

Application for 1-d-1 (Open-Space) Agricultural & Timber Appraisal For

IMPORTANT INFORMATION FOR APPLICANTS

Article 8, Sec. 1-d-1, Texas Constitution, and Chapter 23, Subchapter D, Tax Code, provide for appraisal of agricultural land based on the land's ability to produce agricultural products. Land qualifies for 1-d-1 appraisal if it has been used for agriculture in the past and is currently used for agriculture at the same level as typical prudent producers in your area. Subchapter E, of the above article provides for the appraisal of Agricultural production of Timber or other Forest products. If you have any questions on completing this application or on the information concerning additional taxes and penalties, you may want to consult the State Comptroller's Property Tax Division Manual for the Appraisal of Agricultural Land, and your appraisal district staff.

You must complete this application in full and file it by midnight, April 30, of the year you are applying for agricultural appraisal. If your application is granted, you do not need to file again in later years unless the chief appraiser requests a new application. You may file a late application up to midnight the day before the appraisal review board approves appraisal records for the year. Approval usually occurs in July. If you do file a late application and your application is approved, you must pay a penalty equal to 10% of the tax savings resulting from agricultural appraisal.

Step 1: Owner's name and address Telephone: _____

Step 2: Describe the property
 Give legal description, abstract numbers, field numbers, or plat numbers. (You may attach last years's tax statement or notice of appraised value, or other correspondence identifying the property)

Legal Description: _____

Property ID: _____ GEO ID: _____ Acres Entities

Owner: _____

Last year, were you allowed 1-d-1 appraisal on this property by the chief appraiser of this appraisal district? Yes No

If yes, you need only complete those parts of Steps 3 and 4 requiring new information or information that has changed since your earlier application and the form must be signed and dated. If no, you must complete all of Steps 3 and 4.

Step 3: Conversion to timber production

1. Did you convert this land to timber production after September 1, 1997? Yes No

2. Do you wish to have this land continue to be appraised as open-space land agricultural land? Yes No

If yes, complete question 1 in Step 4 and all other questions in that step that describe the previous agricultural use of this land.

Step 4: Describe the property's use

1. Describe the current and past uses of this property, starting with the current year and working back 5 years or until you have shown 5 out of 7 years of agricultural or timber use.

Year	Ag / Timber Use *	Acres	Year	Ag / Timber Use *	Acres

*Agricultural use includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, planting seed or for the production of fibers; floriculture, viticulture, and horticulture; raising or keeping livestock; raising or keeping exotic animals or fowl for production of human food or fiber, leather, pelts or other tangible products having a commercial value; planting cover crops or leaving land idle for the purpose of participating in any governmental program or normal crop or livestock rotation procedure and wildlife management. Agricultural land use categories include: irrigated cropland, dryland cropland, orchard, improved pastureland, native pastureland and other classes typical in your area.
 *Timber use includes the production of marketable timber and or forest products.

Office Use Only

Denial Reason: Current Use _____ History _____ Homesite _____ Degree of Intensity _____

Comments

Effective Size Acres:

Step 4: Describe the property's use (continued)

2. **Grazing Pasture:** Type of grasses _____ Number of acres _____
 Do you fertilize: Yes/No (circle) if yes Type? _____ Amount per acre _____
 Number of applications in a normal year _____ Type of Livestock _____ Number of Head _____

3. **Hay Production Pasture:** Type of grasses _____ Number of acres _____
 Do you fertilize: Yes/No (circle) if yes Type? _____ Amount per acre _____
 Number of applications in a normal year _____ Number of Cuttings per year _____ Number of Head _____

4. **Dryland Cropland:** Type of Crop _____ Number of acres _____ Type of Fertilizer _____
 Normal Yearly per acre yield: _____ Do you participate in a government program Yes / No (circle).
 If yes, please list program and attach copy of your agreement: _____

5. **Orchard:** Type of Trees _____ Number of Trees per acre _____
 In a normal year what is a typical yield per acre: _____ Last year's yield per acre _____

6. **Timber:** Type of Timber : How many acres are predominantly Pine? _____ Hardwood? _____ Mixed? _____
 What type of Timber management plan are you using (circle one)? Self-managed Consultant Corporate Other _____
 Consultant name and organization _____
 Date of last harvest: _____ Type of cut (circle one) Clear Diameter Improvement Seed Tree Selected _____
 Yield per acre _____ Projected future harvest _____
 Other activities of production and management: _____

7. Does this property contain a homesite (eg. house, yard, etc.)? If so please show how many acres are used? _____

8. Is this property located within the corporate limits of a city or town? Yes No

9(a). Is this property owned by a non-resident alien? Yes No
 9(b). Is the owner described in question 9(a) required by federal law or federal rules to register the person's ownership or acquisition of this property? Yes No

Step 5: Sign the application

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

I certify that the information given on this form is true and correct.

Authorized Signature: _____ **Date:** _____

OTHER IMPORTANT INFORMATION: After you file this application, your chief appraiser may require additional information from you before qualifying your land. The additional information may only relate to your current and past agricultural / timber use or to the level at which you use your land for agriculture / timber. You must notify the chief appraiser in writing if you: stop using your property for agriculture / timber (e.g., you voluntarily decide to stop farming / growing timber) ; change the category of your use (e.g., you change from dry cropland to irrigated cropland); change the level of your use (e.g., you substantially increase or decrease the number of cattle you raise); change the nature of your use (e.g., you switch from growing corn to growing ornamental plants); enter, leave or change governmental programs (e.g. you put 100 acres in CRP); or if you begin using your land for something other than agriculture / timber (e.g., you build a shopping center on most of your land). You must deliver this notice no later than April 30 following the change in use or eligibility.

If your land receives agricultural appraisal and you fail to notify the chief appraiser of a change in agricultural use, you may be required to pay a penalty. You will be required to pay a substantial additional tax plus interest (a rollback tax) if you stop using all or part of your property for agriculture.

The Texas Supreme Court has ruled that Section 23.56(3), Tax Code, is unconstitutional. While the Court's reasoning would apply to Section 23.56(2), which is reflected in Question #9, that subsection has not specifically been ruled unconstitutional.