



**TEXAS A&M**  
**FOREST SERVICE**

*Protecting and sustaining forests, trees  
and related natural resources since 1915*

## **FOREST** ZONE DETERMINATION PROCEDURES

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The Forest Zone Determination Procedures set out the requirements and criteria that the Texas A&M Forest Service (TFS) uses in making a determination on whether a timberland qualifies as a forest zone when requested to do so by a chief appraiser or taxing unit. A qualified forest zone receives reduced special appraisal for ad valorem tax purposes.

These procedures implement the part of the SB977 that authorizes the TFS to adopt rules and procedures to make forest zone determination. SB977 assigns most of the appraisal responsibility to the chief appraisers. However, before the eligibility of a timberland for the special appraisal may be denied, the chief appraiser or the taxing unit is required by the act to seek a determination letter from the TFS as to the existence, location, size and type of the zone, if any. TFS determination is conclusive and must be accepted by the chief appraiser or the appraisal review board. Forest Zone Determination Procedures were officially adopted by the TFS to govern the determination process.