

Harris County Appraisal District  
Agriculture Appraisal Section  
P. O. Box 922005  
Houston, TX 77292-2005  
(713) 812-5880  
**Form 23** (06/10)



## Notice of Change of Use of Agricultural and Timber Land

INSTRUCTIONS: Texas law requires you to notify the appraisal district if your land qualifies for agricultural or timber-use valuation and you change its use. Your "change of use" report should be filed as soon after the change as possible, but no later than April 30 following the date the change occurs. If you fail to notify the appraisal district of a change of use by the deadline, a tax penalty can be assessed against you. The penalty is 10% of the difference between the taxes you paid on the special valuation and the taxes you would have paid on the market value of the land. If you have questions, please contact us at (713) 812-5880.

**NOTE: Please keep this form and use it if and when you need to inform this office of a change in use of your land. Send notice to the address above.**

Owner's Name

Address (Number and street)

City, State, and ZIP + 4

Telephone Number (area code and number)

HCAD Account Number

### 1. Description of Property

### 2. Description of Change (*check one*)

- ☐ a. My land has changed categories (i.e., from native pasture to improved pasture) but is still in agricultural or timber use.
- ☐ b. My land is no longer used for agriculture. Agricultural use ended on \_\_\_\_\_ Date
- ☐ c. My land is no longer used to produce timber for income. Timber use ended on \_\_\_\_\_ Date

Signature

Date