

# 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.

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 ownership of the property 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.
2. Last year, was timberland appraisal allowed on this property by the chief appraiser of this appraisal district? .....  Yes  No  
If no, all applicable questions must be completed.  
If yes, complete only those parts of Section 4 that have changed since the earlier application or any information in Section 4 requested by the chief appraiser.
3. Is this property located within the corporate limits of a city or town? .....  Yes  No

**SECTION 4: Property Use**

Provide complete answers to the following questions. List the agricultural use of the property according to the agricultural land categories listed in the preceding paragraph. 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 5 out of 7 years of agricultural use is shown. 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 ( <i>Pine and other softwood trees make up at least two-thirds of the free-to-grow trees.</i> )	
Hardwood forest ( <i>Hardwood trees are at least two-thirds of the free-to-grow trees.</i> )	
Mixed Hardwood forest ( <i>Neither soft nor hardwood trees make up more than two-thirds of the free-to-grow trees.</i> )	

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

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.

## 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 up to midnight the day before the appraisal review board 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.

## 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 plus interest (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).

## OTHER IMPORTANT INFORMATION

If the initial application form does not contain all essential information, the chief appraiser may request additional information that is necessary to determine whether the land qualifies for special appraisal. The chief appraiser may disapprove the application and request additional information. The chief appraiser may deny the application and that determination may be protested 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.