		with the Texas Comptroller's A	gricultural Manual**
<u>USE</u>	MINIMUM ACREAGE REQUIRED	MINIMUM STOCKING RATE	DOCUMENTATION REQUIRED
<u>LIVESTOCK</u>	10 AC	2 PRODUCING ANIMAL UNITS PER 10 ACRES	1. PROOF OF SALE OF OFFSPRING2.FFA AND 4H PROJECTS DO NOT QUALIFY FOR AGRICULTURALVALUATION PURPOSES
<u>HORSES</u>	10 AC	2 PRODUCING ANIMAL UNITS PER 10 ACRES	1. PROOF OF SALE OF OFFSPRING 2. BOARDING, TRAINING, OR SHOW ANIMALS DO <u>NOT</u> QUALIFY FOR AGRICULTURAL VALUATION PURPOSES
POULTRY, MINI HORSES, DONKEYS			1. DO <u>NOT</u> QUALIFY
	*** LEASED ACREAGE MUS	T INCLUDE LEASE AGREEMENT	FILED WITH AGRICULTURAL USE APPLICATION ***
1 ANIMAL UNIT	 1 X BREEDING AGE COW 1 X COW + CALF 2 X 500 LB CALVES 	1 X BREEDING AGE HORSE 1 X COLT 6 X ADULT GOAT/SHEEP	BREEDING AGE BULL = 1.5 ANIMAL UNIT
<u>HAY</u>	15 AC	IMPROVED HAY	1. PROOF OF 2 CUTTINGS/YEAR AND END USE OF THE HAY 2. FERTILIZE EVERY YEAR
		NATIVE PRARIE HAY	1. CUT EVERY YEAR / END USE OF HAY
<u>FARMING</u>	15 AC	PLOW, FERTILIZE, SPRAY, HARVEST	INVOICES FOR EXPENSES RELATED TO AGRICULURAL USE
<u>ORCHARD</u>	5 AC	14 - 100 TREES PER ACRE	PLANT, IRRIGATE, SPRAY, PRUNE, HARVEST
<u>HORTICULTURE</u> <u>VITICULTURE</u>	<u>/</u> 3 AC		INVOICES OF SALES OF VEGETABLES, PLANTING, IRRIGATION, PRUNING, HARVEST
<u>BEES</u>	5 AC MIN - 20 AC MAX	ACRESHIVES5.00 - 7.4967.50 - 9.99710.00 - 12.49812.50 - 14.99915.00 - 17.491017.50 - 19.99112012	 UPDATE COMPLETED <u>ANNUALLY</u> INVOICES FOR SALE OF PRODUCTS WRANGLER CONTRACT (IF APPLICABLE) HIVES MUST BE ACTIVE, MAINTAINED, AND LOCATED ON THE LAND RECEIVING SPECIAL VALUATION AT LEAST 7 CONSECUTIVE MONTHS OF THE YEAR

Guidelines have been established by the Cooke County Appraisal District for the implementation of these provisions. It should be noted that these guidelines are to be used as a general guide for qualifying agricultural land. Exceptions to this guide will be handled on a case-by-case basis. All contiguous parcels can be considered on a stand-alone basis with consideration being given to common ownership.

Small tracts of land that have been developed and/or marketed for residential use and are of inadequate size to support an economically feasible agricultural activity would not normally qualify for special valuation. A home with a small tract of land is considered primarily residential in nature, with agricultural use as secondary. A tract of land that is less than the required acreage will not typically qualify for agricultural use unless it was approved prior to the approval of these guidelines. When the ownership or characteristics of said property change, the tract must adhear to the most current guidelines in order to recieve ag valuation. Qualified parcels with a residence shall have no less than one acre ineligible for ag special valuation unless otherwise designated by recorded documentation.

Land will not qualify simply because it is rural or has some agricultural activity. The law does not guarantee a tax break for everyone who owns acreage. Casual uses such as home vegetable gardens and/or projects for FFA or 4H do not constitute qualifying agricultural use.