylands.

_Indigenous_ - Originating and living or occurring naturally in an area or environment

_Irrigated cropland_ – land that is cultivated and planted, then watered on a regular basis.

_Livestock_ – a domestic animal that derives its primary nourishment from vegetation, supplemented as necessary with feed. Livestock includes meat or dairy cattle, goats, sheep, swine, poultry and in some cases, horses.

Wild animals are not considered livestock. Miniature horses and miniature donkeys are not considered qualifying agricultural livestock.

_Miniature Donkey_ – Miniature donkeys are not considered qualifying agricultural livestock. They are considered pets. Their height is up to 36 inches at the withers.

_Miniature Horse_ – Miniature horses are not considered qualifying agricultural livestock. They are considered pets. Their height is usually less than 34 to 36 inches as measured at the last hairs of the main, found at the withers.
**Minimal use** – heavy brush and trees that restrict, but still allow the livestock grazing capacity of the land. Will not support any type of crop and can only be applied in conjunction with another land class.

**Mountains** - a natural elevation of the earth surface rising more or less abruptly from the surrounding level and attaining an altitude which, relative to the adjacent elevation, is impressive or notable. In Bandera County, the mountains, or hills, typically consists of rock outcroppings. Little to no native pasture land or grazing is available in these areas.

**Native Pasture** – land that has native grasses to Bandera County and is primarily for grazing livestock. Native pasture can be used to grow forage that is baled for later use by livestock.

**Open Space** – land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use.

**Pasture** – land covered with grass and other low plants suitable for grazing animals, especially cattle, sheep or goats.

**Orchard** – trees planted in an orchard method setting for the specific purpose of producing fruit or nut crops for commercial sale.

**Principally** – the more important use in comparison with other uses to which the land is put. If the land is used for more than one purpose, the most important use must be agricultural. For example, pleasure gardening is not the principal use of the land.

**Prudent** – one who is capable of making important management decisions, and shrewd in the management of practical affairs. Specifically, the law states that the agricultural land must be utilized as would an ordinary and prudent manager in the area of the taxing unit.

**Resting** - to lie fallow or unworked: to let land rest. The District will allow a property owner to let land rest for up to two (2) years out of seven (7) consecutive years, however, the property owner must notify the District prior to the action and the action must reflect best land management practices.

**Rollback** – the term used to identify the recapture of taxes when land previously receiving special valuation ceases agricultural or wildlife management use or changes to a nonagricultural use.

**Substantial** – too amply to satisfy; considerable in quantity. Specifically, the law states that the agricultural land must be an identifiable and substantial tract of land. This means that the tract must be of adequate size to be economically feasible to farm or ranch. Thus, when two small tracts are used together, they may become a substantial amount of land; when they are used separately, they may not qualify.
Typical – exhibiting the essential characteristics of a group. Specifically, 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.

Vineyard – a plantation of grapevines, typically producing grapes used in winemaking.

Wasteland – land that the typical operator would not use. It is normally restricted to less than 20% of the total tract of land. It consists of creeks, draws or other areas that are not financially feasible to utilize. This can also apply to small tracts that are split by roads. It is extremely poor quality due to erosion or soil type. It is land that is severely restricted in its ability to support domestic livestock. It must be an integral part of one or more of the listed land types.

Wildlife Management – land actively used to generate a sustaining, breeding, migrating or wintering population of indigenous wild animals.
Section III. Application

A. Application must be made on acceptable form after January 1 and before May 1 of the tax year for which the application for agricultural valuation is being sought. If May 1 falls on a weekend or a holiday, the next working day is the deadline. The 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 PTC sec. 23.54 (d).

B. A new application must be filed when there is a change of ownership, change in name, change of deed, or at the request of the Chief Appraiser or his designee.

C. Applications received after the deadline will be accepted until the certification of the appraisal roll. If approved, late applications will be subject to a penalty of 10% of the difference between the tax imposed on the property at agricultural value and the amount that would be imposed if the property were taxed at market value PTC 23.541 (a & b).

D. If a person fails to file a valid application before the due date, or late application for good cause is denied, the land is ineligible for agricultural valuation for that year and the application may not be considered until the following year.

E. 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.

F. Application Verification

The District performs routine on-site inspection and verification of all land in the special valuation program. 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 valuation, or removal of the special valuation AND the initiation of a rollback, if the requirement for rollback is met.
Section IV. Qualification of Land

To qualify land for agricultural appraisal, the property owner must show the Chief Appraiser that his land meets the standards. To do so, the property owner must apply and must give the Chief Appraiser all the information needed to determine whether the land qualifies. The burden of proof is the responsibility of the property owner. The property owner must also inform the Chief Appraiser of any changes in the status of his land.

A. Devotion to Use

The land must have been devoted to a qualifying agricultural use for five (5) of the preceding seven (7) years. When history is in doubt, the following are examples of desired documentation provided for verification:

- Copies of tax records (IRS Schedule F-1040) for each of the five (5) year history, of the person using the property
- Copies of current leases (notarized, dated, and signed by both parties, including a legal description of the properties under lease)
- Auction yard receipts or purchase receipts for animals, or canceled checks for seeds and/or fertilizer
- If claiming hay production, state the kind of grass, number of mowings per year, and total yearly production in number of bales.
- Rotation schedules for grazing and crops
- Expense receipts
- Sworn affidavits from individuals having personal knowledge of the previous use and history of the subject property
- If land subject to agricultural use value includes pasture for horses, a statement declaring what the horses are used for is required. Horse stables, trained or used for recreational purposes, or for “cutting” or “roping”, do not qualify for agricultural use.
- Operator may be asked to show evidence that he is not engaged in a hobby according to the guidelines set out in Reference Section 183 of the IRS regulations.

Land under agricultural production must be specifically identified and products clearly stated. The land shall be described physically and legally. 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 productivity capability of the land must be described to allow for measurement of agricultural production intensity.

If the land is located within the boundaries of a town or city, one of the following requirements must be met, in addition to the normal requirements: the city must not provide the land with general services in comparison to those in other parts of the city having similar features and population and/or must have been devoted principally to agricultural use continuously for the preceding five years.
B. Minimum Acreage

Properties less than twenty (20) acres will generally not qualify for the special use valuation. Consideration will be given to parcels less than twenty (20) acres that are in operation with an adjoining parcel, if all of the following requirements are met:

- The agricultural use and operator of both parcels are the same
- When adding the total acreage of the two parcels together, the total acreage devoted to agricultural use must be at least twenty (20) acres
- All other requirements of these guidelines are met
- Properties that qualify under this exception may be asked to reapply annually.

Consideration will be given to parcels less than twenty (20) acres that are being used for intensive type agricultural operations, such as plant nurseries, vegetable truck farms, beekeeping, orchards, vineyards, and poultry operations.

Other exceptions may arise and will be evaluated on a case by case basis by the Chief Appraiser.

C. Principal or Primary Use

For special valuation, qualified open-space land must be currently devoted principally to agricultural use. The use of the land will be verified by on-site inspection. The Texas Property Tax Code defines agricultural use as including, but not limited to, the following activities:

- cultivating the soil
- producing crops for human or animal consumption
- planting seed for the production of fibers
- the cultivation and management of ornamental and flowering plants (floriculture)
- the cultivation of grapes (viticulture)
- the cultivation of fruits, vegetables, flowers, herbs, nuts or other plants (horticulture)
- raising or keeping of bees
- raising or keeping of livestock
- raising or keeping exotic game
- planting cover crops or leaving land idle as part of normal crop or livestock rotation
- planting cover crops or leaving land idle to participate in governmental set-aside program
- management of native wildlife species
Under current state law, the land must produce agricultural products such as: livestock, crops, hay, fruit, etc. The products must have commercial value, but commercial production is not required to qualify for open-space agricultural appraisal.

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 or “token” uses such as home vegetable gardens; keeping two or three pleasure horses for personal use; and raising a steer, 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 Bandera County. Local farming and ranching practices of a typically prudent manager measure the degree of intensity. Typically prudent may be measured by comparing the actual production of the subject property to the typical yields in Bandera County. **Once the property is in the special valuation program, it must meet the intensity standards each and every year, unless special circumstances arise, such as resting or drought. The owner or lessee must notify the Chief Appraiser in writing of any special circumstances and the request must be approved by the Chief Appraiser or his designee.**

The degree of intensity tests measure what the property owner/operator is contributing to the agricultural operation (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, the 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 bees, poultry or swine production may qualify on a small tract of land where otherwise it would not qualify (example: a 40 ft. x 300 ft. broiler house).

Information acquired from the State Comptroller’s office, Texas A & M University, lease contracts, IRS Schedule F submissions from local agricultural operators, and many other sources are used to derive typical yield and capitalization rates within the county.

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, with year round meaning twelve continuous (12) months. **In order to give property owners the benefit of the doubt, the District will use three (3) animal units per year as the minimum requirement** (please refer to Appendix A, Animal Equivalency Chart).

The Chief Appraiser is required by law to develop “degree of intensity” standards for each type of agricultural operation 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 research farming practices within the county. Less common crops may require the Chief Appraiser to research 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. Homesites will be considered a separate land segment on the appraisal roll. The amount of acreage on the subject parcel that contributes towards the home site will be determined by the Agricultural Appraiser.

Open-space land must have agriculture as its primary use in order to qualify. In some instances, the principal use could be two different activities; part agriculture and part non-agriculture. When part of the 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 overall operation. An example would be a broiler house within the boundary of a cattle grazing operation.

A grazing operation may include leased land that is not owned by the operator. A landowner may receive 1-d-1 Productivity Use Value on their land if it is leased for grazing and is used as a part of a larger operation. The proximity of the two tracts should be in line with what is typical for a producer that uses leased land in his operations. Grazing land must have fencing adequate for the type of animals being grazed on the land. There should be adequate working facilities, such as corrals, chutes and barns on the property or adjacent to the property. Some operators use portable working facilities and mention should be made of this in the application. Typical livestock management practices will have properly maintained fences, a continuous stock water supply, weed control and fertilization program, and will utilize standard marketing practices.

Agricultural appraisal applies only to the land. Improvements such as houses, barns, silos, sheds and other farm outbuildings must be appraised separately at market value. Minerals such as oil and gas or coal must be appraised separately as well. Fences are treated as appurtenances and are not appraised separately. Products of the agricultural operation, such as apples, grain, hay, cattle, and exotic animals in the hands of the producer are generally exempt from taxation because of other provisions of Texas law. Implements of husbandry or farm and ranch equipment designed and primarily used for agriculture are also exempt. Some man-made alterations of, or additions to, agricultural land, such as canals, tanks, water wells, and roads, are included in the value of the land and are not appraised separately.
Section V. Tests

In addition to having qualified land in order to receive a 1-d-1 Productivity Use Value, the agricultural operation must pass four separate tests. These tests are the herd size, current use, intensity of use, and the time period tests.

A. Herd Size Test

It has been determined that all operations pertaining to grazing of the land in Bandera County will have a minimum herd size of three (3) animal units. This means that the amount of acreage being utilized by the herd must be adequate to sustain at least three (3) animal units. This will be determined on an individual basis, considering the productivity capacity of the soils and pasture present, along with the management practices in place. Additional information can be found in Appendix B, Stocking Rate Chart and Appendix B, Categories of Land.

B. Current Use Test

The land must be in agricultural use as of January 1 of the tax year, must meet or exceed all of the Intensity Standard Tests, and must remain in agricultural use year round, with extremely limited exceptions. Year round means twelve (12) months. An exception would be if the area were in a state of extreme or exceptional drought. In that circumstance, each case would be reviewed individually. Agricultural use must be the principal or primary use and not a secondary use.

C. Intensity of Use Test

The land must be used to the degree of intensity that is typical for that type of operation in the area. If the land is not used as other land is typically used, then this type of activity is said to be “token” agricultural use. For instance, if a field was plowed and planted once every three years and other farmers in the area typically plowed and planted the same type of crop every year, then the use would be considered “token” use and would not qualify under the intensity of use qualifier.

D. Time Period Test

According to state law, the land must have been used for five (5) of the preceding seven (7) years for agricultural production. As long as agriculture was the principal use in the preceding years, the land qualifies, even if that use did not meet the degree of intensity requirement for all or part of those preceding years. An example would be if applying for 1-d-1 Productivity Use Value for the 2011 tax year, the land must have been used for some type of agricultural purpose for at least five years between 2004 and 2011.

In order to build a history, an owner must be engaged in an appropriate agricultural activity for a five (5) year period. The owner will file an application for agricultural valuation in the sixth (6th) year and, if the requirements have been met during the five preceding years, the property will be eligible to receive the agricultural valuation. The owner must provide
five years of documentation such as receipts for feed and livestock, IRS Schedule F forms, bills of sale, and/or sworn affidavits from persons with first hand knowledge of the history of agricultural use of the property.

The level or intensity of use during this time period is considered, however, the level of intensity may not meet all of the intensity standards for the previous five years. Owners typically use that time period to build their operations. What is considered is whether or not the use was “token” in nature. An example would be a property used to hold pleasure horses not used as breeding stock, or a property owner that kept a few cattle for personal use. The land must have been devoted principally or primarily to agricultural use.
Section VI. Types of Agricultural Operations

There are several types of agricultural operations in Bandera County. Some of these operations include one or more type of operation. Agricultural operations include grazing operations, farming operations, orchard and vineyard operations, livestock feeding operations, exotic breeding and hunting operations, and wildlife management operations. Each of these operations follows the same criteria for eligibility for 1-d-1 Productivity Use Value, except for Wildlife Management. Wildlife Management eligibility requirements will be discussed under that section of the guidelines. Many operations within the county have a combination of two or more of the listed operations. There may be variations of the types of agricultural operations listed or there may be “fad” agricultural operations added when the “fad” becomes a typical use within the District. An example of a “fad” becoming typical is miniature horse breeding and ratite (Emu) operations.

A. Cow and Calf Grazing Operation

This type of operation is commonly found in the District. The operators of cow and calf grazing operations are in the business of raising beef for sale to either processors or other operators as breeding stock. These include purebred operations as well as commercial breeders who sell calves to the local livestock market.

1. **Typical requirements** in the District include a minimum of three (3) cows, cow/calf pairs, or bulls of breeding age (2 yrs. or older) to qualify. Some small operators may lease or borrow a bull to breed their cows, rather than keeping a bull year round. Normal livestock rotation is understood, but second locations need to be referenced on the application. Please refer to Appendix A, Animal Equivalency Chart in these guidelines.

2. **Management practices** for this type of operation include, but are not limited to adequate fencing suitable for containment of stock, continuous water supply suitable for the number of stock, a fertilization and weed control program (mechanical or chemical), receipts for purchases and sales of animals, breeding receipts for off-site breeding, and proper management of land for long-run forage.

3. **Typical Equipment** for this type of operation includes, but is not limited to, barns or sheds, 40-60 HP tractor, stock trailers, working pens, squeeze chute/headgate, portable panels and feeders, depending on the type of operation.

B. Stocker and Feeder Calf Operation

This operation is in the business of raising beef for processors or for the feedlot. This operation involves acquiring calves at a certain weight from cow and calf operators or the livestock auction. The calves are then raised until they grow large enough for the feedlot or for slaughter; or are sold as replacement heifers. Both heifers and steer calves are found in these types of operations, with steers being the most common sex when sold for slaughter or to a feedlot.
1. **Typical requirements** in the District include a minimum of five (5) stocker or feeder calves to qualify. Please refer to Appendix A, Animal Equivalency Chart in these guidelines.

2. **Management practices** for this type of operation include, but are not limited to adequate fencing suitable for containment of stock, continuous water supply suitable for the number of stock, a fertilization and weed control program (mechanical or chemical), receipts for purchases and sales of animals, and proper management of land for long-run forage.

3. **Typical Equipment** for this type of operation includes, but is not limited to, barns or sheds, 40-60 HP tractor, stock trailers, working pens, squeeze chute/headgate, portable panels and feeders, depending on the type of operation.

C. Sheep Operations

This operation is in the business of providing two products, wool and meat. The wool is produced from the fleece of the animal and the meat is either mutton or lamb. Sheep operations may be purebred or commercial in nature. A commercial operation would not require any particular breed and may be in the business of meat production only. Purebred operations are normally in the business of producing wool, meat or animals to sell to other producers as breeding stock.

1. **Typical requirements** in the District include a minimum of fifteen (15) head of ewes (with or without lambs) to qualify. One or more of the animals can be a ram, or the operator may lease or borrow a ram to breed the ewes. Please refer to Appendix A, Animal Equivalency Chart in these guidelines.

2. **Management practices** for this type of operation include, but are not limited to adequate fencing suitable for containment of stock, continuous water supply suitable for the number of stock, a fertilization and weed control program (mechanical or chemical), receipts for purchases and sales of animals, and proper management of land for long-run forage.

3. **Typical Equipment** for this type of operation includes, but is not limited to, barns or sheds, 40-60 HP tractor, stock trailers, working pens, squeeze chutes, portable panels, shearing equipment, tilt tables, lambing panels, feeders and trimming stands, depending on the type of operation.

D. Goat Operations

This operation is in the business of producing primarily three products, being mohair, meat and milk. Typical mohair production is usually limited to the Angora breed, although there has been some Cashmere goat breeding in the area. The Nubian and other similar breed are milk producers. The milk is sold for human consumption or fed to orphan animals. Most other breeds are involved in the production of meat, or “cabrito”, meaning the meat from a kid goat. This breed is usually referred to as a Spanish goat. The Boer goat breed from South Africa was introduced some years ago as a meat producer and
has been interbred with the Spanish and other goat breeds to increase the size of these animals. Some producers breed only purebred Boer goats for sale to other producers for breeding.

1. **Typical requirements** in the District for a breeding operation include a minimum of eighteen (18) nanny goats (with or without kids) to qualify. One or more of the animals can be a billy, or the operator may lease or borrow a billy to breed the nannies. If the operator raises kid goats for the slaughter market, a minimum of thirty (30) kids are required to qualify. Please refer to Appendix A, Animal Equivalency Chart in these guidelines.

2. **Management practices** for this type of operation include, but are not limited to adequate fencing suitable for containment of the stock, continuous water supply suitable for the number of animals being stocked, a fertilization and weed control program (mechanical or chemical), receipts for purchases and sales of animals, and proper management of land for long-run forage.

3. **Typical Equipment** for this type of operation includes, but is not limited to, barns or sheds, 40-60 HP tractor, stock trailers, working pens, crowding pens, portable panels, turn table or crush, cutting gate, foot trough, shearing equipment, tilt tables, feeders, kidder panels, and trimming stands, depending on the type of operation.

### E. Horse Operations

This type of operation is limited to **breeding operations**. A breeding operation involves having brood mares and either a stud (stallion) on location or using artificial insemination for breeding the mares. This type of operation may include some training of colts or fillies. The operation may involve any number of breeds. Typical pastures are of the improved variety, such as Coastal Bermuda grass.

1. **Typical requirements** in the District include a minimum of three (3) head of breeding age mares (3 yrs or older) to qualify. Donkeys and burros are also included in this type of operation, and require a minimum of four (4) head of breeding age females to qualify. Supplemental feeding is a given fact of a horse breeding operation. Please refer to Appendix A, Animal Equivalency Chart in these guidelines.

2. **Management practices** for this type of operation include, but are not limited to adequate fencing suitable for containment of the stock, continuous water supply suitable for the number of animals being stocked, a fertilization and weed control program (mechanical or chemical), receipts for purchases and sale of animals, and proper management of land for long-run forage.

3. **Typical Equipment** for this type of operation includes, but is not limited to, stables, barns or sheds, 40-60 HP tractor, stock trailers, working pens, round pens, portable panels, horse bathing stations, and horse tack, depending on the type of operation.
F. Exotic Animal Operations

This type of operation involves the raising of deer, antelope, emus, ostriches, and any other breed of animal not native to Texas. Some exotic animal operations supply meat for consumption or leather or plumage for clothing or industrial use. Some byproducts of exotic animals are used in cosmetics or for medicinal purposes. Some supply animals for breeding purposes. Most typical of the exotic animal operations in the District are hunting operations.

1. Typical requirements in the District include, depending on the type of animals, a seven (7) to eight (8) foot fenced perimeter. An animal unit for this type of operation depends on the type of animal being raised. Please refer to Appendix A, Animal Equivalency Chart in these guidelines for the minimum number of animals required to qualify.

2. Management practices for this type of operation include, but are not limited to adequate fencing suitable for containment of the stock, continuous water supply suitable for the number of animals being stocked, a fertilization and weed control program (mechanical or chemical), receipts for purchases of animals, and proper management of land for long-run forage.

3. Typical Equipment for this type of operation includes, but is not limited to, stables, barns or sheds, 40-60 HP tractor, chisel plow, disk plow, shredder, stock trailers, holding pens, portable panels, and feeders or feeding stations, depending on the type of operation.

G. Beekeeping Operation

This type of operation provides many products: honey, beeswax, propolis, pollination of crops, and bees to sell to other beekeepers. To qualify for agricultural appraisal, state law permits keeping bees for two purposes: 1. pollination of crops, and 2. production of human food or products that have commercial value.

1. Typical requirements in the District include keeping a minimum of three (3) active hives of honeybees. Each hive must include at a minimum one brood box (8 or 10 frames) with a cover and bottom. State law requires that not less than five (5) or more than twenty (20) acres be used in this type of operation. The District will also require that each Beekeeping operation submit a 3 to 5 year plan for the operation. The plan must state what type of production will occur on the property. What is the primary operation and any secondary uses of the bees. Plans for expansion, contingency plan in case of a catastrophic disaster such as all hives die. This plan should be submitted with the application for special valuation. In addition to a 3 to 5 year plan, an annual report will be required by all Beekeeping operations. This annual report should give the District an overview of activities throughout the past calendar year. Examples of items to include in the annual report would be how much honey was produced, were the bees used for pollination primarily, what by-products were produced, any products that were purchased for the operation, maintenance of the hives, supplemental feeding, additional bees purchased and any other information that which may be important to the operation.
2. **Management practices** for this type of operation include maintaining the required number of hive boxes, providing adequate shade and water for the bees, providing adequate pest control, receipts for purchases and sales of equipment, bees, and products. The landowner does not need to own the bees, but the hives must be located on the property seeking open-space agricultural appraisal. The landowner may choose to lease the land to a beekeeper who manages the bees on the leased land. If the property is leased to a commercial Beekeeper to manage bees on the property, a lease agreement must accompany the application. An annual report will be required of the lessee/lessor during the duration of the lease.

3. **Typical equipment** for this type of operation include, but is not limited to, protective clothing (head net, suit, gloves), smoker, hive tool, hive boxes (deep brood boxes, honey supers, etc.)

Just as a reminder to all Beekeeping operations, this special valuation is subject to the same set of standards as all other agricultural operations. Failure to comply with the standards may result in removal of the special valuation and a rollback

**H. Cropland Operations**

The most common type of cropland operation in the District is small grain and sorghum hay. These two types of operations are usually a part of a grazing operation, but not in all cases. Row crop farming is done on a very limited basis. The types of crops planted in row crop farming are usually milo and corn. Rarely, other crops such as cotton may be planted; however, these types are usually found further south. Cropland in the District requires supplemental fertilization and is usually a part of the typical operation. Much of the land that is not irrigated is grazed during part of the year, usually during the winter months. Small grain and sorghum hay operators will typically plant their fields on an annual basis and combine the grain or bale hay for a minimum of one cutting. Landowners should follow practices typical for their area. The same qualifications for 1-d-1 Productivity apply to cropland operations.

1. **Typical requirements** in the District include a minimum field size of five (5) acres, with the other fifteen (15) acres being devoted to an approved agricultural use.

2. **Management practices** for this type of operation include, but are not limited to adequate fencing suitable for containment of any stock present, continuous water supply suitable for the number of animals being stocked, a fertilization and weed control program (mechanical or chemical), receipts for purchase of seed or sprigs and sale of crops, crop rotation schedule, and proper management of land in a workman-like manner and harvesting.

3. **Typical Equipment** for this type of operation includes, but is not limited to, barns or sheds, 40-100 HP tractor, chisel plow, disk plow, grain truck, grain drill, harvest equipment (alternatively may be hired), planter, cultivator, shredder, and/or baler, depending on the type of operation.
I. Hayland Operations

This is land used to grow perennial, improved grasses, which are cut and baled for livestock consumption. The most common type of grasses includes Coastal Bermuda and Klein grass. These grasses are usually baled in the spring and early summer if irrigation is not available. If the land is irrigated, it may be baled up to the fall. Hayland in the District requires supplemental fertilization and is usually a part of the typical operation. Landowners should follow practices typical for their area. The same qualifications for 1-d-1 Productivity apply to hayland operations.

1. Typical requirements in the District include a minimum field size of five (5) acres, with the other fifteen (15) acres being devoted to approve agricultural use.

2. Management practices for this type of operation include, but are not limited to a fertilization and weed control program (mechanical or chemical), insect control schedule, receipts for purchase of seed or sprigs and sale of crops, hay rotation schedule, and proper management of land in a workman-like manner, and harvest.

3. Typical Equipment for this type of operation includes, but is not limited to, barns or sheds, 40-100 HP tractor, chisel plow, disk plow, grain truck, grain drill, harvest equipment (alternatively may be hired), planter, cultivator, shredder, and baler, depending on the type of operation.

J. Orchard and Vineyard Operations

These operations are in the business of cultivating and growing trees and/or grapevines that produce crops of fruits and/or nuts. This type of operation can yield abundant harvest on small acreage.

1. Typical requirements in the District for this type of operation is a minimum of three (3) acres.

2. Management practices for this type of operation include, but are not limited to a written production plan, fertilization and weed control program (mechanical or chemical), irrigation system, pest management plan, receipts for purchase of seeds, trees or vine root stock and sale of crops, and proper management of land in a workman-like manner, and harvest.

3. Typical Equipment for this type of operation includes, but is not limited to, barns or sheds, 40-100 HP tractor, chisel plow, disk plow, farm truck, harvest equipment (alternatively may be hired), planter, cultivator, shredder, and irrigation equipment, depending on the type of operation.
K. Truck Farming Operations

This type of operation is in the business of cultivating the soil for the planting and production of vegetables. This type of operation depends on a good source of water for irrigation purposes and will utilize some type of irrigation system. There are some types of crops, such as okra, that do well in dry land areas and may not require irrigation, so each operation should be considered separately. Examples of crops grown in truck farming operations include tomatoes, squash, potatoes, peppers, carrots, and other types of vegetables.

1. Typical requirements in the District for this type of operation is a minimum of three (3) acres.

2. Management practices for this type of operation include, but are not limited to a written production plan, fertilization and weed control program (mechanical or chemical), water supply and irrigation system, rotation schedule, pest management plan, receipts for purchase of seeds or root stock and sale of crops, and proper management of land in a workman-like manner, and harvest.

3. Typical Equipment for this type of operation includes, but is not limited to, barns or sheds, 40-100 HP tractor, chisel plow, disk plow, farm truck, harvest equipment (alternatively may be hired), planter, cultivator, shredder, and irrigation equipment, depending on the type of operation.

L. Ecological Laboratory

This type of operation is for research done by public or private universities on private lands. There is generally an agreement made between the land owner, researchers and the university that the researchers are affiliated with. This is a onetime application which means once a property has been granted the special valuation; there is no need to reapply. A new application will be required if there is a change in ownership, change in use of the property, change in size, change in the research activities or the District feels the need for a new application.

1. Typical requirements in the District for this type of operation are: there must be a minimum of 3 studies by 3 different researchers from a private or public university. Research studies must have commenced and being conducted on the property as of January 1 of the application year. The property must be used for research throughout the year for a minimum of 6 months + 1 day. The District requires a map identifying locations on the property where studies are occurring. The applicant must submit the supplemental Ecological Laboratory form describing the research activities. An expense and funding report must also be submitted with the application. All land agreements between the property owner and any university must be signed and dated.

2. Management practices for this type of operation will be dependent on the agreement between the university determining types of restrictions and uses for the property. This could include but is not limited to the use of the land for hunting, fishing, other types of recreational use as well as livestock grazing.
3. *Typical equipment* used for this operation will be determined by the types and number of research projects being conducted on the property. There should be evidence of equipment on the property or at least an explanation in the application if the equipment will be left on the property or brought back and forth each time the researchers are on the property.
Section VII. Wildlife Management Operations

Wildlife management is the latest major change to occur in 1-d-1 Productivity value, in recent history. In 1995, the first wildlife management law was passed, which allowed productivity appraisal for land used to manage indigenous wildlife. In 2001, legislation was passed to require parks and wildlife to write guidelines for wildlife management.

Implementation of this law was limited because of unanswered questions, which may have jeopardized landowners 1-d-1 Productivity valuation in some instances. In 1995, Texas voters approved Proposition 11, which amended the original Wildlife Management law and allowed landowners to implement the law without fear of penalty.

The Comptroller of Public Accounts has published guidelines to be used to determine qualifications for Wildlife Management Use. Please refer to the Comptroller’s website for a copy of these guidelines. A Wildlife Management Plan, compiled with the assistance from a wildlife biologist is required, and a Wildlife Management Plan for (PWD 885-W7000) is available either at the District or from the Texas Parks and Wildlife Department at www.tpwd.state.tx.us or from the Comptroller of Public accounts website at www.window.state.tx.us.

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

A. Requirements

To qualify for agricultural appraisal under Wildlife Management use, land must have qualified and been appraised as agricultural land under 1-d-1 in the year prior to the conversion.

A Wildlife Management Plan and a 1-d-1 Open-Space Agricultural Use Application shall be submitted to the District. The deadlines for submission are the same as for 1-d-1 Agricultural qualification.

The minimum acreage to be considered for qualification is twenty (20) acres for an individual parcel and twelve and ½ (12.5) acres for land within a Wildlife Management Cooperative. Each owner of a parcel of land within a Wildlife Cooperative shall sign the application and plan.

The Chief Appraiser, or his designee, will review the application and plan to verify wildlife management activity.

B. Current Use

The owner must use the land to propagate a sustaining, breeding, migrating, or wintering population of indigenous wild animals. Under the law, a property owner must perform at least three (3) of the seven (7) wildlife management activities on the land. The owner may
qualify by performing more than three (3) of the listed activities, but may not engage in fewer than three (3).

The seven (7) activities are:

- **Habitat control (habitat management)** – A wild animal’s habitat is its surroundings as a whole, including plants, ground cover, shelter and other animals on the land. Habitat control or management means actively using the land to promote an environment that is beneficial to the wildlife on the land. Removing harmful parts of the environment when necessary to benefit wildlife is also habitat management.

- **Erosion control** – any active practice that attempts to reduce or keep soil erosion to a minimum for the benefit of the wildlife is erosion control.

- **Predator control (Predator Management)** – this term means practices intended to manage the population of predators to benefit the owner’s target wildlife population. Predator control is usually not necessary, unless the number of predators is harmful to the desired wildlife population.

- **Providing supplemental supplies of water** – natural water exists in all wildlife environments. Supplemental water is provided when the owner actively provides water in addition to the natural resources.

- **Providing Supplemental Supplies of Food** – most wildlife environments have some natural food. An owner supplements the food by providing food and nutrition in addition to the level naturally produced on the land.

- **Providing shelter** – this term means actively creating or maintaining vegetation or artificial structures that provide shelter from the weather, for nesting and breeding sites, or providing “escape cover” from enemies.

- **Making Census Counts to Determine Population** – census counts are periodic surveys and inventories to measure the number, composition, or other relevant information about the wildlife’s population to determine if the current wildlife management practices are serving the targeted species.

### C. Primary Use

The law requires agriculture to be the primary use of the land. Wildlife Management is an agricultural use under the law. The primary use requirement is particularly important for land used to manage wildlife. Land devoted to wildlife use can be used as a residence for the property owner, but the land will not qualify if residential use, and not wildlife management, is the land’s primary use.
D. Annual Wildlife Management Plan Update

A typical Wildlife Management Plan will set out goals and objectives for a five (5) year period of time. The District requires an annual update be submitted by April 30th of every year detailing the management results of the previous year. If the goals or objectives are not reached, the property owner should include an explanation of why they were not met and what remedial or substitute actions will be taken and a timeline for these actions to be completed.

E. Comptroller Rules

The Texas Comptroller of Public Accounts has filed rule 9.2001 through 9.2005, effective December 11, 2008. The new rules replaced rule 9.4003 and have been added to the Guidelines for Qualification of Agricultural Land in Wildlife Management Use, Texas Comptroller of Public Accounts, and Property Tax Assistance Division. They are as follows:

Rule 9.2005(c): "If the number of acres in the tract of land is fewer than the number of acres in the tract of land on January 1 of the preceding tax year, the wildlife use requirement the tract of land must meet to qualify for agricultural appraisal based on wildlife management use shall be selected by the chief appraiser, with the advice and consent of the Appraisal District Board of Directors, from the wildlife use requirement ranges specified for the wildlife use appraisal region in which the tract of land is located." Since the District is located within the Edwards Plateau Eastern region, a 95% ratio will be used. The Chief Appraiser’s selection of this ratio was based on the recommendation from the Agricultural Advisory Board on 9/08/2011.

Rule 9.2005(d): “The wildlife management use requirement that applies to a tract of land located in a wildlife management association shall be selected by the chief appraiser, with the advice and consent of the Appraisal District Board of Directors, from the wildlife use appraisal region in which the tract of land is located.” Since the District is located within the Edwards Plateau Eastern region, a 92% ratio will be used. The Chief Appraiser’s selection of this ratio was based on the recommendation from the Agricultural Advisory Board on 9/08/2011.

Rule 9.2005(e): “If the tract of land is located in an area designated by Texas Parks and Wildlife Department as habitat for endangered species, a threatened species, or a candidate species for listing as threatened or endangered, the wildlife use requirement for a tract of land to qualify for agricultural appraisal based on wildlife management use shall be selected by the chief appraiser, with the advice and consent of the Appraisal District Board of Directors, from the wildlife use requirement ranges specified for the wildlife use appraisal region in which the tract of land is located.” Since the District is located within the Edwards Plateau Eastern region, a 95% ratio will be used. The Chief Appraiser’s selection of this ratio was based on the recommendation from the Agricultural Advisory Board on 09/08/2011.
Section VIII. Governmental Programs

Currently, the only governmental program that will qualify for 1-d-1 Productivity on its own is the Conservation Reserve Program (CRP) ten year set aside program; a federal program that pays producers to participate in the program to put cropland back into grassland. The value of the property at the time it is accepted into this program will be the value of the property each year it remains in the program. There may be governmental programs for activities such as riparian management in the future, and these programs may be added to the state’s approved activities from time to time.

Other governmental programs, such as brush and/or cedar control, or crop subsidies, are normal and prudent ranch or farm maintenance, and those programs alone, with no other agricultural use, are not considered a qualifying use.

Section IX. 1-d-1 Rollback Tax Penalty

Rules for a rollback tax exist under either form of special valuation. The law imposes the rollback tax on 1-d-1 land when the owner stops using it for agricultural purposes. The term rollback is used because it recaptures the taxes that would have been paid if the property had been taxed at market value, and covers the five years preceding the year of the use change.

An example follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Tax Paid</th>
<th>Tax on Market Value</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>$50</td>
<td>$1000</td>
<td>$950</td>
</tr>
<tr>
<td>2010</td>
<td>$50</td>
<td>$1000</td>
<td>$950</td>
</tr>
<tr>
<td>2009</td>
<td>$48</td>
<td>$975</td>
<td>$927</td>
</tr>
<tr>
<td>2008</td>
<td>$48</td>
<td>$975</td>
<td>$927</td>
</tr>
<tr>
<td>2007</td>
<td>$45</td>
<td>$950</td>
<td>$905</td>
</tr>
</tbody>
</table>

Total Base Tax: $4659

In addition, the Tax Assessor must add seven (7) percent annual interest on these amounts from the date they would have become due.
<table>
<thead>
<tr>
<th>ANIMAL TYPE</th>
<th>ANIMAL UNIT EQUIVALENT</th>
<th>MIN. # TO QUALIFY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cow or Cow/Calf pair</td>
<td>1.00 Animal Units</td>
<td>3</td>
</tr>
<tr>
<td>Mature Bull</td>
<td>1.25 Animal Units</td>
<td>3</td>
</tr>
<tr>
<td>Weaned Calf (to 1 year old)</td>
<td>0.60 Animal Units</td>
<td>5</td>
</tr>
<tr>
<td>Steer (1 year old)</td>
<td>0.70 Animal Units</td>
<td>5</td>
</tr>
<tr>
<td>Horse / Mule</td>
<td>1.25 Animal Units</td>
<td>3</td>
</tr>
<tr>
<td>Donkey / Burro</td>
<td>0.75 Animal Units</td>
<td>4</td>
</tr>
<tr>
<td>Ewes (with or without lambs)</td>
<td>0.20 Animal Units</td>
<td>15</td>
</tr>
<tr>
<td>Rams or Buck Sheep</td>
<td>0.25 Animal Units</td>
<td>12</td>
</tr>
<tr>
<td>Lambs (weaned to 1 year)</td>
<td>0.125 Animal Units</td>
<td>24</td>
</tr>
<tr>
<td>Nanny Goats (with or without kids)</td>
<td>0.167 Animal Units</td>
<td>18</td>
</tr>
<tr>
<td>Billy Goats</td>
<td>0.20 Animal Units</td>
<td>15</td>
</tr>
<tr>
<td>Kid Goats (weaned to 1 year)</td>
<td>0.10 Animal Units</td>
<td>30</td>
</tr>
<tr>
<td>Axis or Fallow Deer</td>
<td>0.20 Animal Units</td>
<td>15</td>
</tr>
<tr>
<td>Aoudad or Mouflon Sheep</td>
<td>0.20 Animal Units</td>
<td>15</td>
</tr>
<tr>
<td>Blackbuck Antelope</td>
<td>0.11 Animal Units</td>
<td>28</td>
</tr>
<tr>
<td>Sika Deer</td>
<td>0.143 Animal Units</td>
<td>21</td>
</tr>
<tr>
<td>Red Deer</td>
<td>0.4 Animal Units</td>
<td>8</td>
</tr>
<tr>
<td>Eland</td>
<td>1.00 Animal Units</td>
<td>1</td>
</tr>
<tr>
<td>Emus</td>
<td>0.333 Animal Units</td>
<td>3</td>
</tr>
<tr>
<td>Ostriches</td>
<td>0.5 Animal Units</td>
<td>6</td>
</tr>
<tr>
<td>Whitetail Deer</td>
<td>0.143 Animal Units</td>
<td>21</td>
</tr>
</tbody>
</table>
APPENDIX B

MINIMUM ACREAGE REQUIRED TO SUPPORT THREE ANIMAL UNITS

(Under Optimum Conditions*)

<table>
<thead>
<tr>
<th>Land Type</th>
<th>Stocking Rate (Acres per Animal Unit)</th>
<th>Minimum Acreage to support 3 Animal Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Improved Grasses</td>
<td>3.33</td>
<td>20</td>
</tr>
<tr>
<td>(i.e. Coastal/Kleingrass)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Native Range - Good Soils</td>
<td>5.0</td>
<td>20</td>
</tr>
<tr>
<td>Mountains – Poor Soils</td>
<td>13.33</td>
<td>40</td>
</tr>
</tbody>
</table>

*These stocking rates were developed from United States Department of Agriculture (USDA), Natural Resource Conservation Service (NRCS) data for excellent condition pasture and rainfall.

This Guideline is designed to illustrate the very minimum amount of acreage capable of sustaining three animal units as required in the Herd Size Test. These stocking ratios may be adjusted based on pasture condition, rainfall and management. Parcels may be considered on an individual basis.

Please note: The above are not recommended stocking rates - consult with Natural Resource Conservation Service (NRCS) and Texas AgriLife Extension Service personnel for recommendations specific to your property.
## BANDERA APPRAISAL DISTRICT LAND VALUES 2015*

<table>
<thead>
<tr>
<th>TYPE</th>
<th>AG CODE</th>
<th>VALUE PER ACRE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cropland</td>
<td>CR1</td>
<td>$88.00</td>
</tr>
<tr>
<td></td>
<td>CR2</td>
<td>$88.00</td>
</tr>
<tr>
<td>Irrigated Cropland</td>
<td>IC</td>
<td>$214.00</td>
</tr>
<tr>
<td>Improved Pasture</td>
<td>IP1</td>
<td>$70.00</td>
</tr>
<tr>
<td></td>
<td>IP2</td>
<td>$70.00</td>
</tr>
<tr>
<td>Native Pasture</td>
<td>NP1 (Good)</td>
<td>$67.70</td>
</tr>
<tr>
<td></td>
<td>NP2 (Fair)</td>
<td>$67.70</td>
</tr>
<tr>
<td></td>
<td>NP3 (Poor)</td>
<td>$39.00</td>
</tr>
<tr>
<td>Mountains</td>
<td>M (wasteland)</td>
<td>$39.00</td>
</tr>
<tr>
<td>Orchard</td>
<td>O</td>
<td>$535.00</td>
</tr>
<tr>
<td>High Intensity**</td>
<td>HI</td>
<td>$1000.00</td>
</tr>
</tbody>
</table>

*These land values are subject to change each year

** Poultry and pen raised livestock, truck farms, feedlots, beekeeping facilities, questionable or new agricultural use, or pastureland when use exceeds carrying capacity of the land.
## APPENDIX D
### SOIL TYPES IN BANDERA COUNTY

<table>
<thead>
<tr>
<th>MAP SYMBOL</th>
<th>LAND CAPABILITY</th>
<th>SOIL NAME</th>
<th>CLASSIFICATION</th>
<th>ECOLOGICAL SITE</th>
<th>FARMLAND CLASSIFICATION</th>
<th>DRY-WEIGHT PRODUCTION (NORMAL YEAR) LBS PER ACRE</th>
<th>TILLABLE</th>
<th>IMPROVED</th>
<th>NATIVE</th>
</tr>
</thead>
<tbody>
<tr>
<td>AN: ANHALT</td>
<td>3</td>
<td>DEEP REDLAND 29 - 35&quot; PZ</td>
<td>PRIME *</td>
<td>4,500</td>
<td>CR2</td>
<td>IP2</td>
<td>NP1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>BKX: KERRVILLE</td>
<td>4</td>
<td>ADOBE 29 - 35&quot; PZ</td>
<td>NOT PRIME</td>
<td>2,800</td>
<td>-</td>
<td>NP2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BRX: KERRVILLE</td>
<td>7</td>
<td>STEEP ADOBE 29 - 35&quot; PZ</td>
<td>NOT PRIME</td>
<td>2,000</td>
<td>-</td>
<td>NP3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DE: PRATLEY</td>
<td>2</td>
<td>CLAY LOAM 29 - 35&quot; PZ</td>
<td>PRIME *</td>
<td>3,500</td>
<td>CR1</td>
<td>IP1</td>
<td>NP2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DL: PRATLEY</td>
<td>3</td>
<td>CLAY LOAM 29 - 35&quot; PZ</td>
<td>PRIME *</td>
<td>3,500</td>
<td>CR2</td>
<td>IP2</td>
<td>NP2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DNX: PRATLEY</td>
<td>3</td>
<td>CLAY LOAM 29 - 35&quot; PZ</td>
<td>PRIME *</td>
<td>3,500</td>
<td>CR2</td>
<td>IP2</td>
<td>NP2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DS: DOSS</td>
<td>4</td>
<td>SHALLOW 29 - 35&quot; PZ</td>
<td>NOT PRIME</td>
<td>3,000</td>
<td>-</td>
<td>NP2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FR: OAKALLA</td>
<td>2</td>
<td>LOAMY BOTTOMLAND 29 - 35&quot; PZ</td>
<td>PRIME *</td>
<td>4,500</td>
<td>CR1</td>
<td>IP1</td>
<td>NP1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>GP: GRAVEL PITS</td>
<td>N/A</td>
<td>N/A</td>
<td>NOT PRIME</td>
<td>N/A</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>HO: BRANYON</td>
<td>2</td>
<td>BLACKLAND 29 - 35&quot; PZ</td>
<td>PRIME ALL AREAS</td>
<td>5,500</td>
<td>CR1</td>
<td>IP1</td>
<td>NP1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>KA: BOERNE</td>
<td>2</td>
<td>LOAMY BOTTOMLAND 29 - 35&quot; PZ</td>
<td>PRIME *</td>
<td>4,000</td>
<td>CR1</td>
<td>IP1</td>
<td>NP2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>KM: KRUM</td>
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