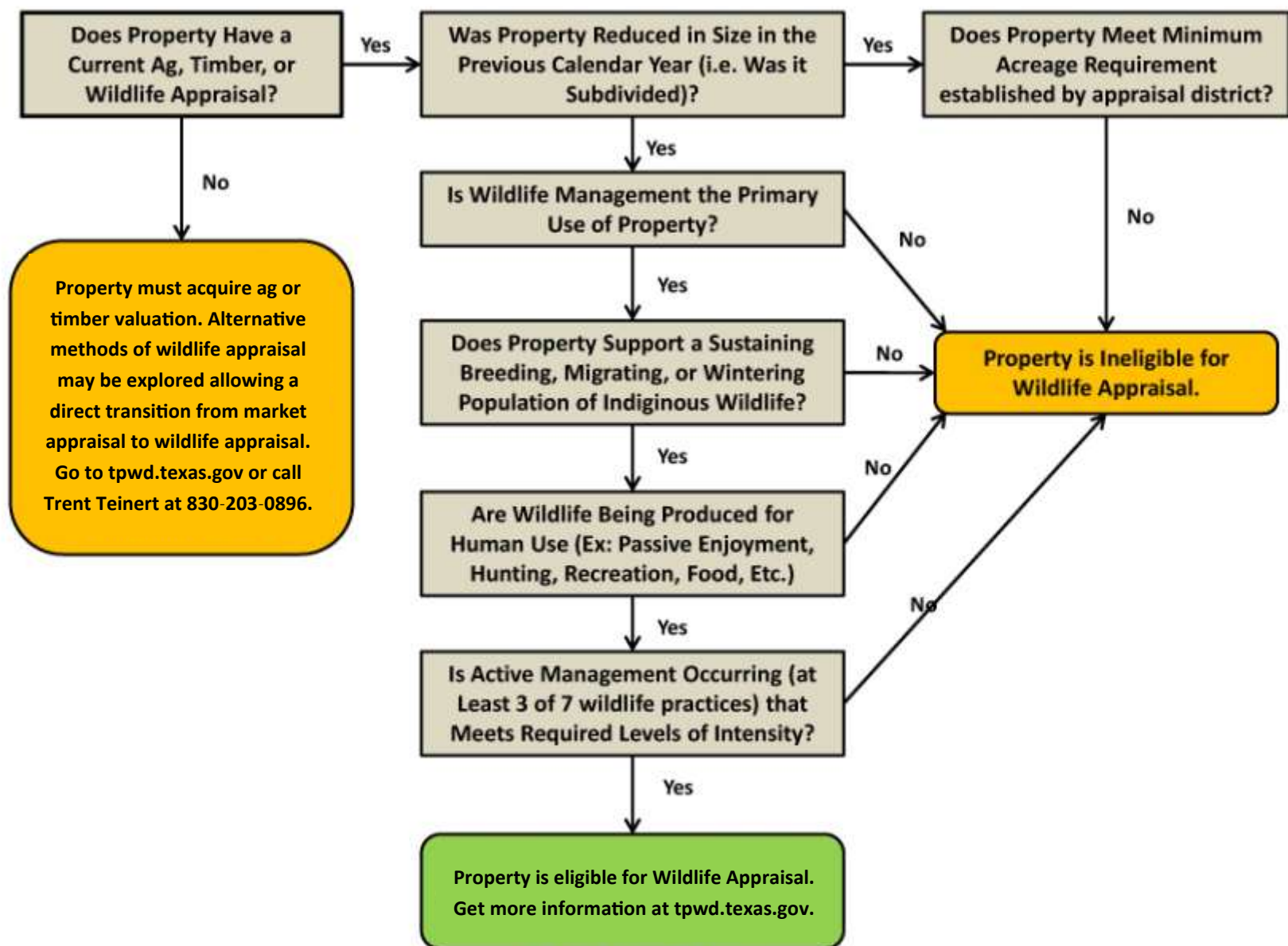


Agricultural/Wildlife Exemption & Valuations



Activities That Qualify (Agricultural)

- farming or ranching for the purpose of raising agricultural products for sale;
- timber production (including contract logging);
- feedlot operation;
- commercial fish farm operation;
- bee keeping;
- custom harvesting;
- crop dusting (as defined by 14 CFR Section 137.3);
- growing plants for sale in a commercial nursery;
- a veterinary business that makes farm or ranch calls;
- Future Farmers of America or 4-H; or
- teaching an agricultural vocational course.

Source: <https://comptroller.texas.gov/taxes/ag-timber/>

Activities That Qualify (Wildlife)

- wildlife management and conservation;
- hunting and fishing operations, including aerial hunting;
- predator control;
- wildlife or livestock surveys;
- commercial fishing;

Activities That Don't Qualify

- home gardening;
- horse racing, boarding, training or trail rides;
- rodeos, circuses or zoos;
- florists or similar retailers who maintain plants before sale;
- companion animal (pet) breeding; and kennels or other animal boarding businesses.

