

DENTON CENTRAL APPRAISAL DISTRICT



AGRICULTURAL & WILDLIFE GUIDELINES FOR VALUATION

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Introduction

The Texas Constitution permits special agricultural appraisal only if the land meets specific requirements defined as agricultural use. Section 23.51 of the Property Tax Code sets the standards for determining whether land qualifies. The property owner must apply for the agricultural use appraisal. The property tax code provides applications for 1-d (Agricultural Appraisal), 1-d-1 (Open Space Agricultural Appraisal), 1-d-1 (Open Space Land, Timber Land) and 1-d-1 (Open Space Agricultural Valuation Wildlife Management). The applications are received in January through the end of April (April 30th is the deadline to file). Late applications can be filed after the deadline, until the appraisal roll is approved by the Appraisal Review Board (ARB) and if approved is assessed a 10% late filing penalty for that year only. Currently Denton Central Appraisal District (DCAD) does not have any applications filed under 1-d or 1-d-1 Timber Land.

It should be noted that these standards and guidelines are to be used as a guide for qualifying agricultural land. Exceptions to the general rule will be handled on a case by case basis. Taxpayers may qualify for agricultural productivity valuation under two different laws. The newer law is called “open-space-valuation” or “1-d-1 appraisal” (after Article 8, Section 1-d-1 of the Texas Constitution). Eligibility under this provision, if the land is used for a qualified purpose, is defined in Section 23.56 of the Property Tax Code. Nearly all land that receives productivity valuation is under this law. An older law -- known as “1-d”, or “agricultural use” appraisal -- is available only to individual owners who derive the majority of their income from farming or ranching.

Definitions of Key Words or Phrases

Animal Unit (AU) - normally equates to 1,000 pounds of animal.

Cultivate - to prepare and use land for crops, raise or grow crops.

Dry Cropland - land that is cultivated and seeds are planted.

Improved Pasture - land planted or sprigged with grasses that are not native to Denton County. These grasses are used to grow forage that is baled typically for later use by livestock. Also called introduced grasslands or hay land.

Native Pasture - land that has native grasses to Denton County and is used primarily for grazing livestock. Native pasture can be used to grow forage that is baled for later use by livestock.

Prudent - capable of making important management decisions and shrewd in the management of practical affairs. Specifically, the law states that the land must be utilized, as would any ordinary and prudent manager in a similar type of agricultural endeavor.

Principle Use - if the land is used for more than one purpose, the most important or primary use must be agricultural. For example, pleasure gardening is not the principal use of residential land.

Stocking Rate - the amount of land allotted to each animal for the entire grazable portion of the year.

Rollback - the term used to identify the recapture of taxes when land previously receiving special valuation ceases agricultural use or changes to a non-agricultural use.

Tax Year - January 1 - December 31

Typical - exhibiting the essential characteristics of a group. The law states that agricultural land will be utilized as a typically (ordinary) prudent manager would. Statistically, a typically prudent manager is the median farmer or rancher.

Does Your Land Qualify for an Ag Valuation

Property owners may qualify for agricultural appraisal if land meets the following criteria:

- The land must be devoted principally to agricultural use. Agricultural use includes producing crops, livestock, poultry, fish, or cover crops. It can also include leaving the land idle for a government program or for normal crop or livestock rotation. Land used for raising certain exotic animals (including exotic birds) to produce human food or other items of commercial value qualifies.
- Agricultural land must be principally devoted to production at a level of intensity that is common for the prudent managers in the local area.
- The land must have been devoted to agricultural production for at least five of the past seven years. However, land within the city limits must have been devoted continuously for the preceding five years, unless the land did not receive, to the property, substantially equal city services as other properties in the city.
- Pursuant to the *Manual for the Appraisal of Agricultural Land*, “Land will not qualify for productivity valuation simply because it is rural or has some connection with agriculture. Neither will it qualify because it is open land that has no other possible use. The law does not provide a tax break for every use of open-space land. For example, casual uses such as home vegetable gardens do not qualify for productivity appraisal.”

The 1-d-1 appraisal statute identifies the following activities as agricultural uses:

- Cultivating the soil, producing crops for human food or animal feed, or planting seed for the production of fibers
- Floriculture
- Viticulture
- Horticulture
- Raising or keeping livestock
- Raising or keeping exotic animals
- Planting cover crops or leaving land idle for participation in a government program or in conjunction with normal crop or livestock rotation procedure
- Producing or harvesting logs
- Wildlife management
- Raising or keeping bees

How to File for an Agricultural Valuation

1. Get an application form at the DCAD office or [download the application here](#).
2. Fill out the form completely and return it to the DCAD office after January 1st, but no later than April 30th. Remember, making false statements on your application is a criminal offense.

Incomplete applications will be denied.

3. Include all relevant documents that support the history and current agricultural use.

Applications lacking supporting documentation will be denied.

If your application is denied by DCAD, you may protest that denial with the Appraisal Review Board within 30 days of the denial.

4. If your property is valued by more than one appraisal district, you must file an application in each appraisal district office. If you do not, you could end up paying taxes on your property's full market value to one or more taxing units. This occurs when your property is located in multiple counties. Contact the appropriate appraisal district if you are not sure.
5. If you need more time to complete your application form, submit a written request to the chief appraiser before the April 30th deadline. The chief appraiser can extend your deadline up to 60 days if you have a good reason for needing extra time.
6. If you miss the April 30th deadline, you may file an application any time **before** the ARB approves the appraisal records (usually about July 15th). However, in such a case, you will be charged a penalty for filing late. The penalty is 10 percent of the tax saving you obtained by getting agricultural appraisal on your land. Once the ARB approves the records, you can not apply for agricultural appraisal for that current year.

Evidence to Support Use

- Pursuant to the *Manual for the Appraisal of Agricultural Land*, to qualify land for agricultural appraisal, the property owner must show the chief appraiser that his land meets the standard. To do so, the property owner must apply for the appraisal and the property owner must give the chief appraiser all the information he needs to determine whether the land qualifies.
- It may be necessary to provide substantial evidence of use, such as:
 - Written lease agreement between the owner and the operator
 - Receipts for feed, fertilizer, animals
 - Vet bills
 - Proof of agricultural production
 - Profit/loss statements, income tax returns
 - Dated Photos
 - Notarized affidavit from the previous owner
- The burden of proof of use is the responsibility of the property owner, they must show evidence that they are following all the common production steps for their type of operation and putting in the typical amounts of labor, management, and investment.

Processing the Application

- The chief appraiser must act on each application by processing the application and approving, disapproving, or denying the application. Keep in mind that it is possible to have agricultural use approved for part of your property and denied for the remaining portion.
- If the chief appraiser asks you for more information, you have 30 days to reply. You may ask for more time but you must have a good reason. If you do not reply, the chief appraiser must deny your application.
- If the chief appraiser denies or modifies your agricultural appraisal, they must inform you in writing within five days of this decision. This notice must explain how you can protest. Applications filed and approved under section 1-d-1 do not need to file again unless the ownership changes, the land's eligibility changes, or the chief appraiser requires a new application.
- Denton CAD will respond to your application within 90 days of it being filed.
- The chief appraiser may request a new application to verify that you still meet the qualifications. If you get a notice to reapply, be sure to do so. If you do not, you will lose your eligibility. If you become the owner of land that is already qualified, you must reapply in your name by April 30th if your land's eligibility changes. Failure to do so will result in a penalty charge.

- The agricultural appraisal is based on an estimate of the typical annual income during the five year period preceding the year before the appraisal. The agricultural appraisal may change annually based on this income and the capitalization rate.
- Property is not eligible if owned by a non-resident alien or by a foreign government, corporation, partnership, trust or other legal entity in which a non-resident alien or foreign government owns a majority interest.
- Per Section 23.54(e) of the Texas Property Tax Code, if a person fails to file a valid application on time, the land is ineligible for agricultural appraisal for that year.
- The property owner must also inform the chief appraiser of any changes in the status of the land.
- The property should be in “active use” at the time of application. A property owner should have a plan in place and have started their agricultural production before applying for agricultural valuation.

Change to Non-Agricultural Use

If your land received agricultural valuation and you change its use to a non-agricultural use (TX Prop Tax Code 23.55), you may be responsible for a rollback tax for each of the previous three years in which your land received the agricultural valuation appraisal. The rollback tax is the difference between the taxes you paid on your land’s agricultural value and the taxes you would have paid if the land had been taxed on its higher market value.

The chief appraiser determines if a change to a non-agricultural use has been made and sends a notice of the change. If you disagree, you may file a protest with the ARB. You must file a protest within 30 days of the date the notice was mailed to you. The ARB decides your case. If you do not protest or if the ARB decides against you, you owe the rollback tax. The owner who changes the use of the land gets the bill for the rollback tax.

Agricultural Advisory Board

The Agricultural Advisory Board is appointed by the Chief Appraiser with the advice and consent of the Denton Central Appraisal District Board of Directors. The Agricultural Advisory Board members must be landowners in the district whose land qualifies for appraisal under the Texas Property Tax Code, Chapter 23, Subchapters C, D, E or H and they must have been residents of the District for at least five years. The Agricultural Advisory Board meets at least once per year, without compensation, to approve the Productivity Schedule Values for that year and to discuss any agricultural use issues going on in the county.

Under the Texas Property Tax Code, the board's function is to advise the Chief Appraiser on major issues dealing with agricultural and timber appraisal; net to land, degree of intensity standards and other agricultural use and appraisal issues. As an advisory board, the board has no decision-making authority or responsibility. The Agricultural Advisory Board will not become involved in matters dealing with individual properties or in approving applications for agricultural appraisal.

Degree of Intensity Standards

The Texas Comptroller's *Manual for Appraisal of Agricultural Land* states that "the degree of intensity test is intended to exclude land on which token agricultural use occurs in an effort to obtain tax relief."

Agricultural use must be to the degree of intensity generally accepted in the area and is defined as:

Farming or ranching to the extent that the typically prudent manager in the area of the taxing unit would farm or ranch on an identifiable and substantial tract of land when the tract is devoted principally to agricultural use. Identifying the key elements of the definition and explaining each as follows can gain a better understanding of this definition.

- Area - generally described as that land inside the jurisdictional boundary of Denton County.
- Principally - primary use of the land as compared with other current uses
- Prudent Manager - Typical farm or ranch manager capable of making important management decisions and shrewd in the management of practical affairs.
- Substantial Tract - an identifiable tract of land of adequate size to support a typically prudent agricultural operation.

The chief appraiser is required by law to develop "degree of intensity" standards for each type of agricultural production in a given county. The adopted minimum degree of intensity guidelines are shown in this manual. These standards reflect the minimum typical practices used during production of various kinds of crops or livestock. Yields for different soil types and conditions will vary. The degree of intensity standards for each agriculture category is subject to change from year to year. DCAD will review all agricultural applications regardless of acreage. Consideration will be given to parcels that do not qualify as a stand alone tract, that are operated with an adjoining parcels provided that:

- The agricultural use and operator of both parcels are the same.
- When adding the total acreage of the two parcels together, the total acreage devoted to agricultural use must meet the degree of intensity standards.
- Properties that qualify under this exception may be asked to reapply more frequently.
- In addition, all other requirements for qualification must also be met.

The agricultural use must be active, sustainable, and the principal use of the property. A prudent agricultural operator, that has a home on the property, typically maintains one acre used primarily for their residence with any agricultural use secondary.

*Please be aware that there is no provision to a new owner to extend the agricultural appraisal to a tract less than the minimum degrees of intensity guidelines.

The Texas Property Tax Code has a couple of specific uses that are defined by law and they follow:

Beekeeping

Any review of Texas bee law must begin with a review of Chapter 131 of the Texas Agriculture Code. Section 131.001 begins with defining terms to be used in the statute. For example, an "apiary" is a place where six or more colonies of bees or nuclei of bees are kept. That means most backyard beekeepers are not covered by many of the regulations in Chapter 131. However, several of the regulations apply to all beekeepers. "Beekeeper" is defined as a person who owns, leases, or manages one or more colonies of bees for pollination or the production of honey, beeswax, or other by-products, either for personal or commercial use. "Bees" means any stage of the common honeybee, *Apis mellifera* species. A "colony" is the hive and its equipment and appurtenances, including bees, comb, honey, pollen, and brood. Written by Donald Ray Burger, Attorney at Law

Section 23.51 (2) The term agricultural use 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 acres or more than 20 acres. However, the law does not require that they be sold commercially.

1. The property must meet the same use requirements as for other agricultural production uses.
2. The property must have previously been in a qualifying agricultural use or
3. The owner/taxpayer must show a 5-year history of beekeeping or other agricultural use.

Beekeeping can be used to establish history with supporting documentation. Hives must be maintained and kept alive. Flowering plants must be planted to support hives if the hives are in an area where there is limited vegetation that requires pollination.

Degree of Intensity:

First 5 acres, 6 hives, as per Section 131.001 Texas Agriculture Code's definition of an "Apiary".

Acreage Requirement:

The State of Texas has set a minimum of 5 acres and a maximum of 20 acres to qualify beekeeping as an agricultural use. (Losing an acre to a homestead exemption must be accounted for in the acreage total. Eg: a six acre site with a one acre home site meets the minimum acreage requirement, a five acre site with a one acre home site does not.)

5 acres = 6 active hives

15 acres = 10 active hives

7.5 acres = 7 active hives

17.5 acres = 11 active hives

10 acres = 8 active hives

20 acres = 12 active hives

12.5 acres = 9 active hives

The hives must be active and located on the property at least 7 months of the year. January 1st thru December 31st. Production value used for Bee's will be the same as the current land use category.

When property owners initially qualify for agricultural use appraisals they must show proof of history for agricultural use/beekeeping for any of the five out of seven preceding years if outside the city. A way to do this is to ask for export, import or intra-state permits, which are required by the Texas Apiary Inspection Service to transport hives. <http://texasbeekeepers.org/ag-valuation/>

Wildlife Management

Under the Texas Property Tax Code Section 23.51(7), using land for wildlife management is an agricultural use, if such land was previously qualified open-space land and is actively used for wildlife management. Wildlife management land must be used in at least three of seven specific ways to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, including food, medicine, or recreation. [A Wildlife Management Plan](#) may also be obtained from The Texas Parks & Wildlife Department.

Helpful Wildlife Links:

[TPWD: Agricultural Tax Appraisal Based on Wildlife Management](#)

[Guidelines for Qualification of Ag Land in Wildlife Management Use](#)

[TPWD: Tax Valuation for Wildlife Management FAQ](#)

[Wildlife Biologist and Technicians that can assist with Information](#)

Minimum Degree of Intensity Guidelines Chart

Denton CAD Minimum Degree of Intensity Guidelines		
Minimum Homesite	Typically 1 Acre	Small acreage with a home built upon the tract is primarily a residential use. Any Ag use is secondary in nature to the home. Per TX Tax Code 23.51(1) "Qualified Open-Space land' means land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area."
Minimum Acreage Standard		While there is no minimum acreage for Ag valuation, there is a standard for degree of intensity stated in TX Tax Code 23.51(1) "Qualified Open-Space land' means land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area."
Bees	5 ac min 20 ac max	TX Tax Code 23.51(2)
Improved Pasture	3 - 5 Acres	Typically coastal bermuda grass often fertilized and weed controlled
Native Pasture	5 - 10 Acres	Native grasses allowed to self regenerate
Hay Production	5 Acres	Cut, baled, and used as personal feed or sold at market
Irrigated crop	N/A	We do not have any significant irrigated crop land in Denton County
Dry Crop	5 Acres	Must produce a salable commodity
Orchards	3 - 5 Acres	Must produce a salable commodity
Vineyards	3 Acres	Must produce a salable commodity
Wildlife Management	14.30 Acres / 11.1 Acres (Co-op Assoc.)	(WMPA/ES Mgmt. 11.1ac)
Minimum Animal Units Standard	1 Animal Unit Minimum (AU) per 3-5 Acres dependent upon pasture type	The minimum animal units is an integral part of the degree of intensity standard in that you must be using your land to produce an agricultural product and a prudent farmer will maximize the usage of their land to maximize their returns. DCAD requires a minimum of 1 animal unit to be run on pasture land for the majority (183 days) of the year. DCAD understands normal livestock rotation but second locations must be referenced on the application.
Typical Stocking Rate	1 AU per 3 - 5 acres improved or 1 AU per 5 - 10 acres native pasture	

Animals per AU		
Cow	1	Raising beef, dairy, or breeding stock for sale to other producers or processors.
Cow/Calf	0.67	
Calf	2	
Bull	0.67	
Horse	1.25	Horse production is colts and fillies birthed, raised, and sold to public (horse breeding facilities) - Horses stabled, trained or used for recreational purposes DO NOT QUALIFY
Mini horses/Donkeys	2	
Goat/Sheep	5	Goat production includes mohair, meat, dairy, or sale to other producers as breeding stock. Sheep production includes wool, meat, or sale to other producers as breeding stock.
Exotics (By Weight)	1,000 LBS = 1AU	Non native animals produced for varying commercial uses.
Bees	6 colonies with another colony for each 2.5 ac land to 12 colonies for 20 acres	
Minimum Production Standard		The minimum production standard is an integral part of the degree of intensity standard in that you must be using your land to produce an agricultural product and a prudent farmer will maximize the usage of their land to maximize their returns.
Hay	5 AC and 15,000-25,000 LBS in a typical year	Typically 1-3 cuts per year. Should be 2,000-3,000 lbs. per acre per cutting.
Crops	Varies	Crop yields per year based on typical production per year per acre in Denton County.
Orchard	3 - 5 AC 14-100 trees per acre (14 Pecan / 100 Peach)	Must produce a salable commodity
Vineyards	3 AC min. 600-700 vines per acre	Must produce a salable commodity

Frequently Asked Questions

What land qualifies?

Property owners may qualify for agricultural appraisal if land meets the following criteria: The land must be devoted principally to agricultural use at a degree of intensity that is common for prudent managers in the local area. Agriculture must be the most important use and should be worked the majority of the year. The land must have been devoted to agricultural production for at least five of the past seven years in the county and continuously for the preceding five years in a city, unless the land did not receive substantially equal city services as other properties in the city such as water.

The burden of proof for agriculture qualifications lies with the property owner. Any documentation that assists will be considered, such as receipts showing breeding, purchases, sales, lease agreements, dated photos of hay production showing landmarks such as homes, barns, ponds, roads, etc.

Is there a minimum acreage to qualify for agriculture? Is there a minimum number of animals per acre?

The special-use valuation applies to non-homesite land which has a current primary usage of agriculture. While there is no minimum amount of acreage, the operation must meet standards of degree of intensity in the area, typically with animals or plants producing food or fiber. Production is an essential consideration of agriculture. Show animals (non-breeding) do not qualify.

Will my horses qualify for agricultural use?

Land used primarily to raise or keep horses to the degree of intensity standards can qualify for agricultural appraisal. Land used primarily to train, show, or race horses, to ride horses for recreation, or to keep or use horses in some other manner that is not strictly incidental to breeding or raising horses does not qualify. Similarly, land used as a stable, where horses are kept, fed, and cared for, is not being used primarily for an agricultural purpose, unless the stable is incidental to breeding and raising horses.

What if my land has no agriculture – how do I establish a history?

Five years of active usage is required to establish agriculture on land not previously in agriculture. Once the land has an agricultural use that meets the current degrees of intensity standards, collect documents (receipts of purchases, sales, harvesting, etc.) and dated photos supporting the active agricultural use for all of the years of history as well as the current year.

How do I show history when I just purchased my property?

You will need to show the historical use of the land. If the previous owner was using the land for an agricultural purpose you may use a notarized affidavit from the previous owner stating their usage for those previous years. Simply stating that the appraisal district has granted agricultural valuation in the past does not suffice for the historical use requirement. It is possible that the appraisal district was not informed of the prior owner's changes in use and thus the previous valuation could have been granted in error.

When is the deadline to file?

The deadline is April 30th every year. If the application is submitted after May 1st but before the tax roll is certified each year (typically mid July) approval may be granted for the current year with a one-year late penalty of 10% of the difference in property taxes. Once certification takes place, the application process for the current year ends.

I received a request for a new application, though I have made no changes – why?

Updated applications are requested periodically to update our records. Any deed change will automatically generate a new application, even though an owner is simply moving the property into a trust. Properties that are split or merged also generate new applications.

How will I know the outcome of the application?

DCAD provides letters of approval or denial. Property owners may appeal the denial if the appeal is filed within 30 days of the date on the letter.

Is it possible to receive a partial approval/denial?

Yes. If the owner is claiming hay production on 20 acres but only 10 acres is devoted to hay production, that portion of the land that supports hay production would be considered. Any application that does not exclude a homesite where one exists would automatically be denied for the homesite.

How do I qualify?

Completely fill out the [50-129] 1-d-1 (Open-Space) Agricultural Use Appraisal application and return it before the April 30th deadline of the current year with all supporting documentation. The form is on our website. www.dentoncad.com/index.php/Agricultural-Information

Do I need to reapply annually?

Once agriculture is approved, no subsequent applications need to be filed by the owner unless requested by the district or unless the owner makes changes in types of agriculture from the original application (crops to cattle, for instance). Exception to this rule is wildlife which has an annual report so the owners can update us on their management plans. The responsibility is on the owner to notify the district of any changes in agriculture, including cessation of agriculture.

I'm interested in beekeeping – what do I need to know?

Applications for beekeeping apply to non-homesite land of 5-20 acres. In addition to the standard 1-d-1 application, an additional questionnaire should be completed and returned as well.

I'm considering wildlife as a form of agriculture – what do I need to know?

Using land for wildlife management is an agricultural use, if such land was previously qualified open-space land and is actively used for wildlife management. If the size of the tract has not been reduced from the previous year and is currently appraised for agricultural use then the landowner may switch to wildlife management. If the size of the tract has been reduced, the minimum acreage is 14.5 acres.

I notice Timber is listed as an agriculture activity – what does that mean?

Timber involves harvesting and milling forested property commercially. Primarily, timber tracts lie in East Texas. It does not include using wood for residential purposes such as fencing, firewood, etc.

How do I know if land I'm considering buying has agriculture on it?

Search for the property on DCAD's website. Look up the account number itself or search by either address or (with vacant land) by owner's name. Select the account's 'View Details' button. Under values, look for the line: Agricultural Market Value. If the property has agricultural valuation, a value will be listed on that line. As a reminder, recently purchased property will have its agriculture valuation removed and the new owner will be sent an application.

I'm a new owner on land that currently has agriculture special-use. I was told I have to hurry and transfer the agriculture exemption in my name to keep from losing it. Is that correct?

Any purchase of land currently having an agriculture special-use valuation will remain in agriculture for the remainder of that tax year. The next January, the special-use is removed and value is placed at market value. As a courtesy, an application is sent to the new owner to detail what that owner is doing with the land in terms of agriculture. The owner has until April 30th to respond.

What if I am a new owner, but did not receive an agriculture application?

While the vast majority of property with agriculture in the prior year with new owners receives applications, sending an application is a courtesy not a requirement. If you did not receive an application in the mail, you can always find an application on our website.

www.dentoncad.com/index.php/Agricultural-Information

Rollback – what is it, when will it apply and how much will it cost and are there exceptions?

If land currently or previously in agriculture within the prior 3 years is developed (commercial development, multiple-residential development, etc.), then the land is rolled back 3 years or however many of those years it had agriculture. It represents the difference between the taxes paid in those years and the taxes that would have been paid at full market value. The burden to notify the appraisal district of change of use falls on the taxpayer. The rollback debt follows the land until paid via a tax lien on the land. Once a rollback is triggered by the appraisal district, the owner has 30 days to appeal. A reason for appeal, for instance, might be to notify the CAD that a cessation is temporary due to right-of-way construction by the state or county.

DCAD is not a taxing authority, so while DCAD notifies the owner and subsequently the tax office a rollback is due, it has no basis to develop rollback estimates. The Denton County Tax Office will send a bill once a rollback is triggered, but it does not estimate rollbacks in advance, either. However, those needing an estimate can develop a ballpark number on any property through research online. Again, the rollback amounts to the difference between the taxes paid in those years and the taxes that would have been paid at full market value. The market value is based on historical value, in other words the land value in each of those respective years, not the land value only of the year of the rollback. Some private enterprises develop rollback estimates as well for a fee. An online search for those services would need to be initiated by those interested.

An exception to rolling back land taken out of agriculture involves owners who build their home on part of their land but retain agriculture usage on the remaining tract. The tax code allows this exception to a rollback. For instance, if a 10-acre tract of vacant land actively in agriculture has a house built on an acre of it by the owner for his or her use, then no rollback will occur on that acre.