

Angelina County Appraisal District Ag/Timber Guidelines and Requirements

TIMBERLAND QUALIFICATION GUIDELINES

The general policy of the Angelina County Appraisal District is in accordance with the property tax code and rules prescribed by the Comptroller's Property Tax Assistance Division. In order to qualify for timberland use valuation, the land must:

1. Be utilized to the degree of intensity generally accepted in Angelina County. Degree of intensity is measured by local timber for at least five of the last seven years, and;
2. Be currently devoted principally to timber production and must have been devoted principally to the production of timber for at least five of the last seven years, and;
3. Be managed in a typically prudent manner. Typically prudent may be measured by comparing the actual production of a tract to the average yields of Angelina County, and;
4. Be managed with the intent of producing income, and;
5. Be devoted to timber production on January 1 of the year in which the application is submitted.

Requirements

It is requested that all applications for timber use include a timber management plan. However, a timber management plan is required for applications that contain less than 20 acres (must have at least ten total acres in order to qualify).

Areas of a tract that are used in productivity, such as a road, right-of-way (even if taken by eminent domain), buffer area, or firebreak, are still considered to qualify for productivity or restricted-use timber land.

*** see available list of foresters available to assist in timber management plan development***

The value of timber productivity acreage will vary according to timber prices, timber type, and soil type. Timber prices are based on a 5-year sales average published per year by Texas A&M.

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OPEN SPACE AGRICULTURAL LAND QUALIFICATION GUIDELINES

The general policy of the Angelina County Appraisal District is in accordance with the Comptroller’s office of the Property Tax Assistance Division qualification guidelines for agricultural use. The District’s policy is that in order to qualify for open space agricultural use valuation, the land must be utilized to the degree of intensity generally accepted in Angelina County. Degree of intensity is measured by local farming and ranching practices of a typically prudent manner. This guideline specifically excludes land on which token agricultural use occurs in an effort to obtain tax relief or where agriculture is simply a past time or hobby.

1. Be currently devoted principally to agricultural use and must have been used for a qualifying use for at least five of the last seven years.
2. Be managed in a typically prudent manner. Typically prudent may be measured by comparing the actual production of a tract to the average yields of Angelina County.
3. Be a substantial tract of land. Substantial means as an identifiable tract of land of adequate size to support a typically prudent operation.
4. Be devoted to agricultural production of January 1 of the year in which the application is submitted.

Requirements

Type of Ag Operation	Minimum Acres	Stocking Rate
Cow/Calf Native Pasture	20	1 unit to 5 acres
Cow/Calf Improved Pasture	15	1 unit to 3 acres
Horse Breeding or Training	10	Income production
Hay Production	10	Three cuts per year
Truck Farming (dry crops)	5	Use of 5 acres
Horticulture Operations	5	Greenhouses & outdoor production
Aquaculture Operations (Catfish)	10	Water surface acres
Goats (Dairy)	3	6 units to 1 acre
Bees	5-20	6-12 hives, respectively

Price per acre of open space agricultural use \$150.00/acre

Price per acre of beekeeping productivity use \$774.00/acre