

Agricultural Eligibility Requirements

Eligibility Requirements

Agricultural appraisal applies only to the land. In order for the land to qualify for agricultural appraisal the property owner must show the chief appraiser that the land has met the following qualification requirements.

- **Current Use:** The land must be currently devoted to the agricultural use and must be the primary use for the bulk of the calendar year.
- **Primary Use:** The land must be devoted principally to an agricultural use. If the land is used for more than one purpose, the primary use must be agriculture. Other uses do not prevent land from qualifying if the primary use is agricultural. For example: if the land is primarily use for grazing cattle but also leased for hunting then the land would qualify. If the other use replaces agriculture as the primary use of the land, then it is no longer principally devoted to agricultural use and cannot qualify for agricultural appraisal.
- **Degree of Intensity:** The land must also be used for an agricultural purpose to the degree of intensity typical in the area. This requirement is intended to exclude land on which token agricultural use occurs in an effort to obtain tax relief. The law is not specific on the degree of intensity, but states that the chief appraiser is responsible for setting the standard based on local agricultural practices. The degree of intensity measures what the owner/operator is putting into his agricultural enterprise - in time, labor, equipment, management, and capital - and compares it with typical levels of these "inputs" for the same type of enterprise in the area.
- **Time Period Test:**
 - **Inside city limits:** The land must have been devoted principally to agricultural use continuously for the preceding five years.
 - **Outside city limits:** The land must be used principally for agricultural use for any five of the preceding seven years.