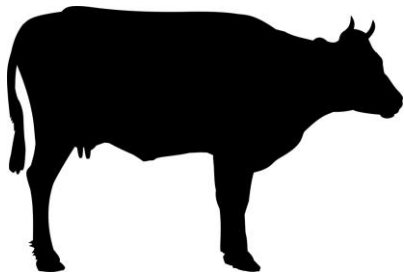


Palo Pinto Appraisal District

OPEN SPACE

1-D-1

MANUAL



2017

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Agricultural Land

The following pages are the guidelines, qualifications and calculation of value for agricultural land in Palo Pinto Appraisal District. The guidelines are within the requirements for mass appraisal purposes. Any laws, rules, definitions, or methods not listed in this manual will be followed according to Section 23.51 of the Texas Property Tax Code, the Manual for the Appraisal of Agricultural Land published by the State of Texas Property Tax Board, and the Soil Survey for Palo Pinto County published by the United States Department of Agriculture Soil Conservation Service.

Land Productivity Valuation

Two amendments to the Texas constitution permit agricultural and open-space land to be taxed generally on its agricultural-use or productivity value. This means that taxes would be assessed against the productivity value of the land instead of the selling price of the land if on the open market.

The legal basis for special land appraisal is found in the Texas Constitution in Article VIII, Sections 1-d and 1-d-1. The two types of land and valuation are commonly called “ag-use” for 1-d and “open space” for 1-d-1. The corresponding provisions of the Texas Property Tax Code are Sections 23.41 through 23.46 for 1-d and Sections 23.51 through 23.57 for 1-d-1.

The two types of agricultural land are similar. Under both provisions, the land must be in agricultural use and valued in the land manner. However, there are differences in the qualifications that must be met in order to receive the productivity valuation.

1. Ag-Use or 1-d:

- a. The land must be owned by a natural citizen. Partnerships, corporations or organizations may not qualify.
- b. The land must have been in agricultural use for three (3) years prior to claiming the special appraisal.
- c. The owner must apply for the designation each year and file a sworn statement about the use of the land.
- d. The agricultural business must be the land owner’s primary occupation and source of income.

2. Open-Space or 1-d-1:

- a. The land must be currently devoted principally to agricultural use to the degree of intensity generally accepted in the area.
- b. The land must have been devoted to a qualifying agricultural use for five (5) of the preceding seven (7) years.
- c. Land within the boundaries of a city or town must have been devoted to a qualifying agricultural use for the preceding five (5) years.
- d. Agricultural business does not need to be the principal business of the owner.
- e. Once an application for 1-d-1 is filed and approved, a landowner is not required to file again as long as the land qualifies unless the chief appraiser requests another application to confirm qualifications.

However, this manual will concentrate on 1-d-1 since Palo Pinto County does not have any 1-d land at this time or any time during the previous ten years.

These provisions are effective only if applications are filed with the appraisal district office in a timely manner. Applications should be filed between January 1 and April 30.

Information and data used to establish values shall be obtained from:

- Surveys from land owners
- Texas Agricultural Extension Services
- Natural Resources Conservation Services of the United States
- Other recognized agricultural services

In order to calculate agricultural productivity values; income and expense information and the capitalization rate must be obtained. After gathering and analyzing all income data, determine a typical lease rate for each category of land for each year and calculate the typical expenses that need to be figured. Once the typical expenses are calculated for each category of land, the data is entered in the spreadsheet. The expenses are deducted from the income to arrive at a net to land. The net to land for the five-year period is then averaged and divided by the capitalization rate to arrive at a productivity value for each category of land. The capitalization rate is provided by the comptroller of public account's office.

AGRICULTURAL LAND QUALIFICATIONS GUIDELINES

The general policy of the Palo Pinto Appraisal District is in accordance with the State Property Tax Board's qualification guidelines for agricultural use. The District's policy is that in order to qualify for 1-d-1 the land must:

1. **CURRENT USE**: Must be devoted principally to an agriculture use. 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. Other uses do not prevent the land from qualifying as long as the primary use is agriculture. The land must be "currently devoted" to the agricultural use. The use must be the lands primary use and not a secondary use.
2. **HISTORY**: According to state law, the land must have been used for five (5) of the preceding seven (7) years for agricultural production. As long as agricultural was the principle use in the preceding years, the land qualifies even if the use did not meet the degree of intensity requirement in all or some of the years. For example; if applying for 1-d-1 valuation for the 2015 tax year a property was used for agricultural in 2014, 2013 and not for 2012, then again used in 2011 and 2010 and again was not used in 2009 and was used for agricultural in 2008, the land would pass the history test. 2015 or the current tax year is not used in the history test and lapses of two (2) years during the seven (7) years are allowed.

** If the land is located inside an incorporated city or town, then the land must not be provided with city services or it must have been devoted principally to agricultural use continuously for the preceding five years.**
3. **DEGREE OF INTENSITY or MINIMUM STANDARDS**: The land must be utilized to the degree of intensity generally accepted in the Palo Pinto Appraisal District. Degree of Intensity is measured by local farming and ranching practices of a typically prudent manager. This specifically excludes land on which token agricultural occurs in an effort to obtain eligibility or where agricultural is simply a hobby. In this case, the applicant's management practices and factors of production must be reviewed to see if he is typical. Typically prudent management may be measured by comparing the actual production of the subject property to the average yields in Palo Pinto County. For purposes other than beekeeping, which has its own acreage requirements specified by law. These guidelines listed below will be required to distinguish qualifying agricultural tracts from hobby operations. This is a guideline only and any application for agricultural valuation below the minimum standards listed below will be considered on a case by case basis. The test measures whether the land is being farmed or ranched to the extent typical for agricultural operations. Land used in conjunction with larger tracts may qualify if used to

store farm equipment, working ranch horses, bull pastures, weaning pastures IF they are contiguous. This test is intended to exclude land on which token agricultural use occurs in an effort to obtain tax relief.

The following degree of intensity or minimum standards are currently in use in Palo Pinto County for land requirements:

LIVESTOCK

To qualify for the 1-d-1 the land must have sufficient number of acres to support two (2) animal units during the normal growing season without supplemental feeding.

ANIMAL UNIT EQUIVALENTS

Below is a list of the number of each Class of livestock that typically constitutes one Animal Unit.

<u>Adult Bull or Cow with Calf</u>	<u>1</u> <u>head</u>	<u>1</u> <u>AU</u>
<u>Yearlings</u>	<u>4</u> <u>head</u>	<u>1</u> <u>AU</u>
<u>Equine - Adult</u>	<u>1</u> <u>head</u>	<u>1.25</u> <u>AU</u>
<u>Equine - Colt</u>	<u>2</u> <u>head</u>	<u>1</u> <u>AU</u>
<u>Sheep with or without lambs</u>	<u>6</u> <u>head</u>	<u>1</u> <u>AU</u>
<u>Lambs- weaned</u>	<u>8</u> <u>head</u>	<u>1</u> <u>AU</u>
<u>Goats with or without kids</u>	<u>6</u> <u>head</u>	<u>1</u> <u>AU</u>
<u>Kids - weaned</u>	<u>8</u> <u>head</u>	<u>1</u> <u>AU</u>

TYPICAL PRUDENT GUIDELINES

Below is a list of **typical** guidelines to the required number of acres to handle the required number of animal units. PPAD has a minimum of two (2) animal units for prudent management.

Type of Land	Minimum Animal Unit	Typical Acres Needed for Minimum Animal Units
Improved Pasture	2	20 acres
Native Pasture	2	40 acres
Barren Land	2	60 acres
Irrigated Land	2	20 acres
Other Production	Minimum Acres	Typical Yield
Hay Production (cut, bailed & used)	10 Acres	*6,000 lbs per Acre
Orchard--Native Pecans	5 Acres	14 Trees per Acre
Orchard—Improved Pecans	5 Acres	35 Trees per Acre
Orchard—Fruit Trees	5 Acres	70 Trees per Acre
Tree Farms--	5 Acres	100 Trees per Acre
Garden/Truck Farm-Grown for sale or Trade	5 Acres	Annually grown & harvested

Berries -- Blackberries	5 Acres	1,210 plants per acre
Blueberries	5 Acres	605 plants per acre

* Average Round Bale weights 1,100 lbs for a 5x5 bale – (6 bales per 10 Acres)

* Average Square Bale weights 65 lbs- (92 bales per 10 Acres)

MINIMUM ACREAGE REQUIREMENTS

Minimum Acreage **Native**– A minimum of twenty (20) acres is required for **native** pasture cattle operations. However adjacent land may qualify for open-space if it is leased and run as a part of a larger operation.

Minimum Acreage **Improved**– A minimum of ten (10) acres is required for **improved** pasture cattle operations. However land may qualify for open-space if it is leased and run as a part of a larger operation.

PART OF LARGER OPERATION

If a small tract is leased as part of a larger operation, it may qualify. Written verification of participation in a larger operation must be on file with the Appraisal District. This written documentation can be a written lease and/or a written statement from the property owner that an oral agreement is in effect. If a statement is used, the location of property, parties involved and length of agreement must be stated.

CHANGE OF USE OR ROLLBACK TAX

Under 1-d-1, a rollback is triggered by a change in use to a non-agricultural use that would not qualify for productivity use. Taxes are rolled back to recapture for the five (5) years preceding the year of the change.

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 on the appraisal roll at market value.

A change of use is a physical change. The owner must stop using the land for agricultural purposes. Normally a change of use is visible from the signs of development or new construction. A reduction in an agricultural operation that does not meet the degree of intensity standards does not receive a rollback, that property only loses its agricultural special valuation.

- **OWNER THAT IS OVER 65**

If land appraised as 1-d-1 is owned by someone 65 years or older, before making a determination on *change of use*, you must first send a written notice (E-Z Doc – AG O 65 LETTER #1) by Certified Mail with a return addressed postage paid envelope enclosed. When PPAD employee prints this form they must sign their name and put deadline date on the bottom of the letter. (Deadline is 60 days from the date of the letter).

If no response is received on or before 60 days of the first notice- a SECOND notice must be sent to the property owner immediately after the expiration of the 60 day notice.

(E-Z Doc – AG O 65 LETTER #2) This must be sent by first class mail in an envelope that has in all capital letters “RETURN SERVICE REQUESTED”. This second notice must give the property owner an additional 30 days to respond.

If no response or no appropriate response is received by PPAD within this 90 day period – then send a denial letter by certified mail.

FILING DEADLINE

The deadline for applications is “before May 1st,” meaning the application form must be postmarked or filed no later than midnight April 30th. For good cause and only on the property owner’s request, the chief appraiser may extend the filing deadline for not more than 60 days.

LATE APPLICATIONS

The property owner may file a late application up until the appraisal review board approves the appraisal records for that year. This usually occurs around July 20th. However, for good cause and only on the property owner’s request, the chief appraiser may extend the filing deadline. There is a penalty for late application. An application filed after April 30th is subject to a penalty equal to 10% of the difference between the tax if imposed at market value and the tax imposed at the agricultural productivity value. The chief appraiser must note the penalty in the appraisal records and send the property owner written notice explaining the reasons for the penalty.

AGRICULTURAL USE APPLICATIONS

Agricultural use applications are required in order to grant agricultural use valuation. Palo Pinto Appraisal District has developed its own application with all of the requirements of the state application. Pages 1-3 of the application must be filled out in entirety. Page 4 must be signed and dated by the property owner, property owner’s agent, or the individual requesting the agricultural use special valuation.

An optional owner questionnaire is attached to all applications and is not mandatory to be filled out. Lessee questionnaire is also attached to all applications and it is recommended the applicant fill out this form if he/she leased the land to another individual. All lease information acquired is entered into the appraisal districts lease information spreadsheet for further analysis during the valuation of agricultural land.

When filing an application, the property owner must provide as much evidence as possible.

The following are some types of documentation that will be helpful in proving their case:

- Notarized affidavit from the previous owner or any other person having knowledge of the history of the land
- Receipts showing purchase of livestock, feed, fencing material, farm and ranch equipment, etc.
- Pictures of the property
- Income tax returns, Schedule F

- Lease agreements
- Any other information documentation of agricultural use on the property.
- The more information that is provided, the better chance of being approved for the open-space evaluation.

ACTION ON APPLICATIONS

The chief appraiser or her designee must review each application and decide to approve it and grant agricultural appraisal, disapprove it and ask for more information, or deny the application. The chief appraiser must determine the validity of all timely filed applications before she turns the appraisal records over to the appraisal review board. The chief appraiser usually gives the appraisal records to the appraisal review board by May15th. The chief appraiser must also review all late applications before the appraisal review board approves the appraisal records. If she denies an application, she must notify the applicant in writing within five days. The applicant then has 30 days to file a protest with the ARB.

ADDITIONAL INFORMATION

If the initial application does not contain all the information needed to determine whether or not a property qualifies, the chief appraiser may request additional information. The applicant must provide additional information within 30 days after the date of the request or his application will be denied.

ON SITE INSPECTION

All tracts of land associated with an application are inspected via a field visit to the property to determine if the information provided on the application is accurate. Upon inspection of the property, the appraiser will look for signs of agricultural use and make notes of what is seen or not seen. Pictures of the property and evidence of agricultural appraisal may also be taken at this time. A determination is then made either to grant or deny the agricultural special valuation and the application. If the application is denied, the applicant is notified by certified mail with a reason for the denial. If the application is approved, it will be dated and initialed by the appraiser. After the agricultural use is entered into the property, the agricultural use application is scanned in to the account.

DENIAL OF APPLICATION

If the application is denied, the chief appraiser shall deliver written notice to the applicant within 5 days after the date he makes the determination. The notice shall include a brief explanation of the procedures for protesting his action and a full explanation of the reasons for denial of the application. All denials are mailed out by certified mail with in 5 days of determination of denial.

FAILURE TO FILE THE APPLICATION FORM

If a person does not file a valid application before the appraisal review board approves the appraisal roll, the land is ineligible for an agricultural appraisal in that year.

NOTIFICATION OF CHANGES

If the land's ownership, eligibility, or use-type changes, the property owner must notify the appraisal office in writing before the next May 1st.

AGRICULTURAL ADVISORY BOARD

The Agricultural Advisory Board is one of the chief appraiser's most important sources of information. The purpose of the board is to advise the chief appraiser on major issues dealing with agricultural appraisal including local land use, degree of intensity standards, typical production practices, lease and production costs, crops, and typical prudent practices in Palo Pinto County. The chief appraiser is required to appoint, with the advice and consent of the board of directors, an agricultural advisory committee composed of at least three members. The Texas Property Tax Code requires the advisory committee to meet at least three times per year and is not entitled to any form of compensation.

The Agricultural Advisory Board will meet as often as possible to provide the best and most up to date information available to the chief appraiser.

Definitions of Common Terms Used in Agricultural Land Appraisal

Qualified Open-Space Land – Land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use or to production of timber or forest products for five of the preceding seven years or land that is used principally as an ecological laboratory by a public or private college or university. Qualified open-space land includes all appurtenances to the land. For the purposes of this subdivision, appurtenances to the land means private roads, dams, reservoirs, water wells, canals, ditches, terraces, and other reshaping of the soil, fences, and riparian water rights.

Agricultural Use – includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, or planting seed or 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 of fiber, leather, pelts, or other tangible products having a commercial value; and planting cover crops or leaving land idle for the purpose of participation in a governmental program or normal crop or livestock rotation procedure. The term also includes the use of land for wildlife management.

Change of Use – a physical change, the owner must have stopped using the land for agriculture.

Net to Land – the average annual net income derived from the use of open-space land that would have been earned from the land during the five-year period preceding the year before the appraisal by an owner using ordinary prudence in the management of the land and the farm crops or livestock produced or supported on the land and, in addition, any income received from hunting or recreational leases.

Income Capitalization – the process of dividing net to land by the capitalization rate to determine the appraised value.

Capitalization Rate – rate used to determine agricultural valuation. It is 10%, or the interest rate specified by the Farm Credit Bank of Texas or its successor on December 31st of the preceding year plus 2.5 percentage points, whichever is greater.

Livestock – a domestic animal that derives its primary nourishment from vegetation, supplemented as necessary with commercial feed. Livestock includes meat or dairy cattle, horses, goats, swine, poultry, and sheep. Wild animals are not livestock.

Exotic Animal – a species of game not indigenous to this state, including axis deer, antelope, or other cloven-hoofed ruminant mammals, or exotic fowl as defined by Section 142.001, Agricultural Code.

Animal Unit – a standard for comparing different types of livestock that equals 1,000 pounds of live weight.

Wildlife Management – actively using land at the time the wildlife-management use began, was appraised as qualified open-space land, and was used in at least three of the following

ways to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, including food, medicine, or recreation:

- Habitat control,
- Erosion control,
- Predator control,
- Providing supplemental supplies of water,
- Providing supplemental supplies of food,
- Providing shelter, and
- Making of census counts to determine population.

Wildlife Management Plan – gives information on the property’s history and current use, establishes landowner goals for the property and provides a set of activities designed to integrate wildlife and habitat improvement

P7-1 Irrigated Cropland – Cultivated and planted for annual crops that are watered on a regular basis.

P6-1 Orchards – Land having trees planted for the specific purpose of producing fruit and or nut crops.

P5-6 Ag Land in Incorporated City – Any 1-d-1 approved land inside city limits.

P5 Dry Cropland – Land planted in row or broadcast crops that are grown for sale or used for feed for livestock.

P4 Improved Pasture – Perennial grasses (Bluestem, Kline, Bermuda, etc) that are baled and or grazed for livestock.

P3 Native Rangeland – Partially cleared of brush and trees with native grasses used for grazing of livestock.

P2 Native Pasture – Land has extensive canopy, slope and rock making the potential livestock carrying capacity of the land restricted.

P1 Wasteland – Land of extremely poor quality. This land is severely restricted in its ability to support livestock due to erosion, severe rock, and or mountainous terrain. This land must be an integral part of one or more of the land types listed above to support livestock.

Orchards / Vineyards – This operation is in the business of cultivation and growing of trees or grapevines that produce crops of nuts or fruits. A regular schedule of pruning and spraying and cultivation or close mowed turf grass as brush and weed control must be evident. This operation like truck farming can yield good harvests off small acreage, thus a minimum size requirement would be five (5) acres.

Hay Crop – This operation involves the cultivation (fertilizing) of planted or maintained grasses such as hybrid Sorghum grasses or coastal Bermuda. These grasses are then cut, baled and marketed or used for personal livestock feed. Weed and brush control are usually evident. Ten (10) acres is a minimum size requirement for this type of operation. Proof of sales of hay crop, proof of ownership of livestock and baling receipts may be required.

Truck Farming – This operation is in the business of cultivation the soil for planting vegetables. This type of operation depends on a good source of water, thus some type of irrigation equipment should be evident. This type of operation typically requires a minimum of five (5) acres.

Irrigated Cropland – This operation involves the cultivation of the soil for rice production, with the intent to harvest for sale. The tract must be prepared for controlled flood irrigation with a series of levees, and a large reliable source of water. During the dry seasons, rice straw may be cut and baled for livestock feed. Irrigated cropland that is not being farmed and is in the Federal Program to receive subsidies is still considered irrigated cropland. 3-year crop rotation is the most typical being 1 year in rice production and 2 years in pasture.

Grazing Operation – Grazing operations may fall into one or more of the following subcategories: 1) Improved pastures – are composed of grasses that are not native to the area such as coastal Bermuda, K R Bluestem, Alicia, Bahia, Jiggs, Tifton etc. High intensity management practices such as fertilization, weed control, shredding, rotated grazing or harvesting grass for hay are common. Stocking rates for intensely managed improved pastures may be as great as one grown head per acre. 2) Native pasture – are composed of grasses that are native to the area. A low level of management is common. Native pastures that are intensely managed are considered to be equivalent to improved pasture. Stocking rates will vary greatly.

Beef Cow/Calf – This operation is in the business of raising beef for sale to either processors or to other operators as breeding stock. These operators include the purebred operations, also the commercial breeder who sells calves to the local stock markets. Typical requirements include a minimum herd size of five grown head of breeding age animals. One cow/calf pair or a mature individual is considered to be equivalent to one animal unit.

Feeder/Stocker Calf – This operation is in the business of raising beef for processors. This operation involves acquiring calves at a certain weight from cow/calf operators and raising the calves until they gain weight (feed lot or slaughter weight). Although both heifer and steer calves can be found in these types of operations, steer calves are the most prevalent. Typical requirements include a minimum herd size of ten head. Two calves are equal to one animal unit.

Sheep/Goats – This operation is in the business of providing two by-products, wool/mohair and meat. Commercial operations would not require any particular type of breed and is usually in the business of meat production only. Purebred operations are normally primarily in

the business of producing wool/mohair, meat or animals for sale to other producers as breeding stock. Typical requirements include a minimum herd size of twenty-five head.

Horse Farm – This operation is directed to breeding operations. The by-products are colts and fillies. This operation involves having brood mares and either stud (stallion) on location or A/I service. This operation will involve facilities for the care, breeding, and raising of brood stock and their offspring together with intensive training of colts or fillies if operation involves any number of breeds and is not limited to thoroughbred and quarter horse breeds. Typical pastures are of the improved variety such as coastal and alfalfa.

Recreational Horses – Land that is used to graze recreational horses that are not used in a breeding operation or used for ranch work can qualify.

Miniature Horses/Shetland Horses – Refer to the above section on horse breeding operations. Typical requirements are four miniature horses or two Shetland horses. Two miniature horses equal one animal unit; one Shetland horse is equal to one animal unit.

Exotics – This operation involves the raising of deer breeds that are not native to Texas for supplying meat and/or leather for the specialty markets. Production and sale of breeding stock can also qualify, but proof of sales may be required. The pastures that are involved in this type of operation require a seven to eight foot perimeter fence. This fence is made up of wire mesh and may have barbed wire at the top. In order to qualify, the operator should be able to provide the district a harvesting schedule. Typical requirements include fifteen grown deer minimum.

Dairy Cow/Calf – This operation is the business of producing milk/cheese products. This operation involves dairy type breeds such as Holstein and Jersey. Typical operation involves a bull on location or A/I service to several head of breeding age cows. Calf production is necessary for the continual production of milk, and thus also is a secondary crop for the dairy producer. Calves are weaned very early from mother cows and fed out to sell to processors as veal or to local stock markets to supply the stocker calf operators. Heifer calves are returned to the herd as milk producers. Dairy herds are confined to improved pastures and in great numbers that requires a great amount of supplemental feeding. Dairies have also involved some cultivating of grain crops or fodder to support this supplemental food need. Typical requirements include a minimum of twenty-five head. One cow/calf or one mature individual is equal to one animal unit. Feedlot – These operations that take calves and feed them for finishing purposes before slaughter. Only the part used for this operation would qualify.

Apiary or Beekeeping – This operation involves the placing of hives in order for the honeybee to produce honeycomb. This honeycomb is processed into pure honey food product for human consumption. The hives are placed in groups in an open pasture.

Floriculture – This operation is in the business of cultivating plants or nursery stock in pots on top of the ground. This stock is then sold wholesale to nurseries. Intensive conditions exist on small acreages; there are no minimum acreage requirements for these tracts.

Domesticated Fowl – This operation involves the raising of domesticated fowl, such as: chickens, turkeys and quail, as meat for human consumption. Chicken operations may involve also the harvesting of eggs as well. This operation involves raising the birds in large barns holding thousands of birds. The barns then with some surrounding land for access would qualify.

Exotic Birds – This operation involves the raising of exotic birds for breeders, zoo, or specialty markets. To qualify for open-space these cases must be reviewed on an individual basis by the chief appraiser.

Christmas Trees – This operation is in the business of cultivating evergreen trees to market as Christmas trees. A regular schedule of pruning and spraying and cultivation, along with mowed turf grass as brush and weed control must be evident. Some reliable source of water should be present. Intensive conditions exist on small acreages; a minimum size requirement would be three acres.

Aquaculture – This operation involves the raising and harvesting of fish, shrimp, crayfish, or other aquatic animals for human consumption. Intensive conditions exist on small ponds. Raising fish is a qualified agricultural land use when all the elements of a bulk harvest are present. Taking fish by individual line is clearly a recreational activity.