

VAN ZANDT COUNTY APPRAISAL DISTRICT
27867 State Hwy 64 – P.O. Box 926
Canton, TX 75103

Office Hours:
Monday - Friday
8:00 - 4:30

Tel: (903) 567-6171
Fax: (903) 567-1316
www.vzcad.org

1-d-1 Open Space Agricultural Use Special Appraisal
Frequently Asked Questions

The appraisal district receives more calls concerning “Ag Exemption” questions than almost any other topic. “Ag Exemption” is the common term used for 1-d-1 Open Space Special Appraisal. Many landowners in our county either currently qualify or are seeking to qualify for 1-d-1 special appraisal. To help better inform landowners about this tax saving provision, we have attempted to answer the most commonly asked questions below.

What is 1-d-1 open-space special appraisal or “Ag, Timber, Wildlife Exemptions”?

- Amendments to the Texas Constitution permit land used for agriculture, harvesting timber, and managing wildlife to be taxed on its productive capability. This means that taxes would be assessed against the productive value of the land instead of the market value of the land for qualifying property. The productivity value for land is usually much lower than the market value, resulting in considerably less levied tax. The 1-d-1 open-space special appraisal only applies to qualifying land. Taxes for improvements on qualified land are assessed against their market value.

What are the eligibility requirements for 1-d-1 open space agriculture special appraisal?

Summary of Eligibility Requirements:

- The property owner must file a valid application form on or before the April 30th deadline of the application year (late applications can be accepted before the tax roll is certified but a late file penalty is included).
- The land must be currently devoted principally to agricultural use.
- The land must be devoted to an agricultural use to the degree of intensity that is typical in the area.
- The land must have been used principally for agriculture for **five of the preceding seven years**. The property owner is responsible for providing proof of prior year’s agricultural use.
- Land inside city limits has more stringent qualification requirements and may be ineligible.

How much land do I have to have to qualify for 1-d-1 open-space special appraisal?

- Van Zandt County does not have a fixed minimum acreage requirement for 1-d-1 agricultural use. The acreage requirements will depend on the condition of the land itself, the proposed use, and the intensity of use. However, in most situations 10 acres of land is required to support the agriculture intensity of use standard requirement. Van Zandt County does have a minimum acreage requirement for 1-d-1 wildlife management and timber production use. The minimum acreage requirement for wildlife management use is 12.5 acres. The minimum acreage requirement for timber production use is 10 acres. However, when qualified timber land totals less than 20 acres the owner is required to submit additional documentation to support a viable management/harvest plan.

How many head of livestock do I have to have to qualify for 1-d-1 open-space agriculture special appraisal?

- Much like acreage requirements, stocking requirements will depend on the condition of the land itself and the proposed use. To more easily define stocking requirements, the term “Animal Unit” is used. In most cases 1 animal unit equates to approximately 1,000 lbs. of livestock. Generally, the minimum intensity of use standard accepted for Van Zandt County is the greater of 5 animal units or 1 animal unit per 7 acres of land.

As the laws and requirements for qualifying and maintaining 1-d-1 open-space land can be extensive and complex, the information above may have not answered your specific question. Additional information can be found in the District’s *2015 1-D-1 Open Space Intensity Standards* policy posted on our website www.vzcad.org or in the Texas Comptroller’s *Manual for the Appraisal of Agricultural Land* found on the Comptroller’s website www.window.state.tx.us/taxinfo/proptax/agland/. We also invite you to contact our office anytime you have questions or if we can ever be of any assistance.