

## Application for 1-d-1 (Open-Space) Agricultural & Timber Appraisal For 2011

*Step 1: Owner's name and address*

Telephone: \_\_\_\_\_

### IMPORTANT INFORMATION FOR APPLICANTS

Article 8, Sec. 1-d-1, Texas Constitution, and Chapter 23, Subchapter D, Tax Code, provide for appraisal of open-space land based on its ability to produce agricultural products.

Land qualifies for special appraisal ("1-d-1 appraisal") if it has been (1) used for agriculture in the past and is currently devoted principally to agricultural use as defined by statute, (2) used to protect federally listed endangered species under a federal permit, or (3) used for conservation or restitution projects under certain federal and state statutes. The land must also be used for agriculture to the degree of intensity generally accepted in the area. The value of the land is based on the annual net income from a typical lease arrangement that would have been earned from the land during the five-year period preceding the year before the date of appraisal by an owner using ordinary prudence in the management of the land and the farm crops and livestock produced or supported on the land, including income received from hunting or recreational leases.

If you have questions on completing this application or on the information concerning additional taxes and penalties created by a change of use of the land, you may consult the State Comptroller's Manual for the Appraisal of Agricultural Land and your appraisal district staff. The manual may be found on the Comptroller's Web site at [www.window.state.tx.us/taxinfo/proptax](http://www.window.state.tx.us/taxinfo/proptax) under the section concerning appraisal manuals.

You must complete this application in full and file it no later than **April 30** of the year you are applying for agricultural appraisal. If your application is approved, you do not need to file again in later years unless the chief appraiser requests a new application. The chief appraiser may disapprove the application and request additional information. The chief appraiser may deny the application and you may protest that determination to the county appraisal review board.

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 file a late application and your application is approved, you must pay a penalty equal to 10 percent of the tax savings resulting from agricultural appraisal.

*Step 2: Describe the property*

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

Legal Description: \_\_\_\_\_

Property ID: \_\_\_\_\_ GEO ID: \_\_\_\_\_ Acres \_\_\_\_\_

Owner: \_\_\_\_\_ Entities \_\_\_\_\_

Please circle the appropriate box for "Yes" or "No"

- Has the ownership of the property changed since January 1 of last year or since the last application was submitted? . . . . . Yes No  
If yes, the new owner must complete all applicable questions, including Step 3 and Step 4, if the land is used to manage wildlife.
- Last year, were you allowed 1-d-1 appraisal on this property by the chief appraiser of this appraisal district? . . . . . Yes No  
If no, you must complete all applicable questions, including Step 3 and Step 4, if the land is used to manage wildlife.  
If yes, you need only complete those parts of Steps 3 and 4 that have changed since your earlier application or any information in Steps 3 and 4 requested by the chief appraiser.
- Is this property located within the corporate limits of a city or town? . . . . . Yes No

**Office Use Only**

Denial Reason: \_\_\_\_\_ Current Use \_\_\_\_\_ History \_\_\_\_\_ Homesite \_\_\_\_\_ Degree of Intensity \_\_\_\_\_

Comments \_\_\_\_\_

Effective Size Acres: \_\_\_\_\_

Step 3: 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

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\*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.

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 Bales \_\_\_\_\_

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? \_\_\_\_\_

Step 4: Conversion to Timber Production

1. Did you convert the land subject this application to timber production after September 1, 1997 ? ..... Yes No  
If yes, on what date did you convert to timber production? \_\_\_\_\_
2. Do you wish to have the land subject to this application continue to be appraised as 1-d-1 land? ..... Yes No  
If yes, complete Question 1 in Step 3 and all other questions in that step that describe the previous agricultural use of this land.

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:** \_\_\_\_\_ **Title:** \_\_\_\_\_ **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.*