

# COMAL APPRAISAL DISTRICT OPEN SPACE GUIDELINES & STANDARDS



**OPEN SPACE GUIDELINES & STANDARDS**

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These guidelines were reviewed by the Agricultural Advisory Board and updated by the Comal Appraisal District on March 22, 2016.

## I. INTRODUCTION

The Comal Appraisal District is responsible for the administration of special valuation found in the Texas Property Tax Code in Subchapter D, Sec. 23.51 through Sec. 23.60. The district has developed guidelines for qualifying property as open space for special valuation. The district referred to the following resource for guidance in establishing its guidelines:

Texas Property Tax Code  
Texas Comptroller of Public Accounts  
Texas Parks & Wildlife  
United States Department of Agriculture  
Comal County Agricultural Extension Services  
Texas State & Soil Conservation Board  
Comal Agricultural Advisory Board

Agricultural appraisal applies only to land. Only the acreage used in an agricultural operation may qualify for agricultural use valuation. Land not qualifying for agricultural use is valued at market value. Improvements are appraised separately at their market value. Farm and ranch machinery and equipment (Implements of husbandry) used for agricultural production are exempt from ad valorem taxes.

## II. DEFINITIONS

Agricultural Operation - land operated by the producer with equipment, labor, management and production practices that are substantially separate from other operations. (USDA)

Agricultural use includes but is not limited to the following activities:

- Cultivating the soil
- Producing crops for human or animal feed
- Planting seed for production of fiber
- Raising or keeping livestock
- Raising or keeping exotic animals for the production of human food or other tangible products having commercial value
- Planting cover crops in conjunction with normal crop or livestock rotation
- Floriculture, viticulture, and horticulture
- Planting cover crops for the purpose of participating in government program
- Raise or keeping bees for pollination or production of human food
- Use of land for wildlife management

Animal Unit - used to represent the relationship of quantity of livestock and wildlife in terms of weight. An animal unit equals 1000 lbs of live weight.

Crop - cultivated plant that is grown as food, especially a grain, fruit, or vegetable; an amount of produce harvested at one time

Cultivate – to prepare and use (land) for crops.

Equipment - the necessary items for a particular purpose

Exotic animal means a species of game not indigenous to Texas.

Husbandry -the care, cultivation, and breeding of crops and animals

Implements of Husbandry – Machinery and equipment items that are used in the production of farm or ranch products; regardless of their primary design

Improved Pasture –land planted with grasses that are not native to Comal County but suitable for grazing animals

Livestock – are domesticated animals that derive 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 considered livestock. Miniature horses and miniature donkeys are not considered qualifying agricultural livestock.

Miniature Donkey- Miniature donkeys are not considered qualifying agricultural livestock. They are considered pets. Their height is up to 36 inches at the withers.

Miniature Horse- Miniature horses are not considered qualifying agricultural livestock. They are considered pets. Their height is usually less than 34 to 36 inches as measured at the last hairs of the mane, found at the withers.

Native Pasture –land covered with grasses native to Comal County suitable for grazing animals

Open-space - 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.

Pasture -land covered with grass and other low plants suitable for grazing animals, especially cattle or sheep

Primary -of chief importance

Principle -a fundamental quality or attribute determining the nature of something (Oxford dictionary)

Typical – having the distinctive qualities of a particular type of person or thing (Oxford dictionary)

Use -the action of using something or the state of being used for some purpose (Oxford dictionary)

Vineyard - a plantation of grapevines, typically producing grapes used in winemaking

Orchard - a piece of land planted with fruit trees

Waste Land – land not suitable for production or grazing animals.

### **III. STANDARDS**

The District must be able to determine that the property meets certain standards in order to qualify under open space. The following criteria must be met for all qualifying open space land:

- Historical Use
- Current Use
- Principle use
- Degree of Intensity

#### **HISTORICAL USE**

The land must have been used principally for an agricultural use for five of the seven preceding years. As long as agricultural was the principle use of the land in the preceding years, the land may qualify even if historically the agricultural use did not meet the degree of intensity requirement for all or part of those preceding years.

When historical use is in doubt, then the following may be used to verify:

- IRS forms
- Sales receipts
- Expense receipts
- Sworn affidavits from lessor and lessee
- Any other documentation that gives evidence of activity

If the property is located within the boundaries of a city, then the land must have been devoted principally to agricultural use continuously for the preceding five years.

## CURRENT USE

The land must be in agricultural use as of January 1<sup>st</sup> of the year of the application. An applicant's intent to have agricultural use does not qualify as agricultural use.

## PRINCIPLE USE

The land must be devoted principally to an agricultural use. There may be more than one use for land, but the primary use must be for agricultural. Any secondary uses should not conflict with the primary use of the land.

### Recreational Use

Hunting and other similar uses will be considered a recreational use. These uses may be associated with the land along with agricultural use. If no agricultural use exists on the property, then the recreational use will be considered the principle use of the land.

### Residential Use

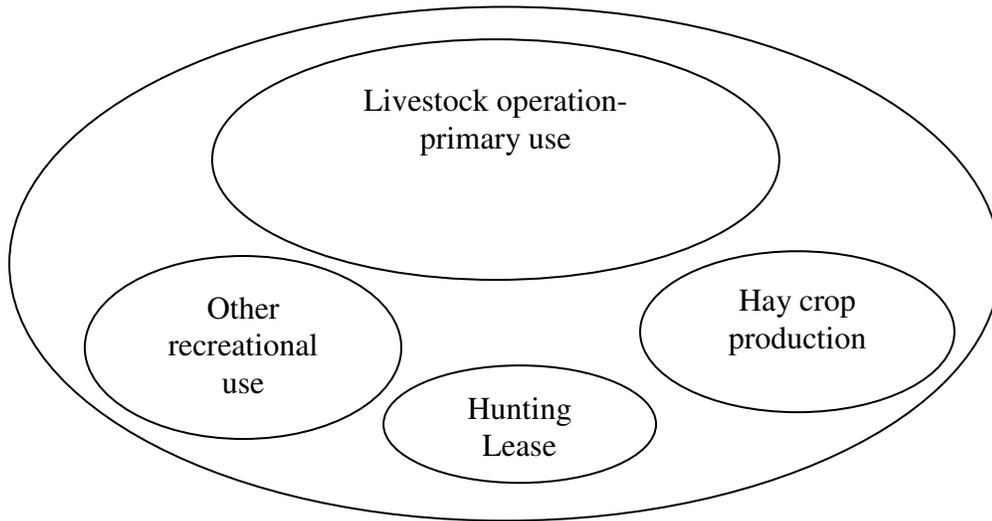
When land has a residential improvement such as a residence or manufactured home, the district will assign some land as residential use. The following are examples on how to determine the amount of land that will be classified as residential:

1. If the residence has been surveyed with land less than an acre (usually for home equity loans), then the District may use the amount specified in the survey.
2. If the property owner files a homestead application specifying up to 20 acres as their homestead, then the District may use the amount specified in the application.
3. If no amount has been specified by the property owner, then the District may assign land as residential use per field inspection. The appraiser shall determine if the area with a residence has been fenced or "marked" by roads, bushes etc. The amount of land in this area could be identified as residential use.

Non Use

If land does not have a use that can be defined as agricultural, residential, commercial or recreational, then the district will recognize it as not being in use or idle. In other words, the property is just a vacant tract of land.

Principle Use vs. Primary Use



Principle Use- Agricultural Use

Primary Use-livestock operation

Secondary Use- hay crop production, recreational

DEGREE OF INTENSITY

The degree of intensity measures what land is capable of producing under typical management. The degree of intensity varies on the type of agricultural use. This test only applies to current use not historical use over the proceeding 5 out of 7 years. This test is intended to exclude land on which token agricultural uses occur in an effort to obtain tax relief. In order for land to qualify, the property must meet the minimum standards set forth for the specific agricultural use operation.

Drought Conditions

If the majority of the year is declared as being in drought by the governor’s office, then the District may take into consideration a property having a decrease in intensity and not a change in use.

Resting

The District requires a written notification that the property will be rested. The notification must be submitted each year no later than the April 30<sup>th</sup> application deadline. Excluding drought proclamations by the governor’s office, a property may not be rested for more than 2 years during a 7 year period.

The following are examples of resting:

- Letting sit idle due to government program
- Rotating livestock to another pasture
- Improvements to land such as terracing, brush control

#### **IV. PROCEDURES**

Each year the District will notify all owners who require a reapplication. The District requires a reapplication for ag/wildlife valuation for the following reasons:

- the most recent application on file is ten or more years old
- the property appears to have a change in use
- the property had a change in acreage size
- the application had a change in ownership name
- the chief appraisers determines the need for a new application

##### Ten or more years old application

Each year the District shall identify all properties with an application that are 10 or more years older than the reappraisal year. The District will only include those properties in its current reappraisal area: RA1, RA2 or RA3. A list will be generated to include all of the properties with a state code of D1 that have an old application on file. The District will add a property group code of AGRMV (ag/openspace/wildlife removal) to these accounts.

##### Change in use

Each year the District shall identify all properties that appear to have had a change in use or the owner has notified the District of a change in use. The District will add a property group code of AGRMV (ag/openspace/wildlife removal) to these accounts.

If a property owner fails to notify the District of a change in use, then the District may impose a penalty.

##### Change in acreage size

Each year the District shall identify all properties that had a change in acreage size due to new survey, sale or property split. The District will add a property group code of AGRMV (ag/openspace/wildlife removal) to these accounts.

##### Change in ownership

Every January the District should verify that all deed recordings from the preceding year have been updated in PACS. A list will be generated to include all of the properties with a state code of D1 that have had a change in ownership. The District will add a property group code of AGRMV (ag/openspace/wildlife removal) to these accounts.

Properties which appear to have a change in use, acreage size or require a reapplication for any other reason will also be included in this list. The AGRMV list will be used to generate letters. Each owner will be sent a request to reapply for open space. The special valuation shall remain on the property until the end of the year. If the owner fails to submit the requested information by the end of the year, the agricultural valuation shall be removed from the property. Prior to February, the District shall notify by certified mail all owners who had their agricultural and/or wildlife removed from their property(s). The District's correspondence will include the Ag Removal Letter, an application for 1-D-1 Open Space or Wildlife, and the Supplement form to the application. When an Ag Removal Letter is generated, an event will be created in each account recording a copy of the letter.

## APPLICATIONS

The District uses the state approved application for 1-D-1 Open Space. The District also requires a supplement to the application for 1-d-1 be submitted by the applicant. The District accepts applications until April 30<sup>th</sup> of each year. Should April 30<sup>th</sup> fall on a Saturday or Sunday, then the application deadline will be the following Monday. All applications filed between the April 30<sup>th</sup> deadline and the date of the appraisal roll certification are considered late and will be assessed a 10% penalty, if approved.

As applications are received, all applications and their attached documents shall be stamped dated. All applications and attached documents should be forwarded to the special valuation appraiser for review. The District may request additional documents, if necessary, in order to determine if the property qualifies.

All applications will be initially checked for the following:

- the application is signed
- the application identifies the property(s)
- all supporting documentations such as the supplemental form and leases are attached
- the application has correct information filled out

After the initial review, only the application should be scanned into the appropriate account(s). The applications are then generally divided by regions and prepared for field inspections.

## SURVEYS

The District has developed a supplemental form to gather lease information. These surveys are always attached to all 1-d-1 applications. The supplemental forms are mailed out along with the open space applications. All information acquired from these surveys is entered into excel spreadsheets. The survey information is used to develop the net to land calculations and develop productivity schedules.

## LEASES

Leases are a contract by which one party conveys land, property, services, etc., to another for a specified time, usually in return for a periodic payment. An owner applying for agricultural use valuation using a lease agreement needs to include with the application a copy of the lease. The lease should state the kind of agricultural use, the number of acres, the duration of the lease, names and signatures of both parties.

If only an oral agreement exists between both parties, then the District will require a written statement signed and notarized by both parties.

## CONFIDENTIAL POLICY

It is the Comal Appraisal District's policy that all reported revenue, leases, and any personal information such as driver's license or social security numbers are to be treated as confidential. This information is considered confidential regardless of the source or the lack of any verbal or written agreement. This information will be kept with the applicant's file.

## FIELD INSPECTIONS

The appraiser(s) shall drive to the properties to determine the current and principle use.

If the property cannot be clearly seen from the road, its use cannot be clearly determined, or access to the property for additional information is needed, then an Ag Inspection Letter will be sent to the owner and/or agent requesting access to the property.

During the field inspection, the appraiser should document any relevant information on the agricultural field inspection checklist. Notes should be made about the condition of the soil, fences or lack of, water source, crops, type and quantity of livestock, or other evidence of animal activity.

## DATA ENTRY

Certain information is required to be entered into PAC's. The following fields must be populated:

### Images screen

- the application, supplement form, and field inspection form should be scanned

### Appraiser Info screen

- Inspection date and appraiser name
- Ag field notes should be included in the comment field

The following are the standard notes that should be entered in the comment field:

- Ag Approved for 20XX
- Ag denied for 20XX
- Resting for 20XX per letter
- Started history as of 20XX per application
- Started history as of 20XX per documentation

#### Land screen

- The year the application is approved must be entered in the appraisal code field.
- The land types should match those documented in the field.

#### QUALITY CONTROL

The District will have the data fields listed above reviewed to ensure that the appropriate information was entered into PAC's.

A list will be generated on all properties that required a re-application but failed to reapply. This list will be reviewed to ensure data entry was completed. The District may contact the owner(s) to answer any questions.

#### DETERMINATION

The District will either grant or deny the agricultural or wildlife application. Once a determination of use is established, then the District shall notify each applicant in writing of the determination. If a property is granted the special valuation, then the District will apply the appropriate land type codes, as well as the appropriate productivity schedule to all accounts that qualified. A file will be created for all applications granted the special valuation. This file will include all documents and correspondence to and from the applicant.

#### ROLLBACK

If land receiving agricultural valuation changes to a non-agricultural use, then a roll back tax may be imposed. The rollback is a penalty imposed for taking the land out of agricultural use into another use. The rollback is assessed based on the part of the land that had received productivity values for the preceding five years. The rollback tax is the difference on taxes that would have been paid at market value and actual taxes paid based on productivity value. The rollback also includes a 7% annual interest penalty added to each of the preceding five years. An estimate of rollback will be calculated only upon written request.

## V. TYPES OF AGRICULTURAL USE OPERATIONS

The historical use and principle use tests apply to all properties. The degree of intensity varies from each type of operation.

There are various types of agricultural operations within Comal County. Many properties are comprised of one or more agricultural operations. The following agricultural operations are found in the Comal area:

- Livestock operation
- Exotic operation (Wild Life Game Ranches)
- Beekeeping
- Hay production
- Crop Land operation
- Orchard/Vineyard
- Ecological laboratory
- Wildlife management

Variations of the above listed or other types of operations may exist within Comal County, however, they will be reviewed on a case by case basis by the District.

### LIVESTOCK & EXOTIC OPERATION

Properties must be involved in standard agricultural practices. These practices include fence maintenance, providing a water source, minimum number of animal units and marketing of livestock. Minimum animal units required for open space valuation is 3 animal units. The minimum acreage may be established per operation. Livestock should be able to survive on the forage resources with minimum damage to the forage resources. Please refer to the definitions on pages 3-5 and list of the domestic livestock on page 13 for qualifying agricultural livestock.

Pasture type	Required Animal Units	Recommended acreage needed for animal units
Improved pasture	3	5
Native pasture Good	3	15
Native pasture Average	3	25

#### Sources:

- Taylor, C.A, Jr., and M.M. Kothmann. *Managing Stocking Rates to Achieve Livestock Production Goals on the Edwards Plateau*. N.p., n.d. Web.
- Lyons, Robert K., and Richard V. Machen. "Stocking Rate: The Key Grazing Management Decision." (n.d.): n. pag. Web.
- Comal County Extension Agent

**Animal Unit Equivalent Chart - Texas**  
**Domestic Livestock, Native Wildlife, and Exotic Wildlife**

Kind of Animal	Body Weight Pounds	Daily Ave Intake % of BW	Annual Forage Intake Pounds	AU per Head	Head per AU (Rounded)
<b>Domestic Livestock</b>					
Beef Cattle (Cow) *	1000	2.6	9490	1	1
Horse	1100	3.0	12045	1.27	1
Domestic Sheep (Ewe)	130	3.5	1661	0.18	6
Spanish Goat (Nanny)	90	4.5	1478	0.16	6
Boer x Spanish Goat (Nanny)	125	4.0	1825	0.19	5
Angora Goat (Nanny)	70	4.5	1150	0.12	8
<b>Native Wildlife</b>					
White-tailed Deer	100	3.5	1278	0.13	7
Mule Deer	135	3.5	1725	0.18	6
Pronghorn Antelope	90	4.0	1314	0.14	7
<b>Exotic Wildlife</b>					
Axis Deer	150	3.5	1916	0.20	5
Sika Deer	145	3.5	1852	0.20	5
Fallow Deer	130	3.5	1661	0.18	6
Elk	800	3.0	8760	0.92	1
Red Deer	350	3.5	4471	0.47	2
Barasinga Deer	350	3.5	4471	0.47	2
Sambar Deer	400	3.5	5110	0.54	2
Pere David's Deer	400	3.5	5110	0.54	2
Sable Antelope	500	3.0	5475	0.58	2
Blackbuck Antelope	75	4.0	1095	0.12	9
Nilgai Antelope	350	3.5	4471	0.47	2
Scimitar-horned Oryx	400	3.5	5110	0.54	2
Gemsbok Oryx	400	3.5	5110	0.54	2
Arabian Oryx	150	3.5	1916	0.20	5
Addax	250	3.5	3194	0.34	3
Ibex x Boer Goat	125	4.5	1825	0.19	5
Impala	130	3.5	1661	0.18	6
Common Eland	1000	2.5	9125	0.96	1
Greater Kudu	450	3.5	5749	0.61	2
Sitatunga	200	3.5	2555	0.27	4
Waterbuck	500	3.0	5475	0.58	2
Thompson's Gazelle	85	4.0	1241	0.13	8
Mouflon/Barbado Sheep	120	3.5	1533	0.16	6
Auodad Sheep	200	3.5	2555	0.27	4

This chart is based on the standard concept of an Animal Unit being one 1000 pound beef cow consuming an average of 2.6% of her body weight daily throughout her yearly production cycle. Actual daily consumption will vary considerably throughout the year.

Young of the year (calves, lambs, kids, fawns) are considered as part of the mother until weaning. After weaning, they are considered a separate animal and should be added.

\* Other sizes and classes of cattle are usually calculated as 0.1 AU per 100 pounds of body weight. (700 pound steer = 0.7 AU; 1200 pound cow = 1.2 AU; 1500 pound bull = 1.5 AU; etc)

For wildlife species, the AU Equivalent is based on a normal population consisting of females, males and yearling animals. If a specific herd has an unusually high proportion of females, the average weight will be lower and the AU Equivalent may need to be adjusted.

Chart developed by Steve Nelle and Stan Reinke, NRCS with input from literature and other specialists from TCE and TPWD.

## BEEKEEPING

The size requirements are a minimum of 5 acres of open space with up to 20 acres. The applicant must provide a plan specifying the following:

- Type of bees
- Number of hives
- Map with location of hives and plant life
- List of vegetation for hive's food source (all plant life intended to support hive)
- Marketing plan for production of human food or products that have commercial value
- Number of acres to be used for beekeeping
- Information about bee migratory habits

<b>Number of Acres</b>	<b>Number of Hives</b>
5 to 6.49	6
6.5 to 7.99	7
8 to 9.49	8
9.5 to 10.99	9
11 to 12.49	10
12.5 to 13.99	11
14 to 15.49	12
15.5 to 16.99	13
17 to 18.49	14
18.5 to 19.99	15
20	16

## HAY PRODUCTION

Land must be involved in standard hay production practices: tillage, fertilizing, cutting, baling, hauling, brush control, feeding or marketing. In typical years, 2 to 3 cuttings can be achieved.

## CROP LAND OPERATION

Land must be involved in standard production practices which include: tillage, planting, fertilizing, insect control, cutting, baling, and marketing. In typical years, 1 cut can be achieved.

<b>Crop</b>	<b>Bushels per acre yielded</b>	<b>Total bushels produced</b>
Oats	33.3	6,000
Wheat	17	6,800

Sources:

- USDA Comal county production estimates as of 2011 and 2012.

**ORCHARD & VINEYARD**

These operations are in the business of cultivating trees or grapevines that produce nuts or fruits which are sold commercially. Typically these operations have a regular schedule of pruning, spraying, and cultivation as well as keeping the area around the trees or vines mowed or disked. Drip irrigation and high fencing is typical for vineyards. Evidence of these practices should be evident during an onsite inspection. Recommended minimum acreage for a vineyard operation is 3 acres.

**ECOLOGICAL LABORATORY**

The Eco Laboratory is a onetime application. In other words, once the property is granted the special valuation, the property owner need not reapply annually. A new application will be required if the ownership of the property changes, there is a change in the use of the property, change in the research activities or the District requests a reapplication.

Standards

The property must have a minimum of 3 studies by 3 different researchers from a private or public university. There must be research studies actively conducted on the property as of January 1. The property must be used for research throughout the year for a minimum of 6 months + 1 day. The District requires a map identifying locations on the property where studies are occurring. The applicant must submit the supplemental Ecological Laboratory form describing the research activities. All land agreements between the property owner and any university must be signed and dated.

**WILDLIFE MANAGEMENT**

To qualify under wildlife management, the land must be qualified for and appraised as open space in the previous year. Per Rule 9.2005, Comal County is located within the Edwards Plateau (Eastern) Region. The Board of Directors adopted in 2002 the wildlife use requirements as follows:

- 95% of tract must be devoted to wildlife management
- 92% of an association tract must be devoted to wildlife management

The minimum number of acres using the adopted ratio results in 20 acres per tract and 12.5 acres per association tract.

Additional information is also required when a landowner is attempting to qualify their land under wildlife management use. In addition to the 1-d-1 agricultural use application, a state wildlife management plan must be submitted. Further information concerning the rules and requirements of agricultural use through wildlife management may be found on the Texas Comptroller of Public Accounts website ([www.window.state.tx.us/taxinfo/proptax/agrland/](http://www.window.state.tx.us/taxinfo/proptax/agrland/)) and the Texas Parks and Wildlife Department website ([ww.tpwd.state.tx.us/landwater/land/private/agricultural\\_land/](http://ww.tpwd.state.tx.us/landwater/land/private/agricultural_land/)). Once a property is approved under wildlife management, the District recommends the property owner or association submit an annual report.

## VI. LAND TYPES

Each district is charged with creating a schedule of land types and values for their county. This is done by gathering leases from land owners. Land types are determined by the condition of the land, the type of soil and the type of vegetation coverage on the land. Comal County has several different land types. The following is a list of the various land types found within the county:

- Native Pasture
- Improved Pasture
- Dry Crop Land
- Wildlife

These land types are then broken down further into three quality types: Good or Average.

### DESCRIPTION OF CLASSES

Dry Crop Land: Land that is planted in row or broadcast crops with the purpose of being sold commercially. The soil is deep and rich with little to no rocks. Less than 10% invasive brush (cedar, mesquite, huisache, and cactus). Typical canopy is 15% or less. Fields have very little if no trees. Slope of property is level to gently sloping (1 to 5 feet every 100 feet). Common practices include cultivating soil as well as weed and brush control.

Improved Pasture: Fields are typically cleared but may include groups of trees. Majority is open pasture with few rocks. Land primarily consisting of improved grass (Bermuda, Klein, Rye) with some native grasses mixed in. Soil is deep & rich (over 6 inches in depth) with limited invasive brush and tree growth (cedar, huisache, mesquite, cactus), with less than 25% canopy coverage. Typical practices include fertilization of grass and shredding.

Native Pasture Good: Land primarily consisting of native grasses (little Bluestem, Sideoats Grama, Indian Grass) with some improved grasses mixed in. Less than half of the property is covered with invasive brush and tree growth (cedar, huisache, mesquite, cactus). Some rocks are present and soil depth is generally greater than 3.5 inches. Slope of the land should be level to moderate.

Native Pasture Average: Land primarily consisting of native grasses with some improved grasses mixed in. Greater than half of the property is covered with invasive brush. Soil is generally less than 3.5 inches. The property typically has heavy rock coverage. Slope can vary from level to steep.

Wildlife Management Good: Land primarily consisting of native grasses (little Bluestem, Sideoats Grama, Indian Grass) with some improved grasses mixed in. Less than half of the property is covered with invasive brush and tree growth (cedar, huisache, mesquite, cactus). Some rocks are present and soil depth is generally greater than 3.5 inches. Slope of the land should be level to moderate.

Wildlife Management Average: Land primarily consisting of native grasses with some improved grasses mixed in. Greater than half of the property is covered with invasive brush. Soil is generally less than 3.5 inches. The property typically has heavy rock coverage. Slope can vary from level to steep.

#### LAND TYPE CODES

The following chart list all the land type codes used to describe the type of agriculture or wildlife use.

1DCF	Dry Crop Land
1IPF	Improved pasture
1IPG	Native Pasture Good
1IPA	Native Pasture Average
1WMG	Wildlife Management Good
1WMA	Wildlife Management Average

#### PRODUCTIVITY SCHEDULES

The Comal Appraisal District is required to develop productivity schedules each year for every classification of agricultural land in their jurisdiction. A modified income approach, using lease information, is the method used for appraising productivity land. Leases that are used to compile the productivity schedules are for a five year period, beginning two years prior to the year that the schedule is being developed for.

### **VII. AGRICULTURAL ADVISORY BOARD**

The Agricultural Advisory Board is appointed by the Chief Appraiser with the advice and consent of the Comal Appraisal District Board of Directors. The Agricultural Advisory Board members must be land owners of the district whose land qualifies for appraisal under the Texas Property Tax Code, Chapter 23, Subchapters C, D, E, or H and have been residents of the district for at least five years. The board meets at least once per year without compensation.

Under the Texas Property Tax Code, the board's function is to advise the Chief Appraiser on major issues dealing with agricultural and timber appraisal; net to land, degree of intensity standards, and other agricultural use and appraisal issues. As an advisory body, the board has no decision making authority or responsibility. The Agricultural Advisory Board will not become

involved in matters dealing with individual properties or in approving applications for agricultural appraisal.