

YEAR _____

NACOGDOCHES CENTRAL APPRAISAL DISTRICT, 216 WEST HOSPITAL, NACOGDOCHES TX 75961 936-560-3447

APPLICATION FOR 1-D-1 (OPEN SPACE) AGRICULTURE AND/OR TIMBER APPLICATION

IMPORTANT INFORMATION FOR APPLICANTS

Article 8, Sec 1-d-1, Texas Constitution, and Chapter 23, Subchapter D, Tax Code, provide for appraisal of agriculture and timber land based on the land's ability to produce agriculture or timber products. Land qualifies for 1-d-1 appraisals if it has been used for agriculture or timber production in the past and is currently used for agriculture or timber production at the same level as typical prudent producers in your area. If you have questions on completing this application, you may want to consult your appraisal district staff.

You must complete this application in full and file it no later than April 30 of the year you are applying for the agriculture or timber appraisal. If your application is granted, you do not need to file again in later years UNLESS THE CHIEF APPRAISER REQUESTS A NEW APPLICATION. You may file a late application up to and including the day before the appraisal review board approves the appraisal records for the year. Approval usually occurs in July. If you do file a late application and your application is

Step 1: Owner's Name _____ Phone _____
Mailing Address _____
City, State, Zip Code _____

Step 2: Give Legal Description, abstract numbers, parcel numbers, etc. (See tax statement, notice of appraised value, or other correspondence identifying property)
Parcel ID: _____ GEO _____ Acres _____
Legal Description: _____

Step 3: Current use of property: (You can have a combination of these types. Please list the acres for each category)

Agriculture.....Yes _____ No _____
Check which category your property qualifies for: Improved Pasture _____ Acres _____
Native Pasture _____ Acres _____ Other _____ Acres _____

Timberland.....Yes _____ No _____
Check which category your property qualifies for: Pine _____ Acres _____
Mixed _____ Acres _____ Hardwood _____ Acres _____

Did you convert this land from agriculture to timber production after September, 1977? Yes ____ No ____
If yes, how many acres were converted to timber? _____

Step 4: 1. Is this property located within the corporate limits of a city or town? Yes _____ No _____
2. Is this property owned by a nonresident alien? Yes _____ No _____

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state felony under Texas Penal Code Section 37.10.

Signature _____ Date _____

SEE BACK FOR OTHER IMPORTANT INFORMATION

IMPORTANT INFORMATION

After you file this application, the chief appraiser may require additional information from you before qualifying your land. The additional information may only relate to your current and past agricultural or timber production.

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 pasture land to timber); change the level 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 CRP); or if you begin using your land for something other than agriculture or timber production (e.g., you subdivide property into lots or tracts for resale). You must deliver this notice no later than April 30 following the change in use or eligibility.

If your land receives Agricultural or timber appraisal and you fail to notify the chief appraiser of a change in agricultural or timber use, you may be required to pay a penalty. The penalty will be equal to 10% of the difference between the taxes imposed on the property in each year that the property was erroneously allowed the special appraisal and the taxes that would otherwise have been imposed. 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 agricultural or timber use. The land that changes use will be subject to a rollback in taxes for each of the preceding five years in which open-space appraisal has been granted.

The Texas Supreme Court has ruled that 23.56(3), Tax Code, is unconstitutional. While the court's reasoning would apply to 23.56 92 0, which is reflected in Step 4 Question #2, that subsection has not specifically been ruled unconstitutional.

Agriculture land is defined as land used for cropland, orchard, improved pastureland, native pastureland, certain wildlife management and other classes typical in the area. Pastureland with a few trees for shade or fence trees does not constitute timberland.

Timberland is defined as land currently and actively devoted principally to production of timber or forest products to the degree of intensity generally accepted in the area with intent to produce an income. Timberland is broken into 3 categories being hardwood, mixed and pure pine. Hardwood is predominantly hardwood species (2/3 or more). Mixed is a split between hardwood and pine. Pure Pine is predominately pine trees (2/3 or more).

There is a special application if you harvest and regenerate pine or hardwood timber. There is also a special application for those with management plans to allow for aesthetic management zones, streamside management zone and critical wildlife habitat zones. These zones can be determined by the Texas Forest Service upon the Chief Appraiser asking for a zone determination (see your appraisal district).

For further information and application forms go to www.nacocad.org or call 936-560-3447.