

TEXAS 1-D-1



A GUIDE TO SPECIAL AG VALUATION WITH BEES



TEXAS
BEEKEEPERS
ASSOCIATION



WHAT IS IT?

The Texas Constitution includes the following reference to agricultural land use.

Sec. 1-d-1. TAXATION OF CERTAIN OPEN-SPACE LAND.

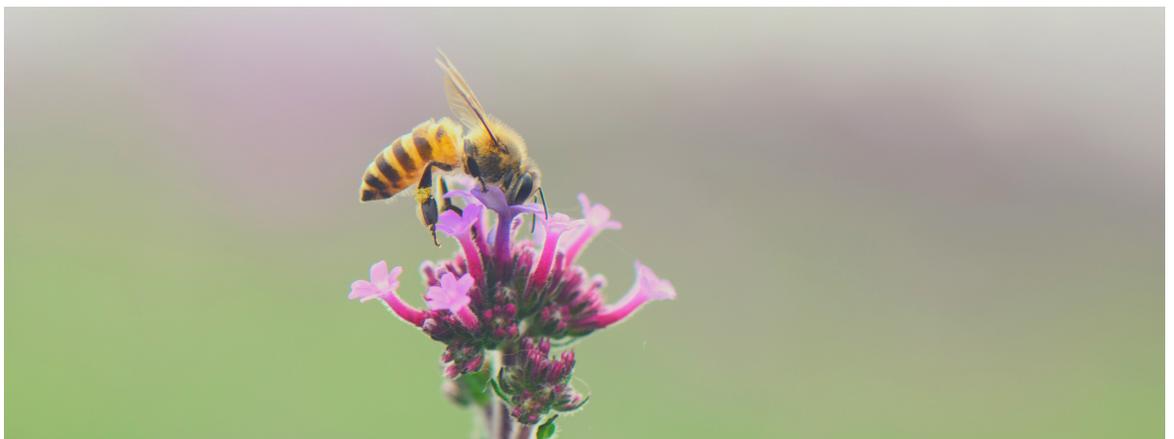
(a) To promote the preservation of open-space land, the legislature shall provide by general law for taxation of open-space land devoted to farm, ranch, or wildlife management purposes on the basis of its productive capacity and may provide by general law for taxation of open-space land devoted to timber production on the basis of its productive capacity. The legislature by general law may provide eligibility limitations under this section and may impose sanctions in furtherance of the taxation policy of this section.

(b) If a property owner qualifies his land for designation for agricultural use under Section 1-d of this article, the land is subject to the provisions of Section 1-d for the year in which the designation is effective and is not subject to a law enacted under this Section 1-d-1 in that year.

The intention of preservation of land devoted to farm, ranch, and wildlife is important for the future of bees and beekeeping.

1-d-1 as it relates to beekeeping benefits the State of Texas as well as the beekeeping industry. Whether landowners become beekeepers themselves or allow professional beekeepers access to their property, we find that 1-d-1 encourages:

- Increasing awareness of land-owners as responsible stewards of the land for pollinators and natural resources. Landowners who allow bees on their property often become more ecologically aware.
- More responsible and natural beekeeping by encouraging landowners to allow beekeepers access to their land; thus allowing beekeepers to maintain lower population bee yards.
- Promotion of the agricultural and beekeeping industry – encouraging access to land with natural forage for beekeepers while agricultural pollination crops are not in bloom.



WHY DOES TBA CARE?

Professional beekeepers, like cattlemen and other livestock professionals, often depend on the use of land they do not own in order to maintain healthy bee colonies. Beekeepers and the beekeeping industry benefit from 1-d-1 appraisal in the State of Texas. We believe these changes are completely unnecessary because they do not address any stated issues that cannot be addressed at the local level. Additionally, these changes potentially set a precedent that could negatively affect other ag industries and wildlife qualification for 1-d-1 in the future.

Many of our TBA members have expended substantial resources and worked hard to satisfy the requirements of their local appraisal districts to qualify land for 1-d-1 valuation. It takes 5 years to qualify land. Land that is longer used for keeping bees after qualifying is subject to roll-back penalties. Beekeepers stand to be negatively impacted if the statute starts changing every two years because some appraisal districts put pressure on legislators. We ask you to contact your state senator and representative and let them know that you do not support these changes.

The decline in the overall number of beekeepers that were once spread over the landscape, such as on small family farms, has been noted as one of the many factors believed to contribute to the decline in honey bee populations over the years. Therefore, as a way to address this, the Texas Property Tax Code Chapter 23, Subchapter D., Section 23.51 (2) was amended in 2012 as follows: "Agricultural use' 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 or more than 20 acres." In Article 8 of the Texas Constitution, the State of Texas allows for the Taxation of Certain Open-Spaced Land (Section 1-d-1), for the stated purpose of promoting the preservation of open-spaced lands. The incentive (lower property valuation) to qualify land for 1-d-1 through keeping bees has helped to increase the number of beekeepers and honey bee colonies throughout Texas over the past ten years, which has brought many benefits to Texas.



HOW 1-D-1 HELPS

Here are four case-studies or scenarios where professional beekeepers and the beekeeping industry benefit from the 1-d-1 appraisal.

Situation 1: Professional bee breeders sell bees to interested landowners who would like to keep bees on their property in return for tax savings. This promotes the bee industry in Texas through bee sales at a minimum. We also find that citizens that take up an interest in beekeeping are better stewards for the environment, ecology, and pollinators.

Situation 2: Growing commercial beekeepers are able to use 1-d-1 to find quality bee locations and help incentivize landowners to allow bees on their property. This is often done in the form of a lease / service agreement and is mutually beneficial – allowing beekeepers to keep bees in smaller quantities, leading to access to more ample forage to support the nutritional and ecological needs of the hive.

Situation 3: Landowners who own bees often need professional beekeeper help to maintain the health of their hives. This may be a temporary or permanent relationship but promotes responsible beekeeping and healthy bees.

Situation 4: Migratory beekeepers will follow the bloom throughout the farming season and help assist farmers in pollinating their crops. When pollination seasons close, beekeepers need land with natural forage to help provide nutrition to their bees. While beekeepers can supplement feed, natural forage is, as you'd expect, is a more nutritious option for bees.



HOW TO GET STARTED

If you're looking to become a beekeeper or would like to get started with your 1-D-1 Special Agricultural Valuation, here are some things you'll need to know.

1. Know the State requirements.
 - a. Beekeeping Special Agricultural Land Valuation only applies to parcels of land between 5-20 acres
 - b. Land must be used for agricultural purposes for 5 of the preceding 7 years to qualify for the special land valuation.
2. Know your county requirements. County requirements will vary.
 - a. Intensity level - how many hives are required for your acreage
 - b. Documentation - what documentation does your county require or prefer
3. Decide if you'll be keeping the bees yourself or working with a professional beekeeper. Make plans and arrangements to meet your timeline.
4. Be sure to file for your special land valuation as required by your county.
5. Enjoy and learn from your experience in keeping bees on your land. This can be a great opportunity.

There are many additional resources for how to become a great beekeeper available on our website. We encourage you to learn as much as possible - bees are fascinating and complex creatures.



KEEP LEARNING

Whether you chose to partner with a professional beekeeper or keep the bees yourself, you have an amazing opportunity to be a steward for honey bees. We encourage you to continue to learn and be an advocate for pollinators across Texas.



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