

Recreational Park and Scenic Land Intensity Standards

Recreational Park and Scenic Defined

Recreational, park or scenic use means use for the following purposes:

- Sporting activities;
- Park or camping activities;
- Development of historical, archaeological or scientific sites; or
- Conservation and preservation of scenic areas

Further explanation of the above mentioned uses.

- Sporting activities are commonly considered to be physical activities engaged in for pleasure. Examples include, but are not limited to, hunting, fishing, golf and baseball.
- Historical commonly refers to past occurrences of significant importance to certain groups of society.
- Archaeological commonly refers to remains of past life and cultures. Examples include fossils, artifacts and relics.
- Scientific site commonly refers to locations that provide examples or exhibit phenomena which increase understanding of the physical world.

Land and appurtenances subject to appraisal

The land and appurtenances to the land that qualify as recreational, park or scenic land will appraised as restricted use land. The improvements other than appurtenances to the land and the mineral estate are appraised separately at market value.

Establishment of restrictions on use of land

The property tax code allows taxpayers to have land appraised as restricted to recreational, park or scenic use. To accomplish this, the owner of a fee simple estate in land executes a written instrument in the form and manner of a deed. The land must be at least five acres. The executed instrument must include the following:

- Describe the land;
- Name each owner of the land;
- State that the restriction on the land is for recreational, park or scenic use;
- State the term of the restriction, which must be for at least 10 years; and
- Must be filed with the county clerk of the county in which the land is located.

Exclusive recreational, park or scenic use and no private gain requirements

In addition to requiring a valid deed restriction on the property, the property tax code requires that the land:

- Must have been devoted exclusively to a recreational, park or scenic use in the preceding year;
- Must be used and be intended to be used exclusively for the restricted use in the current year; and
- Must be used in a way that does not result in
 - Accrual of distributable profits,
 - Realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or
 - Realization of any other form of private gain.

It is the owner's burden to establish the intended use of the land and to demonstrate that the land is used in a way that does not result in accrual of distributable profits or any other form of private gain.