

MCAD TIMBER PRODUCTIVITY GUIDELINES

LAND DEVOTED TO THE GROWING AND HARVESTING OF TIMBER PRODUCTS MAY QUALIFY FOR SPECIAL VALUATION. TIMBERLAND MUST BE MANAGED WITH THE INTENT TO PRODUCE INCOME AND BE DEVOTED PRINCIPALLY TO THE PRODUCTION OF TIMBER TO A DEGREE THAT IS COMMON TO THE LOCAL LEVEL. IN ORDER TO RECEIVE THE TIMBER SPECIAL VALUATION, THE LAND MUST HAVE BEEN DEVOTED TO TIMBER PRODUCTION FOR AT LEAST 5 OF THE 7 PRECEDING YEARS. LAND WITHIN CITY OR MUNICIPAL LIMITS MUST HAVE BEEN DEVOTED CONTINUOUSLY TO TIMBER PRODUCTION FOR 5 PRECEDING YEARS, UNLESS THE LAND RECEIVED SUBSTANTIALLY LESS THAN EQUAL SERVICES THAN OTHER PROPERTIES WITHIN THE CITY OR MUNICIPAL LIMITS.

SIZE

EACH APPLICATION WILL BE REVIEWED INDIVIDUALLY TO DETERMINE IF PROPERTY IS ABLE TO SUSTAIN A PRUDENT OPERATION. THE TYPICAL MINIMUM ACREAGE TO QUALIFY FOR TIMBER VALUATION IS APPROXIMATELY 10 ACRES. IN ACCORDANCE WITH TEXAS PROPERTY TAX CODE SECTIONS 23.72(b) AND 23.9802(d), A CHIEF APPRAISER MAY NOT AUTOMATICALLY EXCLUDE A PORTION OF LAND FROM TIMBER VALUATION IF IT USED FOR THE PRODUCTION OF TIMBER OR FOREST PRODUCTS (ROAD, RIGHT-OF-WAY, BUFFER AREA, FIREBREAK), OR IF IT IS SUBJECT TO A RIGHT-OF-WAY THAT WAS TAKEN THROUGH THE EXERCISE OF THE POWER OF EMINENT DOMAIN.

MANAGEMENT PLAN

A WRITTEN PLAN MUST BE PROVIDED TO SHOW GENERAL INTENTIONS FOR FUTURE ACTIVITIES RELATED TO THE PRODUCTION AND HARVESTING OF TIMBER ON THE SUBJECT TRACT. THE MINIMUM REQUIREMENTS FOR THE PLAN ARE OUTLINED IN A SEPARATE SECTION.

HISTORY

PROPERTY OWNER SHOULD BE ABLE TO DEMONSTRATE THAT LAND WAS MANAGED AND HAS BEEN DEVOTED TO THE PRODUCTION OF TIMBER AND/OR FOREST PRODUCTS FOR AT LEAST 5 OUT OF THE LAST 7 YEARS. OWNER SHOULD BE ABLE TO SHOW EVIDENCE THAT PRUDENT MANAGEMENT PRACTICES HAVE BEEN PERFORMED DURING THE PAST 5-7 YEARS IN ORDER TO BETTER FACILITATE TIMBER PRODUCTION (BURNING, THINNING, REMOVAL OF HARDWOOD/SUBSTANDARD TREES, PLANTING, CREATING FIREBREAKS, PEST CONTROL, ETC).

HARVESTING

PROPERTY SHOULD BE MANAGED IN SUCH A WAY THAT SOME KIND OF CUT IS MADE OR FOREST PRODUCT PRODUCED EVERY 10 - 12 YEARS, SUBJECT TO FAVORABLE CONDITIONS AND MANAGEMENT PLAN. IF PROPERTY IS CLEAR-CUT, IT MUST BE RE-PLANTED WITHIN 2 YEARS.

TIMBER MANAGEMENT PLAN MINIMUM REQUIREMENTS

TO MEET THE REQUIREMENTS FOR TIMBER PRODUCTIVITY SPECIAL VALUATION AS DETERMINED BY MONTGOMERY CENTRAL APPRAISAL DISTRICT, A TIMBER MANAGEMENT PLAN MUST CONTAIN, AT A MINIMUM:

- *LOCATION MAP OF TRACT
- *AERIAL MAP OF TRACT
- *SOIL MAP OF TRACT
- *MAP OF AREAS NOT IN TIMBER PRODUCTION MANAGEMENT (IF APPLICABLE)
- *MAP OF ALL STREAMSIDE MANAGEMENT ZONES (IF APPLICABLE)
- *SITE INDEX FOR TRACT BASED ON LOBLOLLY PINE
- *STANDS DELINEATED BY PREDOMINANT SPECIES, DENSITY, AND ACREAGE
- *BRIEF HISTORY OF TRACT AND DESCRIPTION OF PAST TIMBER ACTIVITIES
- *TIMELINE OF PLANNED TIMBER MANAGEMENT ACTIVITIES