



**APPLICATION FOR 1-d-1 (OPEN-SPACE) AGRICULTURAL APPRAISAL**

Appraisal Year \_\_\_\_\_

**IMPORTANT INFORMATION FOR APPLICANTS**

This application and all supporting documentation **MUST** be filed with the Appraisal District office in the County the property is located in **before May 1** of the year you are applying for agricultural appraisal so that the chief appraiser is able to determine whether the statutory qualifications have been met. Do not file this document with the Texas Comptroller of Public Accts. If your application is approved, a new application is not required in later years unless the land ownership changes, eligibility ends or 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 in a timely manner. If the chief appraiser requests additional information from an applicant, the information must be furnished within 30 days after the date of the request, or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the information by written order for a single 15 day period.

\*\*\*CONTINUED ON PAGE 4\*\*\*

**STEP 1: NAME AND MAILING ADDRESS OF PROPERTY OWNER**

Name
Attn
Addr
City, ST, Zip

The applicant is the following type of property owner: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other (specify):		
Did the applicant own the property that is the subject of this application on January 1 of the tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>Applicant's Name:</b>	<b>**Driver's License or ID #:</b>	<b>**Soc Sec or Fed Tax ID #:</b>
<b>Applicant's Birth Date*:</b>	<b>Primary Phone #:</b>	<b>***Email Address:</b>
<small>*Provide date of birth if property owner is an individual (Failure to provide date of birth does not affect your eligibility for special appraisal)</small>	<b>Other Phone #:</b>	<small>***An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.</small>
Physical (911) Address (if different from mailing address):		

**If you are an individual property owner filing this application on your own behalf, skip to Step 2; all other applicants are required to complete this section.**

Please indicate the basis for your authority to represent the property owner in filing this application:

<input type="checkbox"/> Officer of the Company	<input type="checkbox"/> General Partner of the Company	<input type="checkbox"/> Attorney for property owner
<input type="checkbox"/> Agent for tax matters appointed under Tax Code Section 1.111 with completed and signed Form 50-162	<input type="checkbox"/> Other (specify):	

**Provide the following information for the individual with the legal authority to act for the property owner in this matter:**

<b>Name of Authorized Representative:</b>	<b>Title:</b>
<b>Mailing Address:</b>	<b>***Email Address:</b>
<b>**Driver's License or ID #:</b>	<b>**Soc Sec or Fed Tax ID #:</b>
<b>Primary Phone #:</b>	<b>Other Phone #:</b>
<small>***An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.</small>	

**STEP 2: DESCRIBE THE PROPERTY**

<b>ACCOUNT #:</b>	<b>SCH:</b>
<b>LEGAL DESCRIPTION:</b>	
<b># of Acres:</b>	

1. Has the ownership of the property changed since January 1 of last year or since the last application was submitted? <b>If yes, the new owner must complete all applicable questions, including Step 3 and Step 4, if the land is used to manage wildlife.</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Last year, were you allowed 1-d-1 appraisal on this property by the chief appraiser of this appraisal district? <b>If no, you must complete all applicable questions, including Step 3 and 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.</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Is this property located within the corporate limits of a city or town?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Continue on Page 2

FOR OFFICE USE ONLY		1,2,3,NC	# of acs	# of acs	# of acs	# of acs	# of acs	# of acs	# of acs/describe
APPROVED	DENIED	AREA	T	IP	NP	WASTE	NON-AG	OTHER	

<b>Additional Instructions:</b>

### STEP 3: DESCRIBE THE PROPERTY'S USE

\*Agricultural use includes, but is not limited to, the following activities: (1) cultivating the soil, (2) producing crops for human food, animal feed, or planting seed or for the production of fibers; (3) floriculture, viticulture and horticulture; (4) raising or keeping livestock; (5) raising or keeping exotic animals or fowl for the production of human food or fiber, leather, pelts or other tangible products having a commercial value; (6) planting cover crops or leaving land idle for the purpose of participating in a governmental program provided the land is not used for residential purposes or a purpose inconsistent with agricultural use or leaving the land idle in conjunction with normal crop or livestock rotation procedures; (7) producing or harvesting logs and posts used for construction or repair of fences, pens barns or other agricultural improvements on adjacent open-space land having the same owner and devoted to a different agricultural use;(8) wildlife management; and (9) beekeeping.

Wildlife management is defined as actively using land that at the time the wildlife-management use began, was appraised as qualified open-space or timber land under Tax Code, Chapter 23, Subchapter D or E, to propagate a sustaining breeding, migrating or wintering population of indigenous wild animals for human use, including food, medicine, or recreation, in at least three of the following ways: (1) habitat control; (2) erosion control; (3) predator control; (4) providing supplemental supplies of water; (5) providing supplement supplies of food; (6) providing shelters; and (7) making census counts to determine population.

Wildlife management is also actively using land to protect federally listed endangered species under a federal permit if the land is included in a habitat preserve subject to a conservation easement created under Chapter 183 Natural Resources Code or part of a conservation development under a federally approved habitat conservation plan restricting the use of the land to protect federally listed endangered species or actively using land for a conservation or restoration project under certain federal and state statutes is wildlife management. These two types of wildlife management uses do not require showing a history of agricultural use but do require evidence identified in Step 3, Questions 4 and 5.

Agricultural land use categories include: (1) irrigated cropland, (2) dry cropland, (3) improved pastureland, (4) native pastureland, (5) orchard, (6) wasteland, (7) timber production, (8) wildlife management, and (9) other categories of land that are typical in your area.

Please answer the following questions fully. You may list the agricultural use of your property according to the agricultural land categories listed in the preceding paragraph. You may divide the total acreage according to individual uses to which the land is principally devoted.

1. Describe the current and past uses of this property as described above , <b>starting with the current year and working back 5 years or until you have shown 5 out of 7 years of agricultural use.</b> Please indicate each year.					
Year	Agricultural Use Category*	Acres	Year	Agricultural Use Category*	Acres
<i>Current</i>					

2. (a) If you raise livestock, exotic animals, exotic fowl or manage wildlife on the property, list the livestock or exotics raised or the type of wildlife managed and the number of acres used for this activity. You must attach a list if the space is not sufficient.			
Livestock/exotics/wildlife	Acres	Livestock/exotics/wildlife	Acres
<b>Example: cattle</b>	<b>48</b>		

(b) If you raise livestock or exotic animals, how many head (average per year) do you raise?			
Livestock/exotics	# of Head	Livestock/exotics	# of Head
<b>Example: cattle</b>	<b>20</b>		

3. If you grow crops (including ornamental plants, flowers or grapevines), list the crops grown and the number of acres devoted to each crop. You may attach a list if the space is not sufficient.			
Crop	Acres	Crop	Acres
<b>Example: wheat</b>	<b>200</b>		

4. If you have planted cover crops or your land is lying idle because you are participating in a governmental program, please list these programs and the number of acres devoted to each program. You may attach a list if the space is not sufficient.			
Program	Acres	Program	Acres
<b>Example: CRP</b>	<b>100</b>		

5. Is this property now used for any non-agricultural activities? List all non-agricultural uses and the number of acres devoted to the use. You may attach a list if this space is not sufficient.			
Non-agricultural	Acres	Non-agricultural	Acres
<b>Example: homesite</b>	<b>1</b>		

**STEP 4: DESCRIBE WILDLIFE MANAGEMENT USE**

**Do not complete this step if you are not using the land to manage wildlife as permitted by law.**

If you are using the land to manage wildlife, list at least three of the wildlife management practices listed in the description found in Step 3 on Page 2 in which you manage wildlife:

A.
B.
C.

Please indicate the property's agricultural land use category, as described in Step 3, for the tax year preceding the land's conversion to wildlife management use. For example, if the land was categorized as native pasture before conversion to wildlife management, native pasture would be the response to this request as it is the category of use prior to conversion. ***It is necessary that the category of use prior to conversion be identified in response to this request.***

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***Please attach a wildlife management plan completed on a form prescribed by the Texas Parks and Wildlife Department for the property described in Step 2. A form may be obtained at: [www.tpwd.texas.gov/landwater/land/private/agricultural\\_land/](http://www.tpwd.texas.gov/landwater/land/private/agricultural_land/).***

1. (a) Was the land subject to wildlife management a part of a larger tract of land qualified for 1-d-1 or timber land appraisal on January 1 of the previous year? (b) Is the current ownership of the land subject to wildlife management different from the ownership on January 1 of the previous year?	<input type="checkbox"/> Yes <input type="checkbox"/> No  <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Is any part of the land subject to wildlife management managed through a wildlife management property association? <b>If yes, please attach</b> a written agreement obligating the owners in the association to perform wildlife management practices necessary to qualify wildlife management land for 1-d-1 appraisal.	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Is any part of the land that is the subject of this application located in an area designated by the Texas Parks and Wildlife Department as a habitat for an endangered species, a threatened species, or a candidate species for listing by Texas Parks and Wildlife Department as threatened or endangered?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Is the land that is the subject of this application subject to a permit issued under Section 7 or 10(a) of the Federal Endangered Species Act? <b>If yes</b> , is the land included in a habitat preserve and subject to a conservation easement created under Chapter 183, Texas Natural Resources Code or part of a conservation development under a federally approved habitat conservation plan? <b><i>If you answer yes to Questions 4(a) and (b), provide evidence of the permit and of the conservation easement or habitat conservation plan. Your application cannot be approved without this evidence.</i></b>	<input type="checkbox"/> Yes <input type="checkbox"/> No  <input type="checkbox"/> Yes <input type="checkbox"/> No
5. Is the land that is the subject of this application actively used for a conservation or restoration project providing compensation for natural resources damage under one or more of the following laws: Comprehensive Environmental Response, Compensation, and Liability Act (42 U.S.C. Section 9601 et seq.)  Oil Pollution Act (33 U.S.C. Section 2701 et seq.)  Federal Water Pollution Control Act (33 U.S.C. Section 1251 et seq.)  Chapter 40, Texas Natural Resources Code  <b><i>If yes to any of the above, provide evidence of the conservation easement, deed restriction, or settlement agreement with the Texas Commission on Environmental Quality. Your application cannot be approved without this evidence.</i></b>	<input type="checkbox"/> Yes <input type="checkbox"/> No  <input type="checkbox"/> Yes <input type="checkbox"/> No  <input type="checkbox"/> Yes <input type="checkbox"/> No  <input type="checkbox"/> Yes <input type="checkbox"/> No

**STEP 5: CONVERSION TO TIMBER PRODUCTION**

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

**STEP 6: READ, SIGN AND DATE**

***NOTICE REGARDING PENALTIES FOR MAKING OR FILING AN APPLICATION CONTAINING A FALSE STATEMENT: 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 Section 37.10 Penal Code.***

Your signature on this application constitutes swearing or affirming the following:

- That each fact contained in this application is true and correct;
- That the property described in this application meets the qualifications under Texas law for the special appraised claimed; and
- That you have read and understood the *Notice Regarding Penalties for Making or Filing an Application Containing a False Statement*.

	Authorized signature	Title	Date
<b>SIGN HERE ►</b>			

## IMPORTANT INFORMATION FOR APPLICANTS – CONTINUED FROM PAGE 1

You may file a late application up to midnight the day before the appraisal review board approves appraisal records for the year which usually occurs in July. If you file a late application and your application is approved, a penalty will be applied in an amount equal to 10 percent of the difference between the amount of tax imposed on the property and the amount that would be imposed if the property were taxed at market value.

\*\*If the property owner is a company or other legal entity (not an individual), the Federal Tax I.D. number is to be provided. Disclosure of your social security number (SSN) may be required and is authorized by law for the purpose of tax administration and identification of any individual affected by applicable law. Authority: 42 U.S.C. § 405(c)(2)(C)(i); Tax Code Section 11.43(f). Except as authorized by Tax Code Section 11.48(b), a driver's license number, personal identification certificate number or social security number provided in this application for an exemption filed with your county appraisal district is confidential and not open to public inspection under Tax Code Section 11.48(a).

On or after January 1, 2008, an individual is not entitled to have land designated for agricultural use if the land secures a home equity loan described by Article XVI, Section 50(a)(6), Texas Constitution.

**DUTY TO NOTIFY AND PENALTIES:** The property owner **MUST** notify the chief appraiser no later than April 30 following the change in use or eligibility. A change of land use for all or part of the property will trigger substantial additional tax plus interest (a rollback tax). Payment of a penalty may also be required for failure to notify the chief appraiser of a change in agricultural use or qualification. Notice **MUST** be delivered to the chief appraiser if:

- The property stops being used for agriculture (e.g., you voluntarily decide to stop farming);
- Category of land use changes (e.g., you change from dry cropland to irrigated cropland);
- The level of use changes (e.g. you substantially increase or decrease the number of cattle you raise);
- Nature of use changes (e.g., you switch from growing corn to growing ornamental plants);
- Property owner enters, leaves or changes governmental programs (e.g., you put 100 acres in Conservation Reserve Program); or
- The land is used for something other than agriculture (e.g., you build a shopping center on most of your land).

**DUTY TO NOTIFY FOR CERTAIN LANDOWNERS:** If land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area, open-space appraisal may be retained if the chief appraiser is notified as required and the property owner:

- Is a member of the armed services who is deployed or stationed outside of Texas who intends to return the land to the manner and to the degree of intensity that is generally accepted in the area not later than the 180<sup>th</sup> day after being deployed or stationed outside this state ceases.
- Owns land that has previously been under open-space appraisal primarily based on its citrus production; the land is located in a pest management zone; and an agreement was executed to destroy, remove or treat all the citrus trees located on the land that are or could become infested with pests with one of the following:
  - Texas Citrus Pest and Disease Management Corporation, Inc.
  - Texas Commissioner of Agriculture or the U.S. Department of Agriculture.

**GENERAL INFORMATION:** Texas Constitution, Article VIII, Section 1-d-1, and Texas Property Tax Code, Chapter 23, Subchapter D, provide for appraisal of open-space land. The Comptroller's Manual for the Appraisal of Agricultural Land on the Comptroller's website provides information regarding applying for special appraisal, qualification requirements and additional taxes and penalties created by a change of land use. Local appraisal district staff appraisers can answer questions regarding these matters.

Land qualifies for special appraisal (1-d-1 appraisal) if it has been

- used for agriculture for five (5) of the preceding seven years and is currently devoted principally to agricultural use as defined by statute,
- used to protect federally listed endangered species under a federal permit, or
- 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/or an appraiser at the appraisal district office.