

Timber (Tim) Valuation

Land qualified for special use valuation (Timber) is appraised and two distinct values are recorded: market value, based on the analysis of current market groups, and timber value. Each appraisal begins with the Timber application. The specific timber use, and location, indicates the proper timber classification. Periodic inspections, through reappraisal, recheck, and diligent notice while on other projects, are used to verify current use or initiate further contact with the land owner as to current use.

If an inspection raises a question about a property's current status as timber qualified, the Chief Appraiser may direct the Appraisal District staff to send a new timber application to the land owner. This process will weed out many unnecessary Timber denials due to a misinterpretation of inspection details. All Timber applications, whether first time applications, new ownerships, or reapplications, will be inspected to verify the information on the application and the timber use.

Landowners may receive an Ag/Timber Use Questionnaire periodically, when more information is required.

To qualify for a or timber land designation, the land must be currently devoted principally to the production of timber or forest products to the degree of intensity generally accepted in the area and must have been devoted principally to production of timber or forest products for five of the preceding seven years. We will apply the specific timber use based on the application and /or the inspection finding with the 2/3 rule in mind. The soil type of the property is based on information from the Natural Resources Conservation Service and a list has been compiled for each abstract's type.

Soil Class I			
Pine	ATP1	Improved Pasture	APIMP1
	ATP1B (Regenerated)		Native Pasture
Mixed	ATM1		
	ATM1B (Regenerated)		
Hardwood	ATH1		
	ATH1B (Regenerated)		

Soil Class II			
Pine	ATP2	Improved Pasture	APIMP2
	ATP2B (Regenerated)		Native Pasture
Mixed	ATM2		
	ATM2B (Regenerated)		
Hardwood	ATH2		
	ATH2B (Regenerated)		

Soil Class III			
Pine	ATP3	Improved Pasture	APIMP3
	ATP3B (Regenerated)		Native Pasture
Mixed	ATM3		
	ATM3B (Regenerated)		
Hardwood	ATH3		
	ATH3B (Regenerated)		

Soil Class IV			
Pine	ATP4	Improved Pasture	APIMP4
	ATP4B (Regenerated)		Native Pasture
Mixed	ATM4		
	ATM4B (Regenerated)		
Hardwood	ATH4		
	ATH4B (Regenerated)		

Wildlife APWILD
Streams Management Zone AMZ