

Application for 1-d-1 (Open-Space) Agricultural & Timber Appraisal For 2017

Step 1: Owner's name and address

Telephone: _____

IMPORTANT INFORMATION FOR APPLICANTS

Article VIII, Section 1-d-1, Texas Constitution, and Chapter 23, Subchapter E, Texas Property Tax Code, provide for appraisal of open-space land devoted principally to producing timber and forest products based on its capacity to produce these products.

Land qualifies for special appraisal (timber appraisal) if it is currently and actively devoted principally to production of timber or forest products and has been used to produce timber or forest products or for an agricultural use as defined in Chapter 23, Subchapters C and D, Texas Property Tax Code, for five of the preceding seven years. The land must also be used for timber production to the degree of intensity generally accepted in the area. The value of the land is based on the average net income that would have been earned over the preceding five years. The net income is based on the land's potential average annual growth, stumpage prices obtained from sources listed in Section 23.71(2), Texas Property Tax Code, and reasonable management costs.

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 Timberland and your appraisal district staff. The manual may be found on the Comptroller's Web site at www.window.state.tx.us/taxinfo/proptax under the section concerning appraisal manuals.

You must complete this application in full and file it with the chief appraiser before May 1 of the year you are applying for timber appraisal. To be accepted, this form must contain information necessary to determine the validity of the claim. If your application is approved, you do not need to refile 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 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.

Step 2: Describe the property

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

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

Year	Ag / Timber Use *	Acres

While land must currently be devoted principally to the production of timber or forest products to qualify for timber appraisal, the requirement to show a history of use for five of the previous seven years can be satisfied by timber production or by agricultural 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) wildlife management; and (8) beekeeping.

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 If the initial application form does not contain all the information needed to determine whether property qualifies, the chief appraiser may request additional information. The chief appraiser may request only additional information that is necessary to determine whether the land qualifies for 1-d-1 or timber appraisal.

You must notify the chief appraiser in writing if you: stop using your property for agriculture (e.g., you voluntarily decide to stop farming); 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 change from growing corn to growing ornamental plants); enter, leave or change governmental programs (e.g., you put 100 acres in Conservation Reserve Program); or if you begin using your land for something other than agriculture (e.g., you build a shopping center on most of your land). You must deliver this notice no later than the April 30 following the change in use or eligibility.

You must notify the chief appraiser in writing if you: stop using your property for timber production (e.g., you voluntarily decide to stop actively managing the land to produce income); change the category of your use (e.g., you change from growing timber to grazing cattle); or if you begin using your land for something other than agriculture (e.g., you build a shopping center on most of your land). You must deliver this notice no later than the April 30 following the change in use or eligibility.

If your land receives timber appraisal and you fail to notify the chief appraiser of a change in use, you may be required to pay a penalty. You will be required to pay a substantial additional