

## Application for 1-d-1 (Open-Space) Agricultural 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. 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 Type: \_\_\_\_\_

Property ID: \_\_\_\_\_

Acres

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 use.

Year	Agricultural Use *	Acres	Lease Price Per Acre

Year	Agricultural Use *	Acres	Lease Price Per Acre

\*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.

Wildlife management means actively using land that at the time the wildlife-management use began was appraised as qualified open-space land under this subchapter in at least three of the following ways to propagate a sustaining breeding, migrating or wintering population of indigenous wild animals for human use, including food, medicine or recreation: habitat control, erosion control, predator control, providing supplemental supplies of water or of food, providing shelters or making census counts to determine population.

Office Use Only

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

Comments

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

2(a). If you raise livestock, exotic animals, exotic fowl or manage wildlife on this property, list the livestock or exotics raised or the type of wildlife managed and the number of acres used for this activity. You may attach a list if the space is not sufficient.

Livestock/Exotics/Wildlife	Acres
<i>example: cattle</i>	<i>48</i>

Livestock/Exotics/Wildlife	Acres

2(b). If you use less than 50 acres for raising livestock, exotics or managing wildlife, how many head (average per year) do you raise?

Livestock/Exotics/Wildlife	Number
<i>example: cattle</i>	<i>20</i>

Livestock/Exotics/Wildlife	Number

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
<i>example: wheat</i>	<i>200</i>

Crop	Acres

4. If 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
<i>example: CRP</i>	<i>100</i>

Program	Acres

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 space is not sufficient.

Non-Agricultural	Acres
<i>example: homesite</i>	<i>.50</i>

Non-Agricultural	Acres

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

7(a). Is this property owned by a non-resident alien? Yes    No

7(b). Is the owner described in question 7(a) required by federal law or federal rules to register the person's ownership or aquisition of this property? Yes    No

8. If you are using the land to manage wildlife, list the three or more ways in which you manage wildlife.

*Example: Conduct census counts*

A.
B.
C.

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 use or to the level at which you use your land for agriculture. 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 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 (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 #7, that subsection has not specifically been ruled unconstitutional.