

FAQs Agricultural

What is an Agricultural Exemption?

An Agriculture Exemption is not actually an Exemption but rather a Special Valuation. If a portion of or all of a property is deemed eligible to receive an agricultural Valuation, that property will receive a Production Value along with its Market Value.

What type of tax savings would I receive if my property received Ag Valuation?

The tax savings that a property receives depends on the current Market Value of the Property and what type of Ag Valuation you are requesting. Native Pasture areas can have a lower Ag valuation than Dry Crop areas and generally both are lower than the market value that the taxes would normally be based on.

How and when do I apply for Ag Valuation?

You may apply for Ag Valuation between January 1st and April 30th of the year in which you are seeking the Ag Valuation.

How are the production values set for Agricultural properties?

Pastureland values are based on typical income minus typical expenses using a cash lease method.

How many acres do I need to qualify for Ag Valuation?

Bandera County has a diverse range of soil types that require more acreage in some areas than others to produce the same amount of product, therefore the typical minimum acreage depends on the soil type and its production capacity.

What types of activities can qualify for Ag Valuation?

There are many activities that may qualify your land for Ag Valuation and those can be found in the appraisal districts Agricultural Intensity Standards.

How many animals do I need on my property to qualify for Ag Valuation?

The intensity standards for the appraisal district requires a minimum of 3 animal units to qualify for the Ag Valuation. Please refer to the Animal Unity Equivalency Chart in the Agricultural Intensity Standards for the Specific number of animal required for each species.

What is an Ag Rollback?

An Ag Rollback Tax is an additional Tax that is imposed when a property owner changes the use of a property from Agricultural to any other use excluding building a house for a personal homestead. The Rollback Tax recoups the tax the owner would have paid if his or her land had been taxed at Market Value for the Years covered in the Rollback (generally five years).

Will I receive an Ag Rollback Tax if I buy a property with Ag Valuation, build a house, and stop using the property for Agriculture?

No. The owner will not receive an Ag Rollback Tax if he or she intends to homestead that property (up to 20 acres) and maintains that homestead for 5 years.

What is Wildlife Valuation, and how do I qualify?

In order to receive Wildlife Valuation, the property must currently be under Ag Valuation and a new

1-d-1 Ag Application must be timely filed along with a 5-year Wildlife Management Plan provided by the Texas Parks and Wildlife Department.