

Texas Agricultural Exemption Update

Beekeeping Ag Exemption: Texas laws changed in 2011 to include Beekeeping as qualifying for an agricultural tax exemption. Effective January 1, 2012. Through a lot of work and effort Dennis Herbert is to be credited with getting beekeeping included for exemption. The agricultural code lays out some basics but then leaves it to each Central Appraisal District to determine level and degree of intensity. Texas has 254 Counties.

Section 23.51 states “Agricultural Use” includes but not limited to provided the land is not used for residential purposes.

Article 46. AD VALOREM TAXATION OF LAND USED TO RAISE OR KEEP BEES; SECTION 46.01 Subdivision (2), Section 23.51, Tax Code, is amended to read as follows:

(2) “Agriculture use” _ _ _ The term also includes the use of land to raise or keep bees for pollination or for the production of human food or other tangible products having a commercial value, provided that the land used is not less than 5 or more than 20 acres.

Land must also have an agricultural use for 5 years before an agricultural exemption can apply. So some of us seeking an ag exemption will have to establish a history of 5 years of bee keeping on our property before the exemption applies. To help establish a history register your apiary with TAIS (free), keep record and receipts. If you are transporting bee hives between counties you should also obtain from TAIS (Texas Apiary Inspection Service) an Intra-state Permit. This Permit is \$35 per year and will also help establish “history”.

Dennis Herbert state it well in an article published in the Texas Beekeepers Association’s Journal, “This law isn’t a standalone law intended to offer special favors to a particular group, rather it is an additional form of agriculture valuation (special use valuation) like livestock, crops, timber or wildlife and available to anyone that qualifies and honestly wishes to raise bees. As such, Central Appraisal Districts (CAD) will require adherence to all existing requirements such as time in program or history requirements (5 years at full Ad-Valorem tax rate before taxes decrease), homestead requirement (if you claim a homestead this typically includes 1 acre of land and may require you to own at least 6 acres to qualify), etc.”

If you are looking to qualify for this tax exemption, start by contacting your county’s central appraisal district to find out what their requirements are. Remember this is still a relatively new addition to the agricultural exemption laws. Most appraisal districts don’t have beekeepers on staff and thus have little clue how to implement this law. My research on-line and looking into several appraisal district website around the Houston area has turned up little information posted on their respective websites.

I had the pleasure in March to take a class offered by Dennis Herbert at the Central Texas Beekeeper’s Bee School in Brenham Texas. Dennis has been spending a fair amount of time and I would guess a rather large phone bill compiling a list of 61 appraisal district that he has contacted.

The first thing I noticed from his list is that many are following a standard of 6 hives for the first 5 acres and then 1 more hive for each 2.5 acres. At 20 acres that's 12 hives. There are several counties with lower requirements. As well as hive counts, I find other requirements in some counties and they vary. Some examples of these other requirements are:

- Hives must be maintained and kept alive.
- The hives must be located on the property seven (7) months of the year.
- Hives must be active.
- ...show proof of history for agricultural use/beekeeping for any five of seven preceding years.
- Appraisal district will grant agricultural use on the total acreage, not just the area where the hives sit.

I see in Dennis' list one district that is only granting on the area directly under the hives.

I saw one that required:

- Flowering plants must be planted to support hives if the hives are in an area where there is limited vegetation that requires pollination.

Dennis Herbert has also been sending information and guidelines to districts that have not adopted criteria yet. If your local CAD does not have anything established yet, take a helpful approach.

The Harris County Appraisal District spells it out very clearly and numerically in their "Degree of Intensity for Beekeeping" at:

<http://www.window.state.tx.us/taxinfo/proptax/resources/beekeeping/harris.pdf>

I also found these:

<http://www.window.state.tx.us/taxinfo/proptax/resources/beekeeping/somervell.pdf>

<http://www.window.state.tx.us/taxinfo/proptax/resources/beekeeping/waller.pdf>

<http://www.window.state.tx.us/taxinfo/proptax/resources/beekeeping/washington.pdf>

Following is Dennis Herbert's current list of the 61 counties he has contacted and the status of their implementation of Agricultural use for beekeeping. If you have information from your local county and they are not listed below, please help by forwarding the information to Dennis at:

conservation1@earthlink.net

If your local CAD does not have anything yet, take a helpful approach.

Joyful Beekeeping,

Cameron Crane

Many Thanks to Dennis Herbert for all his contributions to the beekeepers of Texas.

Following is the list of counties Dennis Hebert has contacted and gathered information from including a map:

SURVEY of SELECT TEXAS CENTRAL APPRAISAL DISTRICTS for BEE GUIDELINES		
COUNTY	GUIDELINES	Status
Anderson	No	If someone asks will only exempt land under hive
Angelina	No	He asked for help
Austin	Yes	6-12 hives, written guidelines
Bastrop	Yes	Min of 6 hives, ea addition 2.5 acres add 1 hive (6-12)
Bell	Yes	Min of 6 hives, ea addition 2.5 acres add 1 hive (6-12)

Bosque	No	No guidelines, wanted info by USPS
Brazos	Yes	Min of 6 hives, ea addition 2.5 acres add 1 hive (6-12)
Brown	Yes	Min of 1 hive, not more than 2 on 20 ac., not written
Burleson	No	Not written, asked for help
Burnet	No	Not written, asked for help
Cass	No	Will develop when someone applies
Colorado	Yes	Not written, 5-12 ac 6 hives, 12-20 ac 12 hives
Cooke	Yes	Not written, min of 2 hives, then 1 hive per 5 ac, (2-5)
Coryell	Yes	Written, will send, 1 hive per acre; 5 min to 20 max
Dallas	Yes	Written, will send but not yet
DeWitt	No	Not written, asked for help
Ector	No	Not written, asked for help
El Paso	No	Not written, asked for help
Falls	No	Not written, asked for help
Fayette	No	Not written, asked for help
Floyd	No	If someone asks will then develop guidelines
Fort Bend	Yes	Min of 6 hives, ea addition 2.5 acres add 1 hive (6-12)
Grimes	Yes	Min of 6 hives, ea addition 2.5 acres add 1 hive (6-12)
Hardeman	No	Not written, asked for help
Harris	Yes	Min of 6 hives, ea addition 2.5 acres add 1 hive (6-12)
Hidalgo	Yes	Draft; 1 hive per acre; 5 min to 20 max
Hill	No	Not written, asked for help
Irion	No	Will develop when someone applies
Jasper	No	Not written, asked for help
Jefferson	No	Not written, asked for help
Kendall	Yes	6 hives period, wants state permits, lic, paperwk, TAIS
Kerr	Yes	Their guidelines are literally Haris Counties
Lee	Yes	Min of 6 hives, ea addition 2.5 acres add 1 hive (6-12)
Madison	No	Was unaware of the law, wanted help
Maverick	No	Intends to be the same as Harris Co; 6-9 hives
McLennan	unk	No information received
Milam	No	He doesn't think they will develop but I sent info
Montgomery	Yes	Same as Harris County, will send
Motley	No	If someone asks will then develop guidelines
Navarro	unk	No information received
Nolan	No	Not written, asked for help
Nucces	unk	No information received
Oldham	No	If someone asks will then develop guidelines
Panola	No	Not written, asked for help
Parker	unk	No information received
Presidio	unk	No information received
Reagan	No	Will develop when someone applies
Red River	No	Not written, asked for help
Robertson	No	Was unaware of the law, wanted help
Smith	Yes	Case by case, a few hives, wouldn't get w/1 on 20 ac
Somervell	Yes	1 of the first to write them, min 4 and max 12 on 20 ac
Starr	No	To busy to talk, don't have bee farms, call Hidalgo Co
Titus	Yes	Written, min of 6 hives and max of 12
Travis	Yes	Min of 6 hives, max unk, wants paperwork from TAIS
Walker	No	Plans on using same as Washington Co, 6-12 hives
Waller	Yes	5-10 ac = 5 hives, 10.1-15 ac = 7 hives, 15.1-20 ac = 8 hives

Washington	Yes	First guy to establish guidelines, 6-12 hives
Webb	Yes	Good set of guidelines, 6-12 hives
Wichita	No	Not written, asked for help
Williamson	Yes	1 hive per 2 acres
Wilson	Yes	Beekeeper Richard Fromme helped to establish, 3-10 hives

COUNTIES SURVEYED IN 2013 FOR COMPLETION OF BEE STANDARDS FOR SPECIAL USE AG VALUATION

