

Harris County Appraisal District
Agricultural Appraisal Section
13013 Northwest Fwy
PO Box 922005
Houston, TX 77292-2005
FORM 1-d-1 (TL) 03/16

Application for 1-d-1 (Timber Land) Open Space Appraisal

Account Number:

Tax Year:

NOTICE

In order to claim Open-Space Timber Land Appraisal, this application must be timely filed between January 1 and not later than April 30. The Harris County Appraisal District also asks that you complete and attach HCAD Timber Use Questionnaire.



IMPORTANT INFORMATION FOR APPLICANTS

Article VIII, Section 1-d-1, Texas Constitution, and Chapter 23, Subchapter E, Texas Property Tax Code, provide for appraisal of open-space land devoted principally to producing timber and forest products based on its capacity to produce these products.

Land qualifies for special appraisal (timber appraisal) if it is currently and actively devoted principally to production of timber or forest products and has been used to produce timber or forest products or for an agricultural use as defined in Chapter 23, Subchapters C and D, Texas Property Tax Code, for five of the preceding seven years. The land must also be used for timber production to the degree of intensity generally accepted in the area. The value of the land is based on the average net income that would have been earned over the preceding five years. The net income is based on the land's potential average annual growth, stumpage prices obtained from sources listed in Section 23.71(2), Texas Property Tax Code, and reasonable management costs.

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 State Comptroller's Manual for the Appraisal of Timberland and your appraisal district staff. The manual may be found on the Comptroller's website at www.window.state.tx.us/taxinfo/proptax under the section concerning appraisal manuals.

You must complete this application in full and file it with the chief appraiser before May 1 of the year you are applying for timber appraisal. 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.

You may file a late application up to midnight the day before the appraisal review board approves appraisal records for the year which usually occurs in July. If you file a late application and your application is approved, you must pay a penalty 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.

OTHER IMPORTANT INFORMATION

If the initial application form does not contain all the information needed to determine whether property qualifies, the chief appraiser may request additional information. The chief appraiser may request only additional information that is necessary to determine whether the land qualifies for timber appraisal.

You must notify the chief appraiser in writing if you: stop using your property for timber production (e.g., you voluntarily decide to stop actively managing the land to produce income); change the category of your use (e.g., you change from growing timber to grazing cattle); 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 timber appraisal and you fail to notify the chief appraiser of a change in use, you may be required to pay a penalty. 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 timber production or agriculture.

STEP 1: Provide Name, Mailing Address, and Date of Birth of Property Owner

Name of Property Owner

Mailing Address

Birth Date (if owned by an individual)*

City, State, ZIP Code

Phone (area code and number)

Continue on Page 2

* Failure to provide date of birth does not affect your eligibility for special appraisal.

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STEP 2: Describe the Property for Which you are Seeking Timber Land Appraisal

Give legal description, abstract numbers, field numbers or plat numbers. You may attach last year's tax statement, notice of appraised value or other correspondence identifying the property, rather than completing this section.

Appraisal District Account Number (if known)

Number of Acres for Which Application is Made

Please check the appropriate box for "Yes" or "No"

1. Last year, were you allowed timber land appraisal on this property by the chief appraiser of this appraisal district? Yes No

If no, you must complete all applicable questions.

If yes, you need only complete those parts of Step 3 that have changed since your earlier application or any information in Step 3 requested by the chief appraiser.

2. Is this property located within the corporate limits of a city or town? Yes No

STEP 3: Describe the Property's Use

While land must currently be devoted principally to the production of timber or forest products to qualify for timber 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) wildlife management; and (8) 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 your area.

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Please answer the following questions fully. You may list the agricultural use of your property according to the agricultural land categories listed in the preceding paragraph. You may 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 you have shown 5 out of 7 years of use.

Year	Category of Land (list all that apply)	Acres Principally Devoted to Timber Production or Agricultural Use
Current		
1		
2		
3		
4		
5		
6		
7		

2. List the total number of acres of the property described in Step 2 in each of the following forest types:

Forest Type	Acres
Pine forest (Pine and other softwood trees make up at least 2/3rds of the free-to-grow trees.)	
Hardwood forest (Hardwood trees are at least 2/3rds of the free-to-grow trees.)	
Mixed Hardwood forest (Neither soft nor hardwood trees make up more than 2/3rds of the free-to-grow trees.)	

3. Is this property now used for any non-agricultural activities? List all non-agricultural uses and the number of acres devoted to the use. You may attach a list if the space is not sufficient.

Non-Agricultural Use	Number of Acres

STEP 4: 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

Authorized Signature

Title

Printed Name

Date

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.

Harris County Appraisal District
Agricultural Appraisal Section
13013 Northwest Fwy
PO Box 922005
Houston, TX 77292-2005
FORM TLF-001 (10/12)

HCAD Timber Use Questionnaire (1-d-1 Timber Land)

Account Number: _____

Tax Year: _____

In order to claim Open-Space Land Valuation for this tax year, application Form 1-D-1 (Timber Land) must be timely filed with the Agricultural Appraisal Section of the Harris County Appraisal District by April 30. Also, to assist in timely evaluation of your qualifications, please complete and attach this Questionnaire. If you have questions concerning the information requested, contact the Agricultural Appraisal Section at (713) 957-7402.

**Owner's
Name and
Address**

Name of Owner: _____

Current Mailing Address (number and street): _____

City, State, Zip Code: _____

Phone (area code and number): _____

Legal description _____

1. Is the land listed under this legal description currently and actively devoted principally to the production of timber and/or forest products? Yes No

Is there additional commercial use of the land? Yes No If so, describe _____

2. Indicate classification of timberland and the number of acres of each type:

_____ Hardwood Acres _____

_____ Pine Acres _____

_____ Mixed Acres _____

3. Has a timber inventory of your property been made? Yes No If so, in what year? _____

4. Indicate the estimated number of board feet per acre: _____

Individual estimate Timber management estimate

5. Is your property under contract for timber production? Yes No

If yes, name of timber manager? _____

6. Have you harvested timber on your property in the past? Yes No If so, in what year? _____

7. Was timber sold as (check one or more):

- Saw Timber Pulpwood
 Cordwood Other - Describe: _____
 Fence Post _____

8. Are you willing to furnish evidence of the sale? Yes No

9. Do you have current plans to harvest your timber? Yes No

If so, please indicate projected year: _____

10. Timber management field practices undertaken during the last 3 years:	Y	N	Location*	Year
Access roads culverts, drainage developed and maintained				
Boundary lines identified and maintained				
Firebreaks established and maintained				
Reforestation efforts through brush/hardwood control				
Reforestation through seed tree preservation (natural regeneration)				
Reforestation efforts through site preparation and planted seedlings				
Pre-commercial thinning				
Pine release through cutting or herbicides				
Pulpwood/cordwood cut, preserving adequate stocking				
Harvest cutting (clear, seed tree, diameter limit, selective, shelterwood, salvage) Circle appropriate method.				

* Location refers to block, tract, or portion thereof.

11. Are you currently a member of the Texas Forestry Association? Yes No

12. Are you currently a member of a Local Forest Landowner's association? Yes _____ No
county

13. Is your property currently approved by the American Tree Farm System? Yes _____ No
registration number

14. Is a current timber management plan including treatment schedule on file with HCAD, for the specific tract in question? Yes No

15. Indicate the most recent inspection of your property by yourself or forest manager. _____

The making of a false entry on this form is punishable as provided by Section 37.10, Texas Penal Code.

I certify that the information given on this questionnaire is true and correct.

Applicant's Signature

Date