

MONTGOMERY CENTRAL APPRAISAL DISTRICT

TIMBER GUIDELINES- TYPICAL LEVELS

SIZE

Each application will be reviewed on-site to determine if property is able to sustain a prudent operation. The typical level required to get a timber valuation is approximately 10 acres.

Texas Property Tax Code Section 23.72(b) In determining whether land is currently and actively devoted principally to the production of timber or forest products to the degree of intensity generally accepted in the area, 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.

Texas Property Tax Code Section 23.9802(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.

HISTORY

Should be able to show that tract was managed and has been devoted to the production of timber for at least 5 out of the last 7 years. Should be able to show evidence of prudent management practices that have been performed during the past 5-7 years in order to facilitate better timber production (burning, thinning, removal of hardwood and /or substandard trees, planting, creating firebreaks, bug control, etc.

MANAGEMENT PLAN

Some sort of written plan should be provided to show general intentions for future activities related to the production and harvesting of timber on the subject tract. The plan can be written by the owner or by an agent such as a private timber consultant, or an employee of the Texas Forest Service. The plan should lay out actual intentions with projected timetables as well as describing current forest types and volumes of wood product existing on property.

HARVESTING

If property is clear cut it must be replanted within 2 years. Property should be managed in such a way that some kind of cut can be made at least every 10-12 years.

*Each application will be reviewed and any decision as to the qualifying or non-qualifying use of the property will be rendered on a case-by-case basis.