

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

Tax Year _____

Appraisal District's Name _____

Appraisal District Account Number (if known) _____

GENERAL INFORMATION: Texas Constitution, Article VIII, Section 1-d-1, and Tax Code, Chapter 23, Subchapter D, provide for appraisal of open-space land.

FILING INSTRUCTIONS: This form must be filed with the appraisal district office in each county in which the property is located. **Do not file this document with the Texas Comptroller of Public Accounts.**

SECTION 1: Property Owner/Applicant

The applicant is the following type of property owner:

☐

Individual

☐

Partnership

☐

Corporation

☐

Other (specify): _____

Name of Property Owner _____

Date of Birth _____

Physical Address, City, State, ZIP Code _____

Primary Phone Number (area code and number) _____

Email Address* _____

Mailing Address, City, State, ZIP Code (if different from the physical address provided above) _____

SECTION 2: Authorized Representative

If you are an individual property owner filing this application on your own behalf, skip to Section 3; all other applicants are required to complete Section 2.

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

☐

Officer of the company

☐

General Partner of the company

☐

Attorney for property owner

☐

Agent for tax matters appointed under Tax Code Section 1.111 with completed and signed Form 50-162

☐

Other and explain basis: _____

Name of Authorized Representative _____

Title of Authorized Representative _____

Primary Phone Number (area code and number) _____

Email Address* _____

Mailing Address, City, State, ZIP Code _____

SECTION 3: Property Description and Information

Provide the descriptive information requested below for the property that is the subject of this application or attach last year's tax statement, notice of appraised value or other correspondence identifying the property.

Account Number (if known) _____

Number of Acres (subject to this application) _____

Legal description, abstract numbers, field numbers and/or plat numbers:

SECTION 3: Property Description and Information (concluded)

Select the appropriate box in response to each question below.

1. Has the property's ownership changed since Jan. 1 of last year or since the last application was submitted? ☐ Yes ☐ No
If yes, the new owner must complete all applicable questions in Section 4 and, if the land is used to manage wildlife, complete Section 5.
2. Has the former owner passed away? ☐ Yes ☐ No
If yes, are you the surviving spouse of the former owner? ☐ Yes ☐ No
3. Last year, was 1-d-1 appraisal allowed on this property by this appraisal district's chief appraiser? ☐ Yes ☐ No
If no, you must complete all applicable questions in Section 4 and, if the land is used to manage wildlife, complete Section 5.
If yes, complete only those parts of sections 4 and 5 that have changed since the earlier application or any information in sections 4 and 5 requested by the chief appraiser.
4. Is this property located within the corporate limits of a city or town? ☐ Yes ☐ No

SECTION 4: Property Use

1. Describe this property's current and past agricultural uses as described in Section 3, starting with the current year and working back five years or until five out of seven years of agricultural use is shown. Use the agricultural land categories listed in the Important Information section of this form. Divide the total acreage according to individual uses to which the land is principally devoted. Five years of continuous agricultural use may be required if the land is located within the corporate limits of a city or town.

Year	Agricultural Use Category of Land (List all that apply)	Acres Principally Devoted to Agricultural Use
Current		
1		
2		
3		
4		
5		
6		
7		

2. (a) List the livestock, exotic animals or exotic fowl raised or kept or the type of wildlife managed on the property and the number of acres used for each activity. Attach a list if the space is not sufficient.

Livestock, Exotic or Wildlife	Number of Acres

- (b) List the number of head of livestock or exotic animals raised or kept on the property (average over the year). Attach a list if the space is not sufficient.

Livestock or Exotics	Number of Head

3. List the crops grown (including ornamental plants, flowers or grapevines) and the number of acres devoted to each crop. Attach a list if the space is not sufficient.

Type of Crop	Number of Acres

SECTION 4: Property Use (concluded)

4. List the participation in any government programs for planting cover crops or land lying idle and the number of acres devoted to each program. Attach a list if the space is not sufficient.

Program Name	Number of Acres

5. If the property is now used for any nonagricultural activities, list all nonagricultural uses and the number of acres devoted to each use. Attach a list if the space is not sufficient.

Nonagricultural Use	Number of Acres

SECTION 5: Wildlife Management Use

Complete this section only if the land is used for wildlife management. If the land is not used for wildlife management, do not complete this section.

1. If the land is used to manage wildlife, list at least three of the wildlife management practices being used (listed and described in the Important Information section of this form).

- A. _____
- B. _____
- C. _____

2. Indicate the property's agricultural land use category (described in the Important Information section of this form) 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 as it is the category of use prior to conversion.

3. Does the property have a wildlife management plan that uses the appropriate Texas Parks and Wildlife Department form? ☐ Yes ☐ No
If yes, attach the wildlife management plan for the property using the appropriate Texas Parks & Wildlife Department form (obtained at www.tpwd.texas.gov/landwater/land/private/agricultural_land/).

4. Was the land subject to wildlife management a part of a larger tract of land qualified for 1-d-1 or timberland appraisal on Jan. 1 of the previous year? ☐ Yes ☐ No

5. Is any part of the land subject to wildlife management managed through a wildlife management property association? ☐ Yes ☐ No
If yes, 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.

6. Is any part of the land located in an area designated by Texas Parks and Wildlife Department as a habitat for an endangered species, a threatened species or a candidate species for listing as threatened or endangered? ☐ Yes ☐ No

7. (a) Is the land that is the subject of this application subject to a permit issued under Federal Endangered Species Act Section 7 or 10(a)? ☐ Yes ☐ No

- (b) If yes, is the land included in a habitat preserve and subject to a conservation easement created under Texas Natural Resources Code Chapter 183 or part of a conservation development under a federally approved habitat conservation plan? ☐ Yes ☐ No

If yes to questions 7(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.

8. 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

Texas Natural Resources Code Chapter 40 ☐ 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. Applications without this evidence cannot be approved.

SECTION 6: Conversion to Timber Production

1. Was the land subject to this application converted to timber production after Sept. 1, 1997? ☐ Yes ☐ No

If yes, on what date was it converted to timber production? _____

2. Does the property owner wish to have the land subject to this application continue to be appraised as 1-d-1 land? ☐ Yes ☐ No

SECTION 7: Certification and Signature

NOTICE REGARDING PENALTIES FOR MAKING OR FILING AN APPLICATION CONTAINING A FALSE STATEMENT: If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

I, _____, swear or affirm the following:
Printed Name of Property Owner or Authorized Representative

1. that each fact contained in this application is true and correct;
2. that the property described in this application meets the qualifications under Texas law for the special appraisal claimed;
3. that I have read and understand the *Notice Regarding Penalties for Making or Filing an Application Containing a False Statement*.

**sign
here** ➡

Signature of Property Owner or Authorized Representative

Date

* May be confidential under Government Code §552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

OPTIONAL

This section is important and if it is not completed could delay your application. If you lease your property for grazing or cultivation, please answer the following:

Who leases your property for grazing? _____

Who leases your property for cultivation? _____

We will need to access your property to verify agriculture use. If your property is locked or has restricted access then please let us know how to access your property or whom to contact to gain access.

Access code: _____

Name: _____

Phone Number: _____

Important Information

GENERAL INFORMATION

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 timberland 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 defined as 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 Natural Resources Code Chapter 183 or part of a conservation development under a federally approved habitat conservation plan restricting the land's use to protect federally listed endangered species or actively using land for a conservation or restoration project under certain federal and state statutes. These two types of wildlife management uses do not require showing a history of agricultural use but do require evidence identified in Section 5, questions 7 and 8.

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 the area.

APPLICATION DEADLINES

The completed application must be filed with the chief appraiser before May 1 of the year for which agricultural appraisal is requested. If the 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.

Starting Jan. 1, 2024, if a landowner passes away and the land's ownership transfers from the deceased owner to the deceased owner's surviving spouse; the land's ownership is not considered to have changed. Under this provision, the land is still eligible for special valuation even if the surviving spouse did not timely file a valid application.

A late application may be filed up to midnight the day before the appraisal review board (ARB) approves appraisal records for the year, which usually occurs in July. If a late 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.

However, under certain conditions, a property owner can file an application after the deadline has passed and the ARB has approved the appraisal records without incurring the 10 percent penalty.

An application can be filed after the deadline if:

- the land that is the subject of the application was appraised as open-space land under Subchapter D (open-space);
- the land's ownership changed due the landowner's death during the preceding tax year; and
- the application is filed not later than the delinquency date for the taxes on the land for the year for which the application is filed by:
 - the decedent's surviving spouse or a surviving child;
 - the executor or administrator of the decedent's estate; or
 - a fiduciary acting on behalf of the decedent's surviving spouse or a surviving child.

CHIEF APPRAISER ACTIONS

The chief appraiser shall, as soon as practicable but not later than 90 days after the later of the following two dates: date the applicant's land is first eligible for 1-d-1 appraisal; or the date the applicant provides the information necessary, make one of the following decisions:

- approve the application and grant agricultural appraisal;
- disapprove it and ask for more information; or
- deny the application.

ADDITIONAL INFORMATION REQUEST

The chief appraiser may disapprove the application and request additional information to evaluate this application. This request must be delivered via a written notice to the applicant as soon as practicable but not later than the 30th day after the application was filed with the appraisal district. The notice must specify the additional information the applicant must provide so the chief appraiser can make a determination. The applicant must provide the additional information not later than the 30th day after the request date or the application will be denied. The chief appraiser may extend this deadline for a single period not to exceed 15 days for good cause shown.

DENIED APPLICATIONS

The chief appraiser may deny an application. He or she must notify the applicant in writing not later than the fifth day after the determination by certified mail. It must state and fully explain each reason for the denial. The landowner can file a protest of the denial with the ARB.

DUTY TO NOTIFY AND PENALTIES

The property owner must notify the chief appraiser no later than the 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, commonly called 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., voluntarily stopped farming);
- category of land use changes (e.g., from dry cropland to irrigated cropland);
- level of use changes (e.g., a substantial increase or decrease in the number of cattle raised);
- nature of use changes (e.g., a switch from growing corn to growing ornamental plants);
- property owner enters, leaves or changes governmental programs (e.g., 100 acres placed in a conservation reserve program); or
- the land is used for something other than agriculture (e.g., to build a shopping center on most of the land).

Important Information (continued)

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 180th 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., the Texas Commissioner of Agriculture or the U.S. Department of Agriculture; or
- owns land that has previously been under open-space appraisal primarily on the basis of livestock; the land is located in a temporary quarantine area established during the tax year by the Texas Animal Health Commission for the purpose of regulating the handling of livestock and eradicating ticks or exposure to ticks under Agriculture Code Chapter 167.