Harris County Appraisal District Agricultural Appraisal Section 13013 Northwest Fwy PO Box 922005 Houston, TX 77292-2005

FORM 1-d-1 (OS) (11/12)

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

Account Number: Tax Year:

#### IMPORTANT INFORMATION FOR APPLICANTS

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

Land qualifies for special appraisal (1-d-1 appraisal) if it has been (1) used for agriculture for five of the preceding seven years 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.

On or after Jan. 1, 2008, an individual is not entitled to have land designated for agricultural use if the land secures a home equity loan described by Article XVI, Section 50(a)(6), Texas Constitution.

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 website at <a href="https://www.window.state.tx.us/taxinfo/proptax">www.window.state.tx.us/taxinfo/proptax</a> under the section concerning appraisal manuals.

You must complete this application in full and file it with the chief appraiser before May 1 of the year you are applying for agricultural 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 1-d-1 appraisal.

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 Conservation Reserve Program); 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 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.

STEP 1: Provide Name and Mailing Address of Property Owner		
Name of Property Owner		
Mailing Address		
City State ZIP Code	Phone (area code and number)	

5	STEP 2: Describe the Property for Which you are Seeking Agricultural Use 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.				
Ap	opraisal District Account Number (if known)  Number of Acres for Which Application	ation is Ma	de		
Ρl	ease 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 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.

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 included in a habitat preserve subject to a conservation easement created under Chapter 183 Natural Resources Code or part of a conservation development under a federally approved habitat conservation plan restricting the use of the land to protect federally listed endangered species or 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 3, 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.

1. [	Describe the curr shown 5 out of 7	ent and past agricultural use of this property as described above, starting with the current year and working years of use.	back 5 years or until you have
	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) If you raise live	estock, exotic animals, exotic fowl or manage wildlife on the property, list the livestock or exotics raised or t er of acres used for this activity. You may attach a list if the space is not sufficient.	he type of wildlife managed
		Livestock/Exotics/Wildlife	Number of Acres
(l	) If you raise live	estock or exotic animals, how many head (average per year) do you raise?	
		Livestock/Exotics	Number of Acres
		s (including ornamental plants, flowers or grapevines), list the crops grown and the number of acres devoted e space is not sufficient.	d to each crop. You may
		Type of Crop	Number of Acres
4.	If you have plant number of acres	ed cover crops or your land is lying idle because you are participating in a governmental program, please list devoted to each program. You may attach a list if the space is not sufficient.	st these programs and the
		Program Name	Number of Acres
	Is this property n	low used for any non-agricultural activities? List all non-agricultural uses and the number of acres devoted to s not sufficient.	o the use. You may attach a
		Non-Agricultural Use	Number of Acres

## STEP 4: Describe Wildlife Management Use

Do	o not complete this step if you are not using the land to manage wildlife as permitted by law.		
	you are using the land to manage wildlife, list at least three of the wildlife management practices listed in the description found which you manage wildlife.	in Step 3	above
Α.			
В.			
C.			
ma	ease indicate the property's agricultural land use category, as described in Step 3, for the tax year preceding the land's converganagement use. An example is that the land was categorized as native pasture before conversion to wildlife management. It is a category of use prior to conversion be identified in response to this request.		
	ease attach a wildlife management plan completed on a form prescribed by the Texas Parks and Wildlife Department for the p scribed in Step 2. A form may be obtained at <a href="http://www.tpwd.state.tx.us/landwater/land/private/agricultural_land/">http://www.tpwd.state.tx.us/landwater/land/private/agricultural_land/</a> .	roperty	
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?		
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.	(a) 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
	(b) 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 Commission on Environmental Quality. Your application cannot be approved without this evidence.	Texas	

	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.	2. Do you wish to have the land subject to this application continue to be appraised as 1-d-1 land? 🔲 Yes 🔠 🗈				
	If yes, complete Question 1 in Step 3 and all other questions in that step that describe the previous agricultural use of this land.				
	STEP 6: Read, Sign, and Date				
By beli	signing this application, you certify that the information provided in this application is true and correct to the best of your k ief.	nowledge a	nd		
Sig Hei					
	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 Section 37.10, Penal Code.

## **Harris County Appraisal District** Agricultural Appraisal Section

Truck Farm

Other/specify:

Number of Acres \_\_\_\_\_

Number of Acres \_\_\_\_\_

Number of Acres \_\_\_\_\_

Orchard (specify variety of trees):

# **HCAD Agricultural Use Questionnaire**

13013 Northwest Fwy PO Box 922005		(1-d	or 1-d-1	Agricultural La	and)	
Houston, TX 77292-2005 FORM AGF-003 (10/12)		Account Number:		Ta	Tax Year:	
To assist us i Valuation, ple application by	n timely verifying you ease complete and re April 30. If you have	r eligibility for Agricultural turn this questionnaire alo e questions concerning the cultural Appraisal Section	ng with your e information			
	Name of Owner:					
Owner's Name and Address	Current Mailing Ad	ddress (number and street	<del>(</del> ):			
71001000	City, State, Zip Co	de:		Phone (area	code and number):	
	Legal description					
1. If used for grazing, was the land fenced on January 1? Yes ☐ No ☐ Is land fenced now? Yes ☐ No						
List the typ	oe of livestock grazed			Number of Goats/She	•	
		Number of Horses		Other/specify		
2. How many	/ acres are:	cres are: Improved Pasture _		Native Pasture		
		Type of Grass				
Note: Wood	led pastures without	t a sufficient forage base	e do not qualify a	as pasture land.		
3. Is this land	d currently in a FSA p	rogram, or do you plan to	participate in a F	SA program during the nex	kt 12 months?	
Yes 🗌 N	o 🗆					
If yes, indi	cate your FSA farm r	umber:				
4. If you prod	duce one of the follow	ing, please provide the inf	formation request	ted in the appropriate spac	e below.	
Hay	Number o	f Acres	Complete t	he Hay Supplement on th	ne back of this form.	
Corn	Number o	f Acres	Average yie	eld per acre in bushels		
Rice	Number o	f Acres	Average yie	eld per acre in CWT		
Soyb	eans Number o	f Acres	Average yie	eld per acre in bushels		
Milo	Number o	f Acres	Average yie	eld per acre in CWT		
Nurse	ery Number o	f Acres	Primary nur	sery stock grown		
Gree	nhouse Number o	f Acres	# Greenhou	ses per acre		
Turf	Grass Number o	f Acres	Average yie	eld per acre		
Tree	Nursery Number o	f Acres	# Trees per	acre		

Primary crop

# Trees per acre

Average yield per acre

## HCAD AGRICULTURAL USE QUESTIONNAIRE (continued)

5.	5. Is this property leased for hunting? Yes ∟	No ∐				
6	6. Do you lease this property for agricultural purposes? Yes □	No 🗆				
٥.	If yes, please provide the following:					
	This property is leased to:					
	Address:					
	City: State: Zip Code		pope No: ( )			
	City State Zip code	гетері	ione No. ()			
	Hay Production Supple	nent				
A.	A. What is the predominant type of forage species on this tract?					
R	B. How many times was hay cut and baled on this tract last year?					
٥.	If only one cutting was made, please explain why in the space below					
	in only one outling was made, piease explain why in the space below					
C.	C. How many pounds of dry hay were produced on this tract last year?		pounds			
	This production consisted of: Round Bales	Square Bale	es			
	(number) (number)					
D.	D. Are weed & brush control practices carried out on this tract? If no, explain why not.	D. Are weed & brush control practices carried out on this tract?				
E.	E. Does this tract receive fertilization and/or liming? H If no, explain why not.	w often?				
	п по, охраш ину пос					
	Any person who make a false entry upon the foregoing record shall	be subject	to the penalties set forth in Section			
	37.10, Texas Penal Code.  I certify that the information submitted on or attached to this form I	true and o	orrect			
10	reerary that the information submitted on or attached to this form	u ue anu C	JII GOL.			
-	Applicant's Signature		 Date			
	Applicant's Signature		Date			