

Degree of Intensity Test

To qualify for productivity appraisal for agricultural use, the land must be “currently devoted principally to agricultural use to the degree of intensity generally accepted in the area.” The degree of intensity test measures whether land is being farmed or ranched to the extent typical for agricultural operations. In order to set degree of intensity standards, it must be determined what is being put into the operation in terms of time, labor, equipment, management, and capital. The practice must be compared to typical levels for the same type of operation in the area. This test is intended to exclude land on which token agricultural use occurs in an effort to obtain tax relief.

Degree of intensity standards is set based on what is typical for our county. They are determined by recommendations from the Agricultural Advisory Board. The following minimum standards are in use in Haskell County:

Dry and Irrigated Cropland – 10 acres

Native Pasture – 10 acres

Improved Pasture – 5 acres.

No ag use production valuation will be granted inside the boundaries of any city limits.

Time Period Test

The land must have been used principally for agricultural use for five of the preceding seven years. As long as agriculture was the principal use in the preceding years, the land qualifies even if that use did not meet the degree of intensity requirement in all or some of those years.

For land to qualify for wildlife management use, it must have qualified as agricultural use at the time the wildlife management use began. Also, land that is currently devoted principally to wildlife management pursuant to a federal program to protect endangered species or as a federal or state conservation or restoration project qualifies for special appraisal “regardless of the manner in which the land was used in any preceding year.”