

# Application for 1-d Agricultural Appraisal

Tax Year \_\_\_\_\_

Appraisal District's Name \_\_\_\_\_

Appraisal District Account Number (if known) \_\_\_\_\_

**GENERAL INFORMATION:** Texas Constitution, Article VIII, Section 1-d(a) and Tax Code, Chapter 23, Subchapter C, provide for the appraisal of land based on its agricultural use.

**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

Name of Property Owner \_\_\_\_\_

Date of Birth \_\_\_\_\_

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: 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.

Account Number (if known) \_\_\_\_\_

Number of Acres (subject to this application) \_\_\_\_\_

Legal description, abstract numbers, field numbers and/or plat numbers:

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 as submitted? .....  Yes  No  
 If yes, the new owner must complete all applicable questions, including Sections 3 and 4.
2. Last year, was 1-d appraisal allowed on this property by the chief appraiser of this appraisal district? .....  Yes  No  
 If no, you must complete all applicable questions, including Sections 3 and 4.  
 If yes, complete only those parts of Sections 3 and 4 that have changed since your earlier application or any information in Sections 3 and 4 requested by the chief appraiser.
3. Does the land described in Section 2 secure a home equity loan described by Texas Constitution, Article XVI, Section 50(a)(6)? .....  Yes  No

## SECTION 3: Property Use

1. Describe the current and past agricultural uses of this property as described in Section 2, starting with the current year and working back 3 years.

Year	Agricultural Use Category of Land (Lists all that apply)	Acres Principally Devoted to Agricultural Use
Current		
1		
2		
3		

**SECTION 3: Property Use (concluded)**

2. (a) Is this property used for agriculture your primary occupation and source of income or business venture for profit? .....  Yes  No

(b) What percentage of your time do you devote to agriculture? .....

3. If you raise poultry and fish, describe the use and the number of acres used for this activity. Attach a list if the space is not sufficient.

Use	Number of Acres

4. If you grow crops, list the crops grown and the number of acres devoted to each crop. Attach a list if the space is not sufficient.

Type of Crop	Number of Acres

5. If your land is lying idle because you are participating in a governmental program, list these programs and the number of acres devoted to each program. Attach a list if the space is not sufficient.

Program Name	Number of Acres

**SECTION 4: Source of Income**

List your sources of income and the percentage of your total income provided by each source. Attach a list if the space is not sufficient.

Source of Income	Percentage

**SECTION 5: Certification and Signature**

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.

**print here** ➔

\_\_\_\_\_

Print Name of Property Owner or Authorized Representative

\_\_\_\_\_

Title

**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

Tax Code Section 23.45(a) states that an application for agricultural designation filed with a chief appraiser is confidential and not open to public inspection.

Agricultural use means the raising of livestock or growing of crops, fruit, flowers and other products of the soil under natural conditions as a business venture for profit, which business is the primary occupation and source of income of the owner.

Land qualifies for special appraisal (1-d appraisal) if it has been devoted exclusively for agricultural use or continuously developed for agriculture for three successive years of the preceding five years and is currently devoted principally to agricultural use.

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 Texas Constitution, Article XVI, Section 50(a)(6).

## APPLICATION DEADLINES

This form must be filed with the appraisal district office in each county in which the property is located on or before May 1 of each year. For good cause shown, the chief appraiser may extend this deadline for a single period not to exceed 60 days. Do not file this document with the Texas Comptroller of Public Accounts.

A late application may be filed before the appraisal review board approves appraisal records for the year. 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.

## CHIEF APPRAISER ACTIONS

The chief appraiser shall, as soon as practicable but not later than 90 days after the later of the following two dates: date the applicant's land is first eligible for special appraisal; or the date the applicant provides the information necessary, make one of the following decisions:

- approve the application and grant agricultural appraisal;
- disapprove it and ask for more information; or
- deny the application.

## ADDITIONAL INFORMATION REQUEST

The chief appraiser may disapprove the application and request additional information to evaluate this application. This request must be delivered via a written notice to the applicant as soon as practicable but not later than the 30th day after the application was filed with the appraisal district. The notice must specify the additional information the applicant must provide so the chief appraiser can make a determination. The applicant must provide the additional information not later than the 30th day after the date of the request or the application will be denied. The chief appraiser may extend this deadline for a single period not to exceed 15 days for good cause shown.

## DENIED APPLICATIONS

The chief appraiser may deny an application. He or she must notify the applicant in writing not later than the fifth day after the determination by certified mail. It must state and fully explain each reason for the denial. The landowner can file a protest of the denial with the appraisal review board.

## 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 agricultural use or qualification. Notice must be delivered to the chief appraiser if:

- the property stops being used for agriculture (e.g., voluntarily stopped farming);
- category of land use changes (e.g., from dry cropland to irrigated cropland);
- level of use changes (e.g., a substantial increase or decrease the number of cattle raised);
- nature of use changes (e.g., a switch from growing corn to growing ornamental plants);
- property owner enters, leaves or changes governmental programs (e.g., 100 acres placed in a conservation reserve program); or
- the land is used for something other than agriculture (e.g., to build a shopping center on most of the land).

## DUTY TO NOTIFY FOR CERTAIN LANDOWNERS

If the property owner ceases exclusively or continuously using the land for agriculture as an occupation or a business venture for profit, the land may retain its 1-d appraisal if the chief appraiser is notified as required and the property owner owns land that has previously been under 1-d appraisal and the land is located in a temporary quarantine area established during the tax year by the Texas Animal Health Commission for the purpose of regulating the handling of livestock and eradicating ticks or exposure to ticks under Chapter 167, Agriculture Code.