**Harris County Appraisal District**
Agricultural Appraisal Section
13013 Northwest Fwy
PO Box 922005
Houston, TX 77292-2005
FORM 1-d-1 (OS) (03/2016)

# Application for 1-d-1 (Open Space) Agricultural Appraisal

Account Number: Tax Year:

## IMPORTANT INFORMATION FOR APPLICANTS

Article VIII, Section 1-d-1, Texas Constitution, and Chapter 23, Subchapter D, Texas Property Tax Code, provide for appraisal of open-space land.

Land qualifies for special appraisal (1-d-1 appraisal) if it has been (1) used for agriculture for five of the preceding seven years and is currently devoted principally to agricultural use as defined by statute, (2) used to protect federally listed endangered species under a federal permit, or (3) used for conservation or restitution projects under certain federal and state statutes. The land must also be used for agriculture to the degree of intensity generally accepted in the area. The value of the land is based on the annual net income from a typical lease arrangement that would have been earned from the land during the five-year period preceding the year before the date of appraisal by an owner using ordinary prudence in the management of the land and the farm crops and livestock produced or supported on the land, including income received from hunting or recreational leases.

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

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 Agricultural Land 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 agricultural 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 1-d-1 appraisal.

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 dry cropland to irrigated cropland); change the level of your use (e.g., you substantially increase or decrease the number of cattle you raise); change the nature 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 Conservation Reserve Program); 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 agricultural appraisal and you fail to notify the chief appraiser of a change in agricultural 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 agriculture.

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

Name of Property Owner

Birth date (if owned by an individual)*

Mailing Address

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.

# Application for 1-d-1 (Open-Space) Agricultural Use Appraisal

## STEP 2: Describe the Property for Which you are Seeking Agricultural Use 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. Has the ownership of the property changed since January 1 of last year or since the last application was submitted?..... ☐ Yes ☐ No

   If yes, the new owner must complete all applicable questions, including Step 3 and Step 4, if the land is used to manage wildlife.

2. Last year, were you allowed 1-d-1 appraisal on this property by the chief appraiser of this appraisal district?..... ☐ Yes ☐ No

   If no, you must complete all applicable questions, including Step 3 and Step 4, if the land is used to manage wildlife.

   If yes, you need only complete those parts of Steps 3 and 4 that have changed since your earlier application or any information in Steps 3 and 4 requested by the chief appraiser.

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

## STEP 3: Describe the Property's 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.

Wildlife management is defined as actively using land that at the time the wildlife-management use began, was appraised as qualified open-space or timber land under Tax Code, Chapter 23, Subchapter D or E, to propagate a sustaining breeding, migrating or wintering population of indigenous wild animals for human use, including food, medicine, or recreation, in at least three of the following ways: (1) habitat control; (2) erosion control; (3) predator control; (4) providing supplemental supplies of water; (5) providing supplement supplies of food; (6) providing shelters; and (7) making census counts to determine population.

Wildlife management is also actively using land to protect federally listed endangered species under a federal permit if the land is included in a habitat preserve subject to a conservation easement created under Chapter 183 Natural Resources Code or part of a conservation development under a federally approved habitat conservation plan restricting the use of the land to protect federally listed endangered species or actively using land for a conservation or restoration project under certain federal and state statutes is wildlife management. These two types of wildlife management uses do not require showing a history of agricultural use but do require evidence identified in Step 3, Questions 4 and 5.

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.



***Continue on Page 3***

# Application for 1-d-1 (Open-Space) Agricultural Use Appraisal

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 agricultural use 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 | Agricultural Use Category of Land (list all that apply) | Acres Principally Devoted to Agricultural Use |
|---|---|---|
| Current | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |

2. (a) If you raise livestock, exotic animals, exotic fowl or manage wildlife on the property, list the livestock or exotics raised or the type of wildlife managed and the number of acres used for this activity. You may attach a list if the space is not sufficient.

| Livestock/Exotics/Wildlife | Number of Acres |
|---|---|
| | |
| | |
| | |

(b) If you raise livestock or exotic animals, how many head (average per year) do you raise?

| Livestock/Exotics | Number of Acres |
|---|---|
| | |
| | |
| | |

3. If you grow crops (including ornamental plants, flowers or grapevines), list the crops grown and the number of acres devoted to each crop. You may attach a list if the space is not sufficient.

| Type of Crop | Number of Acres |
|---|---|
| | |
| | |
| | |

4. If you have planted cover crops or your land is lying idle because you are participating in a governmental program, please list these programs and the number of acres devoted to each program. You may attach a list if the space is not sufficient.

| Program Name | Number of Acres |
|---|---|
| | |
| | |
| | |

5. 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 |
|---|---|
| | |
| | |
| | |



***Continue on Page 4***

## STEP 4: Describe Wildlife Management Use

**Do not complete this step if you are not using the land to manage wildlife as permitted by law.**

If you are using the land to manage wildlife, list at least three of the wildlife management practices listed in the description found in Step 3 above in which you manage wildlife.

**A.** _____

**B.** _____

**C.** _____

Please indicate the property's agricultural land use category, as described in Step 3, for the tax year preceding the land's conversion to wildlife management use. An example is that the land was categorized as native pasture before conversion to wildlife management. It is necessary that the category of use prior to conversion be identified in response to this request.

_____

Please attach a wildlife management plan completed on a form prescribed by the Texas Parks and Wildlife Department for the property described in Step 2. A form may be obtained at http://www.tpwd.state.tx.us/landwater/land/private/agricultural_land/.

1. (a) Was the land subject to wildlife management a part of a larger tract of land qualified for 1-d-1 or timber land appraisal on January 1 of the previous year?..... ☐ Yes ☐ No

   (b) Is the current ownership of the land subject to wildlife management different from the ownership on January 1 of the previous year? ..... ☐ Yes ☐ No

2. Is any part of the land subject to wildlife management managed through a wildlife management property association? ..... ☐ Yes ☐ No

   If yes, please attach a written agreement obligating the owners in the association to perform wildlife management practices necessary to qualify wildlife management land for 1-d-1 appraisal.

3. Is any part of the land that is the subject of this application located in an area designated by the Texas Parks and Wildlife Department as a habitat for an endangered species, a threatened species, or a candidate species for listing by Texas Parks and Wildlife Department as threatened or endangered? ..... ☐ Yes ☐ No

4. (a) Is the land that is the subject of this application subject to a permit issued under Section 7 or 10(a) of the Federal Endangered Species Act?..... ☐ Yes ☐ No

   (b) If yes, is the land included in a habitat preserve and subject to a conservation easement created under Chapter 183, Texas Natural Resources Code or part of a conservation development under a federally approved habitat conservation plan?..... ☐ Yes ☐ No

   If you answer yes to Questions 4(a) and (b), provide evidence of the permit and of the conservation easement or habitat conservation plan. Your application cannot be approved without this evidence.

5. Is the land that is the subject of this application actively used for a conservation or restoration project providing compensation for natural resources damage under one or more of the following laws:

   Comprehensive Environmental Response, Compensation, and Liability Act (42 U.S.C. Section 9601 et seq.)..... ☐ Yes ☐ No

   Oil Pollution Act (33 U.S.C. Section 2701 et seq.)..... ☐ Yes ☐ No

   Federal Water Pollution Control Act (33 U.S.C. Section 1251 et seq.)..... ☐ Yes ☐ No

   Chapter 40, Texas Natural Resources Code ..... ☐ Yes ☐ No

   If yes to any of the above, provide evidence of the conservation easement, deed restriction, or settlement agreement with the Texas Commission on Environmental Quality. Your application cannot be approved without this evidence.



***Continue on Page 5***

## STEP 5: Conversion to Timber Production

1. Did you convert the land subject to this application to timber production after September 1, 1997? ..... ☐ Yes ☐ No

   If yes, on what date did you convert to timber production? _____

2. Do you wish to have the land subject to this application continue to be appraised as 1-d-1 land? ..... ☐ Yes ☐ No

   If yes, complete Question 1 in Step 3 and all other questions in that step that describe the previous agricultural use of this land.

## STEP 6: 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 AGF-003 (09/2015)

# HCAD Agricultural Use Questionnaire (1-d or 1-d-1 Agricultural Land)

Account Number: Tax Year:

To assist us in timely verifying your eligibility for Agricultural Productivity Valuation, please complete and return this questionnaire along with your application by April 30. If you have questions concerning the information requested, please contact the Agricultural Appraisal Section at (713) 957-7402.

| **Owner's Name and Address** | | |
|---|---|---|
| | Name of Owner: | Birth date (if owned by an individual)* |
| | Current Mailing Address (number and street): | |
| | City, State, Zip Code: | Phone (area code and number): |
| | Legal description | |

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

1. If used for grazing, was the land fenced on January 1? Yes ☐ No ☐ Is land fenced now? Yes ☐ No ☐

   List the type of livestock grazed: Number of Cattle _____ Number of Goats/Sheep _____

   Number of Horses _____ Other/specify _____

2. How many acres are: Improved Pasture _____ Native Pasture _____

   Type of Grass _____

***Note: Wooded pastures without a sufficient forage base do not qualify as pasture land.***

3. Is this land currently in a FSA program, or do you plan to participate in a FSA program during the next 12 months?

   Yes ☐ No ☐

   If yes, indicate your FSA farm number: _____

4. If you produce one of the following, please provide the information requested in the appropriate space below.

| | | | |
|---|---|---|---|
| Hay | Number of Acres _____ | **Complete the Hay Supplement on the back of this form.** | |
| Corn | Number of Acres _____ | Average yield per acre in bushels | _____ |
| Rice | Number of Acres _____ | Average yield per acre in CWT | _____ |
| Soybeans | Number of Acres _____ | Average yield per acre in bushels | _____ |
| Milo | Number of Acres _____ | Average yield per acre in CWT | _____ |
| Nursery | Number of Acres _____ | Primary nursery stock grown | _____ |
| Greenhouse | Number of Acres _____ | # Greenhouses per acre | _____ |
| Turf Grass | Number of Acres _____ | Average yield per acre | _____ |
| Tree Nursery | Number of Acres _____ | # Trees per acre | _____ |
| Truck Farm | Number of Acres _____ | Primary crop | _____ |

Orchard (specify variety of trees): _____

Number of Acres _____ # Trees per acre _____

Other/specify: _____

Number of Acres _____ Average yield per acre _____

**(Continued on back)**

## HCAD AGRICULTURAL USE QUESTIONNAIRE (continued)

5. Is this property leased for hunting? Yes ☐ No ☐

6. Do you lease this property for agricultural purposes? Yes ☐ No ☐

   If yes, please provide the following:

   This property is leased to: _____

   Address: _____

   City: _____ State: _____ Zip Code: ____ Telephone No: (____ ) _____

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### Hay Production Supplement

A. What is the predominant type of forage species on this tract? _____

B. How many times was hay cut and baled on this tract last year? _____

   If only one cutting was made, please explain why in the space below.

   _____

   _____

   _____

C. How many pounds of dry hay were produced on this tract last year? _____ pounds

   This production consisted of: _____ Round Bales _____ Square Bales
   (number) (number)

D. Are weed & brush control practices carried out on this tract? _____
   If no, explain why not.

   _____

   _____

   _____

E. Does this tract receive fertilization and/or liming? _____ How often? _____
   If no, explain why not.

   _____

   _____

   _____

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**Any person who make a false entry upon the foregoing record shall be subject to the penalties set forth in Section 37.10, Texas Penal Code.**

***I certify that the information submitted on or attached to this form is true and correct.***

_____ _____
Applicant's Signature Date