

## **ARANSAS COUNTY APPRAISAL DISTRICT**

### **Productivity Value for Beekeeping**

Under Open-Space productivity valuation, values are calculated using a modified income approach to determine the per acre value. This is done using cash lease rates that are collected each year through surveys mailed to lessees. The challenge with determining a productivity value for beekeeping using the cash lease method is usually beekeepers do not lease the land on which the hives are located. Therefore, an operating budget is used to derive the income and expenses to calculate an open-space value per acre.

Incomes and expenses are estimated using the USDA National Agricultural Statistics Service and online sources from Apiary Associations, wholesale suppliers, and published agricultural research. Please refer to the Beekeeping page of the annual Agricultural Value schedule.

The Texas Property Tax Code, as amended for 2013, includes beekeeping as an agricultural use. “The term also 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.” { §23.51 (2)} Each enterprise shall have a minimum of three (3) complete colonies, increasing at a rate of one (1) colony per each additional two (2) acres, for a maximum of ten (10) colonies on twenty (20) acres. In addition, each operation must maintain each hive and its colony, and must be registered with the Texas Apiary Inspection Service. Registration in previous years can be used to show use for the history requirement.

For 2023, for 10 hives on 20 acres, the 5-year average net income was \$215.59, which produces a value of \$2,155.90 for 20 acres. The resulting value per acre is \$107.80.