

PROCEDURES FOR APPRAISING AGRICULTURAL LAND

When a taxpayer applies for an AG exemption the appraisal district visits the subject property. The appraiser inspects the property to see if it is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that it has been devoted principally to agricultural use for five of the preceding seven years.

For livestock production the appraiser uses the degree of intensity as set by the Erath county agricultural advisory committee. For hay or crop production the ECAD uses the guide lines as set by the Agricultural Committee. ECAD will compare to see if the information on the Ag application matches the type of Ag use that is taking place on the land/property