

Harris County Appraisal District
Agriculture Appraisal Section
13013 Northwest Fwy.
P. O. Box 922005
Houston, TX 77292-2005
(713) 957-7402
Form 23.84 (12/2012)



Application for Appraisal of Restricted Land (Recreation, Park and Scenic Land Use)

for _____
Year

In order to claim restricted use appraisal for recreation, park or scenic land, this application must be completed and timely filed between January 1 and no later than April 30 of this year, for the application to be valid. Please contact our office at (713) 957-7402, if you have questions.
Note: Be sure to attach all relevant documents to be considered.

IMPORTANT INFORMATION FOR APPLICANTS

Chapter 23, Subchapter F, Texas Property Tax Code, provides for the special appraisal of recreational, park, and scenic land.

You are entitled to have land you own appraised under this subchapter if, on January 1: (1) the land is restricted as provided by this subchapter; (2) the land is used in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain; (3) the land has been devoted exclusively to recreational, park, or scenic uses for the preceding year; and (4) you are using and intend to use the land exclusively for those purposes in the current year.

You must complete this application in full and file it with the chief appraiser before May 1 of the year you are applying for recreational, park, or scenic land appraisal. For good cause shown the chief appraiser may extend the deadline for filing the application by written order for a single period not to exceed 60 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 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.

OTHER IMPORTANT INFORMATION

Once restricted use appraisal for recreation, park or scenic land is allowed, an application does not have to be filed annually during the term of the deed restriction, unless the ownership of the land changes or eligibility for the appraisal ends. However, the chief appraiser may require a new application to be filed to confirm that the land is currently eligible for the special appraisal by sending written notice and an application form.

If eligibility for the restricted use appraisal ends, the property owner must notify the appraisal office in writing before May 1 after the eligibility ends.

If restricted use appraisal is allowed for this land, a rollback in taxes will be imposed on the land for each of the five years preceding the year in which a change in the use occurs or the deed restriction expires.

Texas Property Tax Code, Ch. 23, Subch. F.

Step 1. Provide Name and Mailing Address of Property Owner and Identity of Person Completing Application

Name of Property Owner _____

Mailing Address _____

City, State, ZIP Code _____

Phone (area code and number) _____

Name of Person Completing this Application _____

Step 2. Describe the Property

Property Location _____

Legal Description _____

Total Acreage That is the Subject of This Application _____

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Step 3. Describe the Property's Use

1. Was the land described in this application used in the **preceding year exclusively** for:
 - a) individual or group sporting activities; a. Yes No
 - b) park or camping activities; b. Yes No
 - c) development of historical, archaeological or scientific sites; or; c. Yes No
 - d) conservation and preservation of scenic areas? d. Yes No

2. For the year for which this application is filed, will the land be used **exclusively** for:
 - a) individual or group sporting activities; a. Yes No
 - b) park or camping activities; b. Yes No
 - c) development of historical, archaeological or scientific sites; or; c. Yes No
 - d) conservation and preservation of scenic areas? d. Yes No

3. On January 1 of this year, is the use of the land described in this application restricted or limited by a valid and enforceable written instrument which is recorded in the deed records of the county in which land is located? 3. Yes No

4. As of January 1 of this year, is the land described in this application used in a way that results in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain? 4. Yes No

5. List the uses of the land described in this application for the **previous** year, indicating acres for each use.

Uses	Acres

6. List actual and intended uses of the land described in this application for the **current** year, indicating acres for each use.

Uses	Acres

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Step 4. Documents to be Provided

1. A copy of the deed instrument filed with the county clerk which restricts the use of the land to recreational, park, and scenic uses for at least 10 years.
2. A copy of a survey of the property subject to the deed restriction.
3. A copy of income and expense documents to support the response to question 4 in Step 3.

Step 5. Read, Sign, and Date

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.

**Sign
here**

_____ Date _____
Authorized Signature

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.