



# Application for 1-d-1 (Open – Space) Agricultural Use Appraisal

Year \_\_\_\_\_

Appraisal district name \_\_\_\_\_

Phone (area code and number) \_\_\_\_\_

Address, city, state, Zip Code + 4 \_\_\_\_\_

## 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 1: Owner’s Name and Address

Owner’s name \_\_\_\_\_

Current mailing address (number and street) \_\_\_\_\_

City, town or post office, Zip Code + 4 \_\_\_\_\_

Phone (area code and number) \_\_\_\_\_

### 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.

Account number (if known) \_\_\_\_\_

Number of acres for which application is made \_\_\_\_\_

Please check the appropriate box for “Yes” or “No”

1. 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.

2. 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.

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

### 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 or normal crop or livestock rotation procedures; and (7) wildlife management.

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 in a habitat preserve subject to a conservation easement or part of a conservation development under a federally approved habitat conservation plan restricting the use of the land. 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 4, 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.

- Describe the current and past agricultural uses of this property as described above, 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 category of land (list all that apply)	Acres principally devoted to agricultural use
Current		
1		
2		
3		
4		
5		
6		
7		

- 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 may attach a list if the space is not sufficient.

Livestock/exotics/wildlife	Number of acres

- If you raise livestock or exotic animals, how many head (average per year) do you raise?

Livestock/exotics	Number of head

- 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.

Type of crop	Number of acres

- 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 name	Number of acres

Continue on next page

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 the space is not sufficient.

Non-agricultural use	Number of acres

**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 above 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. An example is that the land was categorized as native pasture before conversion to wildlife management. It is necessary that the category of use prior to conversion be identified in response to this request.

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 [http://www.tpwd.state.tx.us/landwater/land/private/agricultural\\_land/](http://www.tpwd.state.tx.us/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? .....  Yes  No
- (b) Is the current ownership of the land subject to wildlife management different from the ownership on January 1 of the previous year? .....  Yes  No
- 2. Is any part of the land subject to wildlife management managed through a wildlife management property association? ..  Yes  No
- If yes, please attach 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.
- 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? .....  Yes  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? .....  Yes  No
- If yes, 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? .....  Yes  No
- 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.
- 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.) .....  Yes  No
- Oil Pollution Act (33 U.S.C. Section 2701 et seq.) .....  Yes  No
- Federal Water Pollution Control Act (33 U.S.C. Section 1251 et seq.) .....  Yes  No
- Chapter 40, Texas Natural Resources Code .....  Yes  No
- 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.

**STEP 5: Conversion to Timber Production**

- 1. Did you convert the land subject to 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.

*Continue on next page*

**STEP 6: 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.

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Authorized Signature

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Title

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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 the 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 the property for agriculture.