

# Application for 1-d-1 (Open – Space) Timber Land Appraisal

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

## IMPORTANT INFORMATION FOR APPLICANTS

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.

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 Tax Code Chapter 23, Subchapters C and D, 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 Tax Code Section 23.71(2) 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 Comptroller's *Manual for the Appraisal of Timberland* and your appraisal district staff. The manual may be found on the Comptroller's website.

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 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 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.

You may file a late application up to midnight the day before the appraisal review board approves appraisal records for the year which 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 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.

## 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 timber appraisal.

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.

## PENALTIES

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 tax plus interest (a rollback tax) if you stop using all or part of the property for timber production or agriculture.

### STEP 1: State the Year for Which You Seek Timber Land Appraisal

State the year for which you seek timber land appraisal

### STEP 2: Provide Name and Mailing Address of Property Owner

Name of Property Owner

Mailing Address

City, State, ZIP Code

Phone (area code and number)

STEP 3: Describe the Property for Which You Seek Timber Land Appraisal

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.

[Empty box for legal description]

Appraisal District Account Number (if known)

Number of Acres for Which Application is Made

Please check the appropriate box for "Yes" or "No"

1. Last year, were you allowed timber land appraisal on this property by the chief appraiser of this appraisal district? ... Yes No

If no, you must complete all applicable questions.

If yes, you need only complete those parts of Step 4 that have changed since your earlier application or any information in Step 4 requested by the chief appraiser.

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

STEP 4: Describe the Property's Use

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.

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.

1. Describe the current and past timber production or 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 use.

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

2. List the total number of acres of the property described in Step 2 in each of the following forest types:

Forest Type	Acres
Pine forest (Pine and other softwood trees make up at least 2/3rds of the free-to-grow trees.)	
Hardwood forest (Hardwood trees are at least 2/3rds of the free-to-grow trees.)	
Mixed Hardwood forest (Neither soft nor hardwood trees make up more than 2/3rds of the free-to-grow trees.)	

3. 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 5: Read, Sign, and Date**

By signing this application, you certify that the information provided in this application is true and correct to the best of your knowledge and belief.

**sign here** ➔

Authorized Signature

Title

Printed Name

Date

**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 Penal Code Section 37.10.**