



San Jacinto County Appraisal District

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(Referenced)
Property Tax Code
Section 23.72

Guidelines to Qualify for
Timber Land Appraisal

Revisions and Updates

Reviewed and/or revised and approved by the Ag Advisory Board

Reviewed 2024

Reviewed 2025

Dear Property Owner,

The Texas Constitution permits timber productivity appraisal only if the land and its owner meet specific requirements as defined by Section 23.72 of the Property Tax Code standards for timber use. **Land does not qualify simply because it has standing timber. Timber land that is used principally for aesthetic or recreational purposes will not qualify.**

According to the "Texas Property Tax Code, Section 23.72", and the "Manual for the Appraisal of Timberland" (Texas Comptroller of Public Accounts), sets the standards for determining whether land qualifies for a special use valuation for timber.

"Land qualifies for appraisal"..." if it is currently and actively devoted principally to production of timber or forest products to the degree of intensity generally accepted in the area with **intent to produce income** and has been devoted principally to production of **timber or forest products...for five (5) of the preceding seven (7) years...**

To qualify land for timber productivity appraisal, landowners **must** meet each of the following six eligibility requirements:

1. The land must be currently and actively devoted to timber production.
2. The land must be used principally for timber production.
3. The land must be devoted to timber production to the degree of intensity generally accepted for the area.
4. The owner must have the intent to produce income.
5. The owner must have been dedicated principally to timber production for any five (5) of the preceding seven (7) years.
6. The property owner must file a timely and valid application form.

Current and Active Devotion to Timber Use

Currently devoted to timber production by definition is that a qualifying timber use is evident on January 1st of the tax year. If timber use is not evident on January 1, the Chief Appraiser may require that the owner show that the land will be devoted to active timber production for the calendar year for which the owner is applying, by reason of other indications or evidence and active devotion.

The following are some indicators that a property has "current and active devotion" as timber use:

- Timber activity records- documents showing timber has been harvested, canceled checks for services, contracts of sale, and land leases.
- Forest Management Plan-A forest management plan must be developed for the present time. An outdated plan is not acceptable as a management document. A plan must be in writing and signed by the individual who prepared it.

- The existence of a current management plan does not always prove that the owner is following the plan. The owner must be able to show that he or she is using or intends to use the plan for timber production.
- Sales of the timber-the owner has letters or documentation of attempts to sell.
- Salvage activity-the owner has documentation showing efforts to sell the timber.
- Memberships in associations-the owners are a member of one of the following: The Texas Forestry Association, a county or local timber growers' association, or a county or local timberland owners' association.

Timber Production Must be the Land's Primary Use

Land that is currently and actively devoted to timber production will not qualify for productivity appraisal unless timber production is the land's **primary** use. If the owner uses the land for more than one purpose, the principal use must be growing timber. For example, an owner may use land principally to grow timber and lease it for hunting. However, if hunting activities are the primary use of the land, and the timber is used to create an environment for wildlife production, then the land would not qualify for timber productivity appraisal.

Degree of Intensity

To qualify for productivity appraisal, timberland must be used to the degree of intensity generally accepted for prudent growers in the area. The degree of intensity test is intended to exclude from productivity appraisal land on which token timber activity occurs simply to get tax relief.

Property owners must prove that they are following the common production steps for their type of operation and using typical amounts of labor, management, and investment. See the degree of intensity chart included in this guideline.

Intent to Produce Income

The owner must use the land to produce income. Like the degree of intensity test, this test excludes those owners who are not producing timber and who are trying to use productivity appraisal to avoid paying property taxes on the land's market value. Whether or not the owner has the intent to produce income is determined by the Chief Appraiser.

Examples of evidence of intent to produce income are:

Receipts of revenues through sale of timber
 Letters or other documents showing that the owner has attempted to sell the timber
 A contract of sale
 Receipts, canceled checks, and other evidence that the owner has had expenses or income related to the timberland's use
 Investments in improvements to enhance the value of the existing timber
 Purchase of easements to allow loggers access to land-locked tracts

Investment in a substantial amount of reforestation

Historical Use Requirement

Land used primarily for timber production during any five of the previous seven (7) years may qualify for timber productivity appraisal. This historical use attaches to the land.

San Jacinto County Appraisal District Timber Land Guidelines- Typical Levels

The information collected below was a result of on-site inspection of timberland property in San Jacinto County and meetings with the Agricultural Advisory Board. The purpose of this information is to help establish typical guidelines and/or intensity levels. Site prep and soil type will vary the number of trees per acre, see Texas BMP's for more information.

Pine	<p>Pine (and other softwood) timberland includes all forested areas in which the trees are predominately green throughout the year and do not lose their leaves. The trees are called evergreens. Forested areas where pine and other softwoods make up more than two- thirds of the trees free to grow are in this category.</p> <ol style="list-style-type: none"> 1. A minimum of approximately twenty (20) acres is required. 2. Must show evidence of prudent management 3. If timber is cut, it must be replanted within two years or have an adequate stand of regeneration from seed trees.
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Mixed	<p>Mixed timberland includes all forested areas where both evergreen and deciduous trees are growing and neither type predominates. An area is classified as mixed when evergreen and deciduous trees each make up more than one-third of the trees.</p> <ol style="list-style-type: none"> 1. A minimum of approximately twenty (20) acres is required. 2. Must show evidence of prudent management. 3. If timber is cut, it must be replanted within two years or have adequate stand of regeneration from seed trees.
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Hardwood	<p>Hardwood timberland includes all forested areas with a predominance of deciduous trees. These trees lose their leaves at the end of the frost-free season. Stands where hardwoods are more than two-thirds of the trees free to grow are in this category.</p> <ol style="list-style-type: none"> 1. A minimum of approximately twenty (20) acres is required. 2. Must show evidence of prudent management. 3. If timber is cut, it must be replanted within two years or have an adequate stand of regeneration from seed trees.
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Qualification for Appraisal As Restricted-Use Timber Land.

- (a) Land qualifies for appraisal as provided by this subchapter if the land is in an aesthetic management zone, critical wildlife habitat zone, or streamside management zone.
- (b) Land qualifies for appraisal as provided by this subchapter if: (1) timber was harvested from the land in a year in which the land was appraised under Subchapter E; and (2) the land has been regenerated for timber production to the degree of intensity generally accepted in the area for commercial timber land and with intent to produce income.
- (c) Land ceases to qualify for appraisal under Subsection (b) on the 10th anniversary of the date the timber was harvested under Subsection (b)(1). This subsection does not disqualify the land from qualifying for appraisal under this section in a tax year following that anniversary based on the circumstances existing in that subsequent tax year.
- (d) In determining whether land qualifies for appraisal as provided by this subchapter, a chief appraiser may not consider the purpose for which a portion of a parcel of land is used if the portion is: (1) used for the production of timber or forest products, including a road, right-of-way, buffer area, or firebreak; or (2) subject to a right-of-way that was taken through the exercise of the power of eminent domain.
- (e) For the purpose of the appraisal of land under this subchapter, a portion of a parcel of land described by Subsection (d) is considered land that qualifies for appraisal under this subchapter if the remainder of the parcel of land qualifies for appraisal under this subchapter.

San Jacinto County Appraisal District will require landowners to provide a current timber management plan. Providing a management plan does not automatically qualify the property for timber valuation. Firebreaks, easements, right of ways, etc. with-in the tract boundary will be included as special use.

Landowners must provide proof of timber management practices and intent to produce income. More information on preparing a timber management is available through the Texas Forestry Service at:

www.txforestservice.tamu.edu/main/default.aspx

Soil Considerations

Timber-producing areas in the county are classified into four soil types, based upon a property's ability to produce timber according to estimated potential growth rates. While the USDA Forest Service has developed six site indexes for this purpose, Texas law requires appraisal districts to classify timber production according to four soil types. NRCS has developed a site index table which meets this legal requirement. The Comptroller incorporates both tables to develop four site indexes. San Jacinto County Appraisal District will utilize this site index table as an indicator of soil productivity capabilities and classify timberlands accordingly.

Four soil types

Soil Type I-land capable of producing 120+ cubic feet per acre per year

Soil Type II-land capable of producing 85-119 cubic feet per acre per year

Soil Type III-land capable of producing 50-84 cubic feet per acre per year

Soil Type IV-land capable of producing less than 50 cubic feet per acre year