

# ***TRAVIS CENTRAL APPRAISAL DISTRICT***



## ***QUALIFIED OPEN-SPACE LAND***

### ***AGRICULTURAL WILDLIFE MANAGEMENT ECOLOGICAL LABORATORY***

## ***GUIDELINES AND DEFINITIONS***

*December 2012*

### **Travis Central Appraisal District**

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## 1. INTRODUCTION – Open-space Land Special Appraisal

Promulgated by Travis Central Appraisal District (TCAD), the attached guidelines & definitions of open-space land are specific to Travis County, applicable to mass appraisal, and are to be applied uniformly throughout Travis County. These guidelines are intended to comply with the open-space special appraisal provisions of the Texas Constitution, the Texas Property Tax Code, and the Texas Comptroller's rules.

Article VIII, Section 1-d-1 of the Texas Constitution provides for land to be assessed for property tax purposes as qualified open-space land, based on its capacity to produce agricultural products, rather than on its market value. **Productivity value** is determined by capitalizing the average net income the land would have yielded under prudent management from production of agricultural products during the five years preceding the current year. Productivity value tends to be lower than market value, resulting in a tax savings to the property owner.

Special appraisal of land as open-space may be based on land use for agriculture, wildlife management, or ecological laboratory. Agriculture, consisting of qualified farming and ranching activities, is the most common use to qualify for open-space valuation in Travis County. Sections 23.41 through 23.60 of the Texas Property Tax Code detail the core requirements for qualification and appraisal of open-space land.

Contrary to popular belief, assessment based on open-space valuation due to agricultural or wildlife management use is **not an exemption from property tax**. Though the tax burden may be significantly reduced during the term in which the land's use qualifies for the special valuation, a change in its use invokes a tax penalty, or **rollback**, which recaptures the tax savings from the previous five (5) years. Section 23.55 Change of Use of Land of the Texas Property Tax Code gives the taxpayer more information about the rollback process and impact to the taxpayer.

The Constitution allows special agriculture appraisal only if land and its owner meet specific requirements defining farm, ranch, ecological and wildlife use. Land doesn't simply qualify because it raw or untouched by development or has possible use. Token use of land such as home vegetable gardens and recreational use also do not qualify as agricultural use. Section 23.51 of the Texas Property Tax Code sets the minimum requirements for determining whether the land qualifies for agricultural appraisal.

## 2. GUIDELINES – Agricultural Land

Travis Central Appraisal District's implementation policy and guidelines are in accordance with the Texas Comptroller's qualification guidelines for agricultural use. In order to qualify for open-space land valuation based on agricultural use in Travis County, the following requirements must be met.

### a. Application

**Application for open-space appraisal must be made on the appropriate form** provided by the Appraisal District between January 1 and **before** May 1 of the tax year. **If this falls on a weekend or holiday, the next work day is the deadline. The postmark is considered the delivery date.** For good cause, the Chief Appraiser may extend the



application deadline for up to 60 days if the request for extension of the deadline is received in writing *before* the deadline. (Texas Property Tax Code §23.54 (d))

After receiving the application, the chief appraiser will review the application and make a determination as to whether all qualifications have been met. You may be asked to provide additional information to support your application or scheduled for a field check and land appraiser may visit your property. The owner of the land must show the chief appraiser that his land meets the Property Tax Code §23.51 standard and must provide the chief appraiser all the information necessary to determine whether the land qualifies.

If the application is approved, then you'll see the difference on your tax statement. If the application has been denied, you will be notified in writing by certified mail of the reason(s). You will then have the ability to file a protest of the determination or appeal the denial to the Appraisal Review Board (ARB).

Applications received *after* the deadline will be accepted until the appraisal roll is certified. These applications will be subject to a penalty of 10 percent of the difference between the tax based on productivity value and the tax based on market value. Applications filed after the roll is certified will not be considered until the following tax year (Texas Property Tax Code §23.541 (a)).

Once an application for open-space valuation is filed and approved, a landowner is not required to file again, as long as the land qualifies. The chief appraiser may request another application to confirm current qualification of land previously granted the special valuation if the information on file does not reflect observations from a field check, the length of time after the initial approval is greater than five (5) years or a change in use of the land has been reported. A new application **must** be filed, however, when the ownership changes (Texas Property Tax Code §23.54 (e)).

If the chief appraiser requests an application from an existing agricultural property, it is imperative the landowner timely submit the application provided by TCAD. In addition, supporting documentation that confirms the correct land classification(s) for the property should be included. This will reduce the possibility of changing the amount of land allowed the special valuation or removal of the special valuation entirely from the property.

## **b. Principle Use**

To qualify for open-space valuation based on agricultural use, the **principle use** of the land must be agricultural. The land must be currently devoted PRINCIPALLY to agricultural use to the degree of intensity generally accepted in Travis County.

Small acreage that is not used as part of a larger operation with a home built upon the tract is primarily residential in nature, with agricultural use secondary. 1-D-1 Open-space land **MUST** have agricultural use as its **PRIMARY** use in order to qualify.

In addition, the land must have been principally devoted to a qualifying agricultural use for at least five (5) of the preceding seven (7) years. Agricultural use and activities include, but are not limited to:

Cultivating the soil, producing crops for human food, animal feed, or planting seed for the production of fibers; floriculture, viticulture, and horticulture; raising or keeping livestock;



raising or keeping exotic animals for the production of human food or fiber, leather, pelts, or other tangible products having a commercial value; and planting cover crops or leaving land idle for the purpose of participating in any governmental program or normal crop or livestock rotation procedure.

- a. 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. The principle use of this type of property would be residential. Vegetable gardens and meat production for home-use do not qualify.
- b. High-intensity operation such as poultry or swine might qualify a small tract of land, where otherwise it would not qualify.
- c. Small tracts that are used in conjunction with a larger operation would be viewed in terms of the overall operation. The land could be owned or leased by the operator.
- d. 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 non-agricultural purposes the parcel will be split into separate land records. Land receiving special valuation will always appear on a separate land record.
- e. Home sites do not qualify for open-space valuation, are broken out separately on the appraisal roll, and are appraised at market value. TCAD standardizes a minimum of one acre for a home site on agricultural parcels.
- f. Land located within city limits is not eligible, unless one of the following requirements is also met: a) the municipality does not provide the land with general services comparable to those in other parts of the city having similar features and population; b) the property has been devoted principally to agricultural use continuously for the preceding five years; or c) the land has been devoted principally to agricultural use or timber production continuously for the preceding five years *and* is used for wildlife management. (Texas Property Tax Code, §23.56)

**VERY IMPORTANT:**

“This test is intended to exclude land on which token agricultural use occurs in an effort to obtain tax relief.”

“According to the statute, land must be devoted principally to an agricultural use. If the land is used for more than one purpose, the most important or primary use must be agriculture. For example, pleasure gardening isn’t the principal use of residential land. Other uses do not prevent land from qualifying if the primary use is agriculture. For example, land used primarily to graze cattle could also be leased for hunting. Leasing land for deer hunting is compatible with a primary use of land for grazing cattle. The appraiser must determine which use is primary. If one of these other uses replaces agriculture as the primary use of land, then the land is no longer principally devoted to agricultural use and cannot qualify for agricultural appraisal.”

*Manual for the Appraisal of Agricultural Land, 1990*

**c. Degree of Intensity**

Land must be utilized to the degree of intensity generally accepted in Travis County. Degree of intensity is measured by local farming and ranching practices of a prudent manager. This includes, if grazing, adequate fencing, stock water supplies, marketing practices in place, appropriate land management to account for long-time foraging, and there must be enough



animal units (AU) to constitute a typical agricultural operation. If dry or row cropping, there should be scheduled rotations, fertilizations, herbicides/pesticides, maintained lands and harvest. Please refer to the Degree of Intensity standards following this section.

**Once a property is receiving the special valuation it must meet the intensity of use test every year.** The degree of intensity test measures what the property owner/operator is putting into the agricultural operation (time, labor, equipment, management, and capital), and compares it with levels of inputs for the same type of operations 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.

Land receiving agricultural valuation must be specifically identified and products produced clearly stated. The land shall be described legally and physically. Physical description of the land identifies the land in categories or classifications of land such as dry-land cropland and native pasture; as well as stating the number of acres in production. Productive capacity of the land must be described to allow measurements of agricultural production intensity.

Information from Travis County Extension office, Production Credit Association, Federal Land Bank, Soil Conservation Service (SCS), Farm Services Agency (FSA) and observations by the TCAD staff were used to arrive at yields for Travis County. Intensity of agricultural production is the central issue or standard of agricultural use qualification. A 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. Animal unit equals 1 cow; 1 bull; 2-500 lb calves; 6 sheep; 7 goats, or 1 breeding horse.

**STANDARDS FOR DETERMINATION OF INTENSITY OF AGRICULTURAL USE**

<b>DRY CROP LAND</b> – Crop rotation: cotton/corn, milo or wheat standard practices: Shred previous crop, till, plant, fertilize, apply herbicide, insect control, maintained in a workman-like manner, harvest		
<b>Type of Crop</b>	<b>Yield</b>	<b>Minimum Quantity to Qualify</b>
Grain Sorghum	3,400 lbs/ac	45,000 lbs
Corn	61 bu/ac	1,000 bu
Wheat	27 bu/ac	400 bu
Cotton	290 lbs/ac	4,500 lbs
Oats	40 bu/ac	600 bu

\* Yield information is a 5-year average based on information received from the Texas Agricultural Statistics Service for Travis County.

**ANIMAL UNITS – Travis County requires** a minimum of four (4) animal units (AU) run at any given time, on pasture land, to qualify for 1-d-1 agricultural appraisal. Example: minimum animal counts would be: 4 cows, 8 - 500 lbs calves, 24 sheep, 28 goats, 4 brood-mares/stallions or breeding horses.



<b>IMPROVED GRASS</b> – Standard Practices: Fertilize, weed and brush control, maintain fences, stock water, systematic marketing of animals, and property management of land for long-run forage.			<b>POST OAK PASTURE (Far Northwest Travis County)</b> – Standard practices: Maintain fences, stock water, systematic marketing of animals, property management of land for long-run forage.		
Type of Pasture	Acres per AU	Acreage needed for minimal AU	Type of Pasture	Acres per AU	Acreage needed for minimal AU
Improved	3-5	12-20	Post Oak	25-40+	100-160+

<b>OPEN NATIVE PASTURE</b> – Standard Practices: Weed and brush control, fences maintained, stock water, systematic marketing of animals, property management of land for long-run forage.			<b>MESQUITE OR MIXED BRUSH PASTURE</b> – Standard practices: Fences maintained, stock water, systematic marketing of animals, and property management of land for long-run forage.		
Type of Pasture	Acres per AU	Acreage needed for minimal AU	Type of Pasture	Acres per AU	Acreage needed for minimal AU
Better native east of I-35	10-15	40-60	Poor native east of I-35	15-20	60-80
Better native west of I-35	15-20	60-80	Poor native west of I-35	20-40	80-160

Some isolated cases in western Travis County require in excess of 40 acres/animal unit. Water, or lack of, can be a significant factor on land’s capability to carry livestock.

**BEEKEEPING** - Tax Code Section 23.51(2) was amended by the 82nd Legislative session, and approved by the Governor of Texas, to include in the definition of agricultural use "the 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."

Standard practices: Management use of bees, hives, frames, supers, bee suits, smokers, branding, equipment maintenance and supplemental foods. Appropriate registration, permitting and branding by the Texas Apiary Inspection Service. Typical queen management activities to maintain health of hives.

Texas Agriculture Code Section 131.001(2) defines a place where six or more colonies of bees or nuclei of bees are kept as an Apiary. Pursuant to Chapter 131 of the Texas Agricultural Code, apiaries are subject to regulatory oversight by the Texas Apiary Inspection Service who reports to the Director of the Texas Agricultural Experiment Station.

Type	Acreage	Minimum to Qualify
Bee hives	5-20	6 hives



**HAY** - Standard practices: Tillage, fertilizing, cutting, baling, hauling, feeding or marketing. In normal years, 2-3 cuttings can be achieved. Hay production should be approximately 3,000 lbs per acre. **THE HAY MUST BE MARKETABLE.**

Type	Annual Bales/Acres	Number of Cuttings per Year	Min.to Qualify	Equivalent Weight
Improved	80 square 4 round	2-3	800 square 48 round	30,000I bs
Hay Grazer	80 square 4 round	2-3	800 square 48 round	30,000I bs
Johnson Grass	75 square 4 round	2	750 square 48 round	30,000I bs

Johnson grass hay fields are either 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 hay as a crop for Travis County.

**ORCHARDS** – Standard practices: 14-100 trees per acre, weed control, water available for establishment, insect control, fertilizer, prune trees, manage for and harvest. **Must be a wholesale operation.**

Type of Tree	Trees per acre	Trees needed for minimal orchard		
		Irrigated (5 ac)	Dry-land (10 ac)	Native (10 ac)
Native Pecan	14	70	140	140
Improved Pecan	35	175	350	350
Peach	100	500	1000	1000

**VINEYARDS** - Standard practices: weed control, irrigation, fertilizer, trellis design manage and harvest. Must be a wholesale operation.

Type of Crop	Vines per acre	Minimum to Qualify Irrigated 5 acres	Minimum to Qualify Irrigated 10 acres
Grapes: Table	600-700	3000-3500	6000-7000
Grapes: Wine	600-700	3000-3500	6000-7000

**d. Participation in Government Programs**

Set aside - Verify 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.



### **3. GUIDELINES – WILDLIFE MANAGEMENT**

TCAD receives application from taxpayers requesting that their land receive a special valuation from wildlife activities conducted on their property. The owner must commit to three of the seven activities defined in the Property Tax Code §23.51(7) in order to submit an application to TCAD and describe the activities on a form created by the Texas Parks and Wildlife Department.

#### **a. Texas Parks and Wildlife**

TCAD refers all landowners who wish to convert from the agriculture valuation (1-d-1) to the wildlife valuation (1-d-1w) to the Texas Parks and Wildlife Department. See the Comptroller's manual for Wildlife Management and contact the Texas Parks and Wildlife Department for questions specific to your property.

#### **b. Application**

Two forms are required for submittal to TCAD for consideration of transitioning the property from 1-d-1 (agriculture) to 1-d-1w (wildlife management) The Texas Comptroller's form 50-129 and the Texas Parks and Wildlife's form TPD WMP 885, Wildlife Management Plan are the initial forms to submit to TCAD. In addition to these two required forms include any related supporting documentation such as maps, planning grids and check points or goals for each tax year. Submittal of an annual report indicating the accomplishments and/or barriers to completing the goals is required following the close of the previous tax year. Failure to submit an annual report may result in the removal of the wildlife (1-d-1w) designation on the property.

### **4. GUIDELINES – ECOLOGICAL LABORATORY**

#### **a. Application**

An application must be timely filed after January 1 and before May 1 of the current tax year. This application must be adequately completed and include a written agreement with a public or private university using the property as an ecological laboratory.

In addition to the completed and signed application, please include the following documentation:

An Ecological Laboratory Plan that covers at least one year and up to five years

After the first year, an annual report that would indicate results or progress from the prior year's activities

Information or bios about the participating faculty and students

Pictures of the projects and any machinery or special items pertaining to the research

A signed agreement with the university with the terms between the parties



Contact information for the faculty personnel in charge and responsible for the research

TCAD will need to arrange and perform a field check of the subject property with the land owner and responsible faculty once the research begins.

If you file after May 1 and are approved, you may receive the special valuation with an additional tax penalty equal to 10% of the difference of the tax imposed on the property with the special valuation and the amount that would have been imposed on the property if it had been at market value.

If your application is approved, you do not need to file another application unless the chief appraiser notifies you that a new application is required. An annual report of the activities conducted on the property will be required before May 1 of the following tax year for each year the property receives the ecological laboratory special valuation.

**b. Notifying TCAD of Changes**

You must notify the chief appraiser in writing if you change the use of the land or if your eligibility of 1-d-1 appraisal ends. Section 23.54(h) of the Texas Property Tax Code requires a landowner receiving the special valuation to give notice of any change in writing prior to May 1 of the current tax year. If the change is not reported you may incur a fee equal to 10% of the difference of the tax imposed on the property with the special valuation and the amount that would have been imposed on the property if it had been at market value.

**Any change in ownership will generate an application request that must be timely filed with TCAD.**

**5. ROLLBACK TAX**

The possibility for a "rollback tax" exists under **any** special land valuation.

**a. Causes**

Under the 1-d-1 designation, a rollback is triggered by a physical change in use; reduced intensity of use would not trigger a rollback, however, **stopping all agricultural activity will result in a rollback**. Taxes are recaptured for five taxing years prior to the year of change and a lien is placed on the property experiencing the rollback.

**b. Assessment of Fees**

The additional tax is measured by the difference between taxes paid under productivity valuation and the taxes which would have been paid if the land had been put on the tax roll at market value. In addition, a 7% penalty is added to each year that the original tax would have been due to the Travis County Tax Assessor's office.

**c. When the Rollback Tax is Due**

The rollback tax is an additional tax to your property tax bill for your property. This additional bill becomes due on or before February 1 of each taxing year and at least 20 days after the



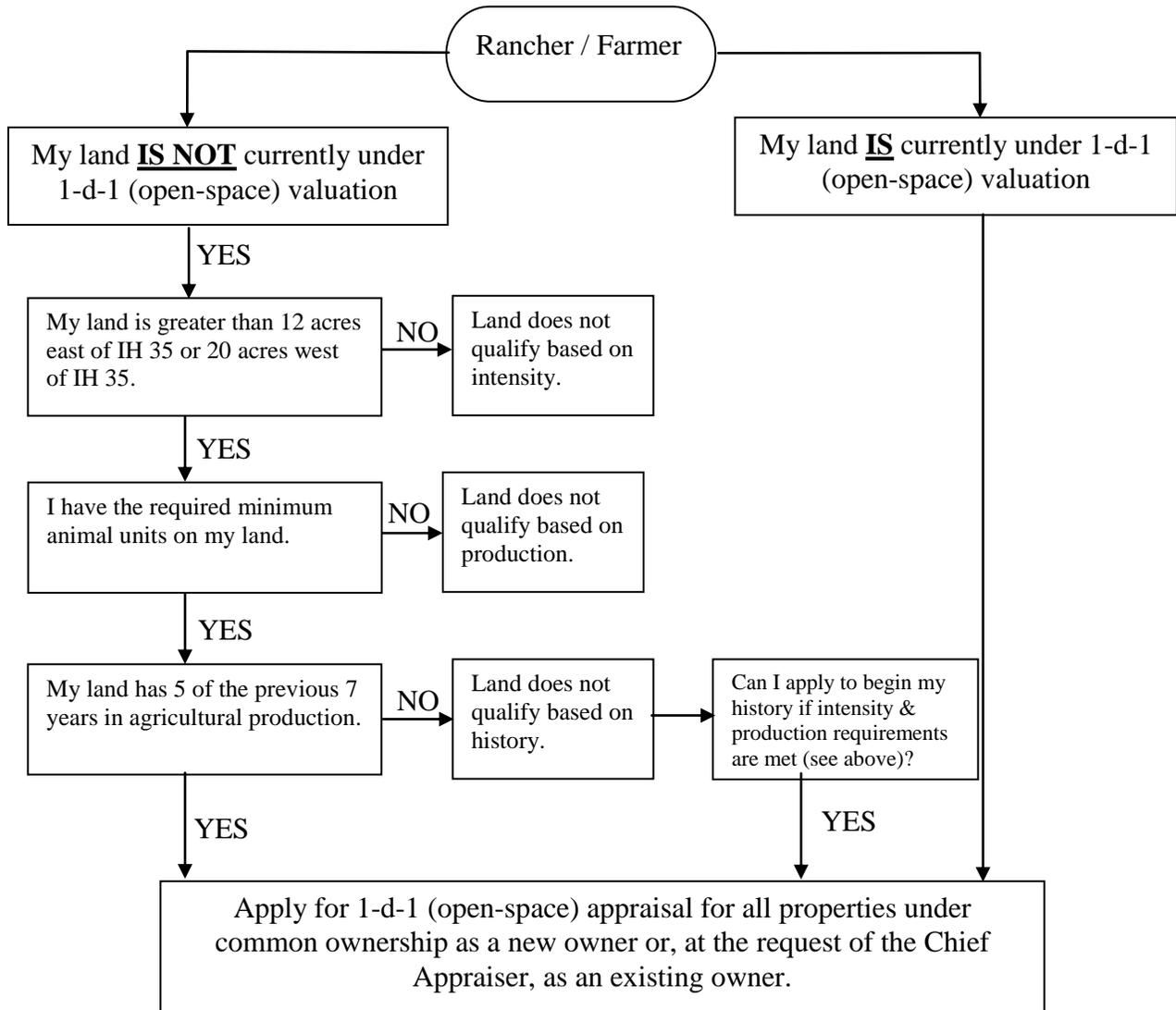
tax bill is mailed.

**d. TCAD's Role**

Routine spot checks of all land currently receiving the special valuation for 1-d-1 or wildlife will be performed by TCAD staff. Non-compliance is documented and action will be taken to remove non-qualifying land from the 1-d-1 designation and receiving the special valuation. A rollback will be initiated if the requirement for rollback is met after the Chief Appraiser sends the owner written notice of the determination to remove 1-d-1 from the property.



### 6. Flowchart for Applying for the 1-d-1 valuation of your property



### Items to bring in addition to your application:



#### New Applicants (land does not have 1-d-1)

- Photos of your livestock
- Receipts – feed, veterinarian, fencing, etc. (show up to 5 years)
- Settlement sheets – sales or purchases of product (show up to 5 years)
- Leases – grazing or farming (show up to 5 years)
- Notarized affidavits(2) – neighbors or veterinary service providers
- Form Schedule F of your Income Tax Return (show up to 5 tax years)

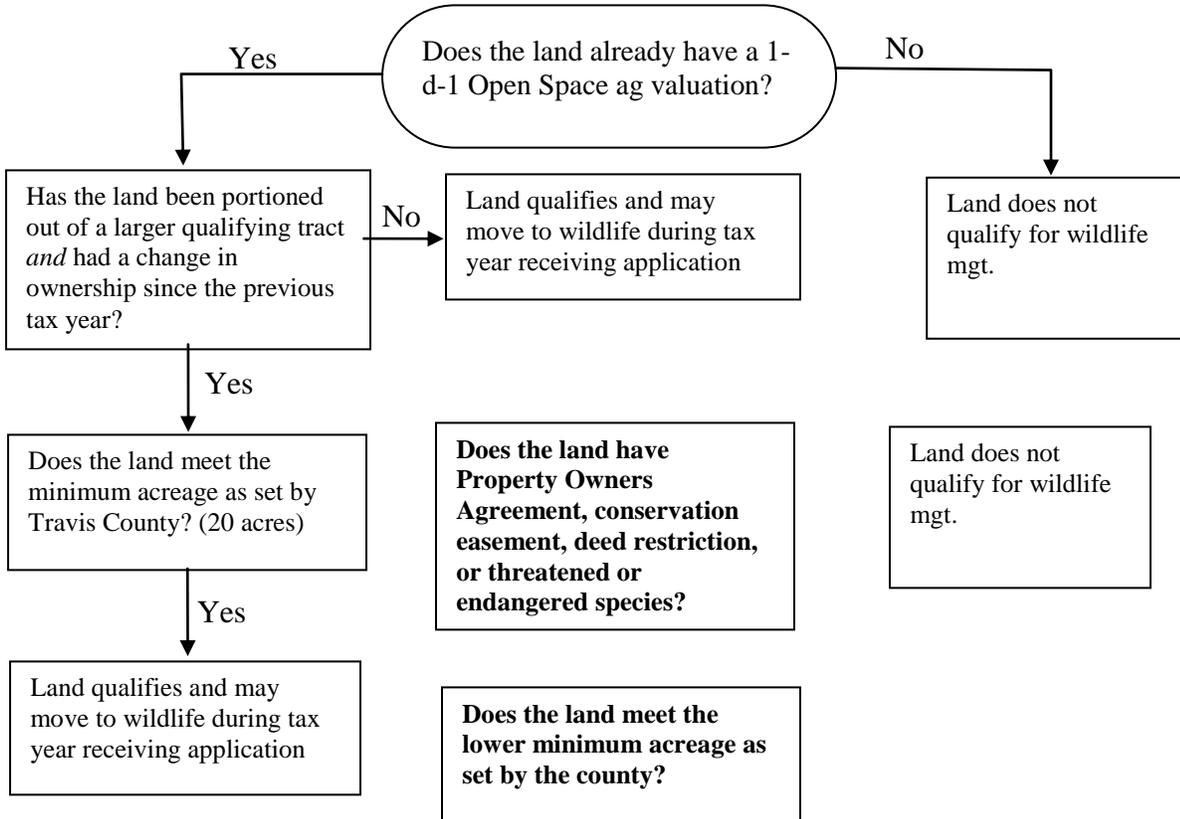
#### Existing 1-d-1 Applicants

- Receipts – feed, veterinarian, fencing, etc.
- Settlement sheets – sales or purchases of product
- Leases – grazing or farming
- Form Schedule F of your Income Tax Return for previous 5 tax years





### 7. Determining Qualification for Wildlife Management





### **Definitions of Key Words/Phrases**

**Prudent** – capable of making important management decisions; 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 the area of the taxing unit.

**Principal Use** - If the land is used for more than one purpose, the most important or primary use must be agricultural. For example, pleasure gardening isn't the principal use of residential land.

**Cultivate** – to prepare and use land for crops.

**Animal unit (AU)** – One AU normally equates to 1000 pounds of animal: 1 cow, 2 - 500 lb calves, 6 sheep, 7 goats, or 1 breeding horse for breeding purposes.

**Agricultural use to the degree of intensity generally accepted in the area** — farming or ranching to the extent that the 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. A better understanding of this definition can be gained by identifying the key elements of the definition and explaining each as follows:

1. **Principally means the more important use in comparison with other uses to which the land is put.**
2. 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 prudent manager. This is not strictly tied to numbers but is tied to production (**i.e. a few cows or horses 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.**)
3. 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. Prudent or ranch managers located in Travis County are assumed to have similar equipment of similar value and utility.
4. **Substantial tract** is a tract of land large enough to be utilized agriculturally by itself in a prudent manner.
5. Area is interpreted to be that land inside the jurisdictional boundaries of the Travis Central Appraisal District. The county is divided into three sub areas, based on general soil types and production potential, for valuation purposes.

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

**Hay land (DC)** - land used to grow forage that is typically baled for later use by livestock.

**Improved pasture (IP)** - land planted/sprigged to grasses that are not native to central Texas and is used to graze livestock.

**Native pasture (NP)** - land that has grasses native to Travis County and is divided into two separate groups.



1. Better (NP1) - land is fairly level with adequate top soil and is open to lightly brushy. Brush control, fertilizer, and herbicide etc. might have been done.
2. Poorer (NP2) - Land is rough with moderate to steep slopes, canyons, draws, moderate to heavy brush and little top soil.

Wildlife Management (1-d-1w) - To qualify for agricultural appraisal under the wildlife management use, land must be qualified for and appraised as agricultural land under 1-d-1 in the year prior to conversion. The land must be actively used to generate a sustaining, breeding, migrating or wintering population of indigenous wild animals. The primary use requirement is particularly important for land used for wildlife management. Land devoted to wildlife management can be used as a residence for the owner, but the land will not qualify if residential use - and not wildlife management - is the land's primary use. For more information on wildlife management see the current *Guidelines for Qualification of Agricultural Land in Wildlife Management Use* available from the Property Tax Division of the Comptroller of Public Accounts.

Roll Back - The term used to identify the recapture of taxes when land previously valued agriculturally changes use to a non-agricultural use.

Waste Land (WL/non-existent prior to 1989) - Land that the operator would/could not use. Wasteland is normally restricted to less than 20 percent of the total tract of land. Consists of creeks, draws or other areas that are not financially feasible to utilize. This can also apply to small tracts that have been split by roads.



**Equipment Commonly Used by a Travis County Dry-land Farmer**

**Crop** – Wheat, Oats, Corn, Cotton Sorghum

<b><u>Equipment</u></b>	<b><u>Quantity</u></b>
Tractors	
range 40—100HP	3
Chisel Plow	1
Disk Plow	1
Grain Truck (hired)	
Grain Drill	1
Harvest Equipment (hired)	
Sprayer	1
Planter	1
Cultivator	1
Moldboard plow	1
Lister/bedder	1
Roller	1
Cotton Trailers	1 or more
Shredder	2

\* Persons with large operations may have more equipment while operators that do not have diversified crops may only have the equipment applicable to their particular crop.

**Equipment Commonly Used by a Travis County Livestock Farm**

**Livestock** – Cattle, Horses, Goats, Sheep

<b><u>Equipment</u></b>	<b><u>Quantity</u></b>
Barn or Sheds	1 or more
40-60HP Tractor	1
Chisel Plow	1
Disk Plow	1
Shredder	1
Stock Trailer	1
Working Pens	1
Squeeze Chute/Headgate	1
Portable Panels	Variable



**LAND CLASSIFICATION**

The first character of a land classification is the sub area, delineated by school district:

<b>Sub Area 1</b>	<b>Sub Area 2</b>	<b>Sub Area 3</b>
Pflugerville ISD Manor ISD Coupland ISD Elgin ISD Hutto ISD	Austin ISD Round Rock ISD Del Valle ISD Hays CISD	Lake Travis ISD Lago Vista ISD Johnson City ISD Marble Falls ISD Eanes ISD Leander ISD Dripping Springs ISD

The second and third characters are land use codes:

<b>Code</b>	<b>Type</b>
DC	Dry Crop Land
NP	Native Pasture
IP	Improved Pasture
WL	Waste Land

<b>Code</b>	<b>Type</b>
WP	Wildlife Pasture
WDC	Wildlife Dry Crop
WIP	Wildlife Improved Pasture

The fourth character expresses the quality of the pasture and is only used in classifying Native Pasture (NP):

<b>Code</b>	<b>Quality</b>
1	Better Quality
2	Poorer Quality

Examples of land classification are:

<b>Code</b>	<b>Parcel description</b>
2NP1	Tract of land found in sub area 2 that has native pasture of better quality.
1DC	Tract of land found in sub area 1 with dry crops



## Travis Central Appraisal District

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[www.traviscad.org](http://www.traviscad.org)

For more information on agricultural valuation please see the following Websites:

Travis Central Appraisal District: <http://www.traviscad.org> (under Forms)  
Agricultural Application & Guidelines  
Travis County Wildlife Application & Wildlife Management Guidelines

Comptroller's Office: [www.cpa.state.tx.us](http://www.cpa.state.tx.us)

Texas Property Tax Code, Sections 23.51 through 23.57  
<http://www.window.state.tx.us/taxinfo/protax/tc06/index.htm>

Guidelines for the Appraisal of Agricultural Land:  
<http://www.window.state.tx.us/taxinfo/proptax/agland/index.html>

Guidelines for Qualification of Agricultural Land in Wildlife Management Use:  
<http://www.window.state.tx.us/taxinfo/protax/agrland/index.html>

Agriculture Property Tax Conversion for Wildlife Management – Texas Parks & Wildlife:  
[http://www.twpd.state.tx.us/landwater/land/private/agricultural\\_land](http://www.twpd.state.tx.us/landwater/land/private/agricultural_land)

West Travis County is in the Edwards Plateau and Cross Timber Prairies Ecological Region.  
East Travis County is in the Post Oak Savannah and Blackland Prairie Ecological Region.