



Walker County Appraisal District

Agriculture Appraisal Guidelines - *Typical Levels*

Qualification based on Ownership of Land

Updated- 04-Mar-20

Cattle	1. A minimum of at least <u>ten</u> (10) acres is typically needed to meet local levels.
	2. At least <u>five</u> (5) units.*
Horses	1. A minimum of at least <u>ten</u> (10) acres is typically needed to meet local levels.
	2. At least <u>five</u> (5) units.*
	3. Typically, operations set up strictly for boarding, training & showing do not support an agricultural purpose.
Goats	1. A minimum of at least <u>ten</u> (10) acres is typically needed to meet local levels.
	2. Land can be partially wooded but must have grasses & other food sources from the land to support the goat herd.
	3. A minimum of <u>ten</u> (10) nannies are needed to qualify.*
Sheep	1. A minimum of at least <u>ten</u> (10) acres is typically needed to meet local levels.
	2. Land must have enough grasses & other food sources from the land to support the sheep herd.
	3. A minimum of <u>ten</u> (10) ewes are needed to qualify.*
	4. Qualifying sheep operations should involve raising sheep for wool or mutton & not strictly to be sold for showing purposes.
Hay	1. A minimum of at least <u>five</u> (5) acres is typically needed to meet local levels.
	2. Typically should have proof of <u>two</u> (2) cuttings on normal years. (no drought)
	3. Land should be fertilized early each year.
Orchards & Vineyards	1. A minimum of at least <u>three</u> (3) acres is typically needed to meet local levels.
	2. Each application will be considered on a case by case basis.
	3. Pecans 40x 40 grid = 27 trees/ac; Peaches 18 x 18 grid = 135 trees/ac Blueberries 5 x 8 grid = 1089 trees/ ac
Truck Farms	1. A minimum of at least <u>three</u> (3) acres is typically needed to meet local levels.
	2. Small operations may qualify if managed intensively and proof can be provided verifying produce is sold wholesale to the public.
Christmas Tree Farms	1. A minimum of at least <u>three</u> (3) acres is typically needed to meet local levels.
	2. Trees should be kept trimmed annually.
	3. Christmas tree grids are generally a 5x5 = 1742 trees/ ac or a 6x6 = 1210 trees/ ac
Swine, Ostrich, Emus, Alpacas & Llamas	1. A minimum of at least <u>three</u> (3) acres is typically needed to meet local levels.
	2. At least <u>five</u> (5) units.*
	3. Only the land used for breeding & raising / grazing will be considered.
	4. Each application will be considered on its own merits.
	5. These operations are non-typical for the area - annual operation survey required to maintain special valuation.
	6. Each application will be considered on its own merits.
Chicken & Turkey	1. A minimum of at least <u>three</u> (3) acres is typically needed to meet local levels.
	2. At least <u>fifty</u> (50) chickens / <u>twenty five</u> (25) turkeys.*
	Only the land used for breeding & raising / grazing will be considered.
	Each application will be considered on its own merits.
	These operations are non-typical for the area - annual operation survey required to maintain special valuation.
Catfish Farms	1. Proof of purchase of fingerlings must be provided as well as verifiable sales records.
	2. Each application will be considered on its own merits.
Bee Keeping	1. Sec. 23.51(2) requires minimum of 5 acres with a maximum of 20 acres.
	2. Minimum of 6 hives for first 5 acres. Addition of 1 hive for each additional 2.5 acres.
	3. Three year cycle requiring re-application every 3rd year

*The minimum headcount of any livestock should increase exponentially in proportion to the number of acres in order to remain within the typical levels for the area.

Typically, a 10 acre tract designated as Ag may not lose Special Valuation status on remaining 9 acres if 1 acre is split out for a homestead.

To be determined on a case by case basis depending on intensity.