



WALKER COUNTY APPRAISAL DISTRICT GENERAL QUALIFICATION GUIDELINES FOR TIMBER PRODUCTIVITY VALUATION

The Texas Constitution permits special timberland appraisal only if **land and its owner meet specific requirements** defining timber productivity. The following guidelines have been developed by Walker County Appraisal District based on what is typical to this area.

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 intent to produce income.
5. The land must have been dedicated principally to timber production for any five (5), of the preceding seven (7) years.
6. The property owner must timely file a completed application form, accompanied by a valid Forest Management Plan.

"Currently devoted to timber production" means that a qualifying timber use is evident on January 1 of the tax year. If timber use is not evident January 1, the chief appraiser may request the owner to 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 of current and active devotion.

The following are some indications of current, active devotions:

- **Timber Activity Records** - documents showing timber has been harvested, canceled checks for services, contracts of sale, and land leases.
- **Forest Management Plan** - must be developed for the present time, should be in writing and signed by the individual who prepared it. The existence of a current management plan does not always mean the owner is following the plan, therefore the owner should be able to show that he or she is using or intends to use the plan for timber production. An outdated plan is of no use as a management document.
- **Efforts to sell timber** - owner has letters or other documents showing efforts to sell the timber.
- **Salvage activity** - owner has documentation showing that he or she has attempted to salvage damaged or dead timber that continues to have value.
- **Memberships in Associations** - owner is 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.

In most cases, 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.

To meet the most basic of the requirements necessary to qualify for a Timber Productivity Valuation a property owner should have a parcel consisting of a minimum of ten (10) acres, substantially populated with standing, marketable timber. A parcel less than ten (10) acres may qualify if the same owner makes application for additional tracts contiguous to one another and the sum total of all contiguous tracts meet or exceeds the ten (10) acre minimum.



Walker County Appraisal District

Timber Productivity Appraisal - *Typical Levels*

Updated - 02/06/2020

<p>Pine, Mixed & / or Hardwood Timber</p>	<ol style="list-style-type: none"> 1. <u>A minimum of at least ten (10) acres of standing, marketable timber is required.</u> 2. <u>Ten (10) acre requirement is based on land ownership and extends to include contiguous tracts creating an effective size of 10 or more acres.</u>
<p>Streamside Management Zone</p>	<ol style="list-style-type: none"> 1. <u>Minimum 100 feet (but not more than 200 feet) parallel right of way on either side of stream.</u> 2. <u>300 well spaced 10 year old trees on average per acre or average of 50' of basil area per acre.</u>
<p>Aesthetic Management Zone</p>	<ol style="list-style-type: none"> 1. <u>Minimum 100 feet (but not more than 200 feet) parallel right of way on either side of road.</u> 2. <u>Contain trees at least ten years old & 35' tall as well as a tree density equaling 50' of basil area per acre.</u>
<p>Reforestation</p>	<ol style="list-style-type: none"> 1. <u>Ten (10) year period from harvest date to allow for reforestation.</u> 2. <u>Timber productivity valuation applies only if timely filed, restricted use application is received.</u>
<p>Transition to Timber</p>	<ol style="list-style-type: none"> 1. <u>Fifteen (15) year period for transition from Agricultural use to Timber Productivity Valuation.</u> 2. <u>Reapplication required to maintain special use valuation.</u>
<p>Active Management Practices</p>	<ol style="list-style-type: none"> 1. Periodic Thinning 2. Fire breaks or buffer area 3. Pesticide control 4. Boundary markers (ie.: purple paint, Posted signs, etc.) 5. Periodic Controlled Burns 6. Re-seeding when reforestation is not accuring naturally 7. <u>Continued Road Maintenance &/or right-of-ways to enable harvest activities</u> 8. Periodic select cutting