

Application for 1-d-1 (Open-Space) Timberland Appraisal

Form 50-167

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 E, provide for appraisal of open-space land devoted principally to producing timber and forest products based on its capacity to produce these products.

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

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.
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 timberland 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.
If yes, complete only those parts of Section 4 that have changed since your earlier application or any information in Section 4 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 timber production or 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. List the total number of acres of the property described in Section 3 in each of the following forest types:

Forest Type	Number of Acres
Pine forest (Pine and other softwood trees make up at least two-thirds of the free-to-grow trees.)	
Hardwood forest (Hardwood trees are at least two-thirds of the free-to-grow trees.)	
Mixed hardwood forest (Neither soft nor hardwood trees make up more than two-thirds of the free-to-grow trees.)	

3. 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: 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.

Important Information

GENERAL INFORMATION

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

While land must currently be devoted principally to the production of timber or forest products to qualify for timberland 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) 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.

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.

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. Contact information for appraisal district offices may be found on the Comptroller's website.

APPLICATION DEADLINES

The completed application must be filed with the chief appraiser before May 1 of the year for which timberland 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.

A late application may be filed 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.

A property owner can file an application after the deadline has passed and without incurring the 10 percent penalty if:

- the ARB has not approved the appraisal records;
- the land that is the subject of the application was appraised as timberland under Tax Code Chapter 23, Subchapter E in the preceding tax year;
- the land's ownership changed due to 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 timber production or agricultural use or qualification. Notice must be delivered to the chief appraiser if:

- the property stops being used for timber production (e.g., voluntarily decide to stop actively managing the land to produce income);
- category of land use changes (e.g., from growing timber to grazing cattle); or
- the land is used for something other than agriculture (e.g., to build a shopping center on most of the land).