

# Application for Restricted-Use Timber Land Appraisal

Appraisal District's Name

Phone (area code and number)

Address

City

County

State

Zip Code

## IMPORTANT INFORMATION FOR APPLICANTS

Land qualifies for restricted-use timber land appraisal if it is in an aesthetic management zone, critical wildlife habitat zone or streamside management zone or if timber was harvested from the land when it was qualified for timber land appraisal and has been regenerated for timber production to the intensity that is typical in the area. 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 Timber Land 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 restricted-use timber land appraisal. For good cause shown, the chief appraiser may extend the filing deadline for not more than 15 days. 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 request only additional information that is necessary to determine whether the land qualifies for restricted use timber land appraisal. 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.

The chief appraiser may deny the application. If your application for restricted-use timber land is based on the land having been harvested and regenerated, you may protest that determination to the county appraisal review board in a timely manner. Before an application for restricted-use timber land appraisal may be denied because the land is not within an aesthetic management zone, critical wildlife habitat zone or streamside management zone, the chief appraiser must request a determination of these conditions from the director of the Texas Forest Service. The director's response is conclusive with regard to the existence, type, location, and size of the zone.

## OTHER IMPORTANT INFORMATION

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 (rollback tax) if you stop using all or part of the property for agriculture.

State the tax year for which you are seeking restricted-use timber land appraisal.

Tax Year

## Step 1: Provide Name and Mailing Address of Applicant

Applicant's Name

Phone (area code and number)

Present Mailing Address

City

State

Zip Code

## Step 2: Describe the Property

Deed Owner

Total Acreage that is the Subject of this Application

Parcel number or legal description of land containing restricted use zone or harvested land:

Step 3: Describe Restricted Use Zone

Last year, were you allowed restricted-use timber land appraisal on this property?  Yes  No

If yes, you need only complete those parts of steps 3 and 4 requiring new information or information that has changed since your earlier application. If no, you must complete all of steps 3 and 4.

(A) Is the land described in step 2 an aesthetic management zone?  Yes  No

(1) If you answered yes, describe the location of the aesthetic management zone:

(2) How many acres described in step 2 are in this zone? \_\_\_\_\_ acres

(3) Is timber harvesting on the acreage in this zone restricted for aesthetic or conservation purposes?  Yes  No

(4) If you answered yes to the question above, check or describe the specific purpose for which timber harvesting is restricted:

- Maintaining standing timber adjacent to public rights-of-way (such as highways or roads)
- Preserving a forest area designated by the Texas Forest Service director as special or unique
- Other (describe specifically, using additional sheets if necessary)

(B) Is the land described in step 2 a critical wildlife habitat zone?  Yes  No

(1) If you answered yes, describe the location of the critical wildlife habitat zone:

(2) How many acres described in step 2 are in this zone? \_\_\_\_\_ acres

(3) Is timber harvesting in this zone restricted on the land described in step 3B to provide for the protection of an animal or plant?  Yes  No

(a) If you answered yes, name the animal(s) or plant(s) that are protected by restricted harvesting:

(b) Check each benefit being provided to the animal(s) or plant(s) described above:

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Habitat control                       | <input type="checkbox"/> Erosion control               | <input type="checkbox"/> Predator control |
| <input type="checkbox"/> Supplemental supplies of water        | <input type="checkbox"/> Supplemental supplies of food | <input type="checkbox"/> Shelter          |
| <input type="checkbox"/> Census counts to determine population |  |   |

Step 3: Describe Restricted Use Zone (continued)

(C) Is the land described in step 2 a streamside management zone?  Yes  No

(1) If you answered yes, describe the location of the streamside management zone:

[Empty text box for describing the location of the streamside management zone]

(2) How many acres are in the streamside management zone? \_\_\_\_\_ acres

(3) Is timber harvesting in this zone restricted in accordance with a management plan? If you answer yes, attach a copy of the management plan.  Yes  No

(4) Check the purpose for which timber in this zone is restricted:

- To protect water quality
- To preserve a waterway (such as a lake, river, stream, or creek)
- Other (describe specifically, using additional sheets if necessary)

[Empty text box for describing the purpose for which timber is restricted]

Step 4: Describe Harvesting of Timber and Regeneration for Timber Production

At the time the timber was harvested, were you allowed open-space timber land appraisal on the land described in step 2?  Yes  No

Has timber been harvested and is the land being regenerated for timber production?  Yes  No

If yes, on what date was the timber harvested? \_\_\_\_\_

Is the land being regenerated with intent to produce income?  Yes  No

How many acres described in step 2 have been harvested and regenerated for timber production? \_\_\_\_\_ acres

Step 6: Read, Sign, and Date

By signing this application, you certify that the information provided in this application is true and correct.

sign here

Authorized Signature \_\_\_\_\_

Date \_\_\_\_\_

Title \_\_\_\_\_

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.