



# FORT BEND CENTRAL APPRAISAL DISTRICT

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## General Information

1. An agricultural use must be the **primary** use of the land.
2. A separate application is requested for each account. The application period is from Jan 1 to April 30 of the year in which you wish to have this special appraisal.
3. Late applications are taken from May 1 until the day before the property is certified. (If approved a 10% penalty is assessed for late applications.)
4. If a person fails to file a valid application on time, the land is ineligible for appraisal as provided by this subchapter (Subchapter D) for that year. (Sec. 23.54(e) Texas Property Tax Code)
5. First time applicants must be able to show proof of agricultural use five out of the last seven years.
6. A new agricultural application must be filed whenever there is a change in use, or change in the ownership of any kind, or at the request of the Chief Appraiser. For example: (change in use) whenever changing from irrigated cropland to dry cropland, from native pasture to row crop, etc.
7. A minimum of 1 acre must be taken out for a home site, where applicable.
8. The degree of intensity must be met before a property will qualify, for all types of agricultural use. (See guidelines)
9. Each application will be considered on its own merit.
10. If the subject tract is leased, a copy of the lease must accompany the application. In the case of a verbal lease, a notarized affidavit by the Lessee verifying the terms of the lease is required.

**The following is a guideline for Degree of Intensity Ratings:**

<b>Type</b>	<b>Producing</b>	<b>Intensity Rate Per Year</b>	<b>Minimum Acres</b>
Cropland	Cotton	15 bales – 3/4 per acres	20 acres
	Corn	1000 bushels – 50 per acre	20 acres
	Milo	70,000 lbs – 3500 per acre	20 acres
	Soybeans	500 bushels – 25 per acre	20 acres
Irrigated Farm Rotation	Rice	100,000 lbs – 5000 per acre	20 acres
Pasture	Improved pasture or hay*	50 tons – 2tons/ac (hay) 5 animal units – 1 to 5 ratio	25 acres
	Native pasture*	5 animal units – 1 to 8 ratio	40 acres
Orchards	Pecan	16 trees per acre (50' centers)	5 acres
	Fruit	300 trees per acre (12' centers)	5 acres

\* Animal unit = 1000 lbs

Note: Smaller acreage tracts may qualify if used in conjunction with other acreage to meet the minimum acreage requirements. Less than 5 acres must be used with adjoining acreage of the same use.

**Important Notice**

Per Property Tax Code Section 23.55, if your land qualified for agricultural appraisal and you change its use to a non-agricultural use, you will owe an additional “rollback” tax for each of the previous five years in which your land received the special appraisal. The rollback tax is a penalty for taking the land out of agricultural production. The rollback tax is the difference between the taxes one has paid on one’s land’s agricultural value and the taxes one would have paid if the land had been taxed on its higher market value, plus a 7 percent flat interest is charged for each year from the date that the taxes would have been due.

BK – (BEEKEEPING) 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. This allows the owner to raise or keep bees for two purposes: (1) pollination or (2) the production of human food or products that have commercial value.

**GUIDELINES FOR TYPICAL FARMING AND RANCHING OPERATIONS**  
**BEEKEEPING**

Standard practices:

Minimum 5 acres and 6 hives

Maximum 20 acres and minimum 12 hives

Each additional 2.5 acres after 5 is 1 additional hive

**Fort Bend Central Appraisal District**  
**Degree of Intensity for Beekeeping**

Beekeeping is an agricultural use and shall qualify for agricultural use productivity valuation if used for pollination or for the production of human food or other tangible products having a commercial value. (Sec. 23.51(2) Tax Code)

**Acreage Requirement:** the State of Texas has set a minimum of 5 acres and a maximum of 20 acres to qualify beekeeping as an agricultural use.

The Fort Bend County degree of intensity standard is set at a minimum of six colonies and 5 acres. The minimum degree of intensity was established using Section 131.001 Texas Agriculture Code’s definition of an apiary, which is a place where six or more colonies of bees or nuclei of bees are kept. A colony is the hive and its equipment and appurtenances including bees, comb, honey, pollen and brood.

For each additional 2.5 acres one additional hive is required. If additional acreage is less than 2.5 acres, no additional hive is required. For example, if a property owner has 14.6 acres of land used for beekeeping nine hives would be needed to qualify:

First 5 acres	6 hives
Additional 7.5 acres	3 hives
Remaining 2.1 acres	0 hives
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Total Hives required	9 hives

When property owners initially qualify for agricultural appraisal they must show proof of history for agricultural use/beekeeping for any five of the preceding seven years. One way to do this is to ask for export, import or intra-state permits, which are required by the Texas Apiary Inspection Service to transport hives.