

ELLIS APPRAISAL DISTRICT
PO BOX 878
400 FERRIS AVE.
WAXAHACHIE, TX 75168
E-mail: ecad@elliscad.com

Property ID: _____

Phone: 972-937-3552
Fax: 972-937-1618

Granted: _____ Date: ____/____/____
Denied: _____ Date: ____/____/____

APPLICATION FOR 1-d-1 (Open-Space) Agricultural Use Appraisal for 2018

(For frequently asked question about agricultural use, please visit <http://www.elliscad.com/ag-frequently-asked-questions/>)

STEP 1: Owner Name, Address and Date of Birth of Property Owner and other Contact Information

Property Owner Name and Address

Birth Date*

(mm/dd/yyyy)

____/____/____

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

Phone Number:

____-____-____

Email Address***

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 Web site at comptroller.texas.gov/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.

Please circle the appropriate "Yes" or "No" response to all answers below:

STEP 2: Describe the Property for which you are seeking an Agricultural Special Use Valuation

1. Has the ownership of the property changed since January 1 of last year or since the last application was submitted? Yes No
2. Last year, were **you** allowed 1-d-1 appraisal on this property by the chief appraiser of this appraisal district? Yes No
3. Is this property located within the corporate limits of a city or town? Yes No

Legal

Description: _____

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, Item 7.

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.

Total Acres on this tract: _____

Does this property have non-agricultural activities like a homesite (house, yard, amenities, non-ag storage)?

Yes No

If so, how many non-agricultural acres? _____

- Describe the **current and past agricultural uses** of this property, starting with the current year and working back 5 years or until you have shown 5 out of 7 years of agricultural or timber use.

<u>Year</u>	<u>Type of Agricultural Use</u>	<u>Acres</u>
2018		
2017		
2016		
2015		

<u>Year</u>	<u>Type of Agricultural Use</u>	<u>Acres</u>
2014		
2013		

2. Grazing Pasture:

Type of Grasses _____		Number of Acres: _____
Do you Fertilize? Yes No	If yes, what type? _____	Amount per Acre _____
Number of applications in a normal year _____		

3. Hay Production Pasture:

Type of Grasses _____		Number of Acres: _____
Do you Fertilize? Yes No	If yes, what type? _____	Amount per Acre _____
Number of applications in a normal year _____	Number of cuttings per year _____	Number of Bales _____

4. **Dryland Cropland:**

Type of Crop _____		Number of Acres: _____
Type of Fertilizer: _____	Normal Yearly per Acre Yield: _____	
Do you participate in a government program? Yes No	If yes, please list program name and attach a copy of agreement: _____	

5. **Orchard:**

Type of Trees: _____	Number of Trees per Acre: _____
In a normal year, what is a typical yield per acre: _____	Last year's yield per acre: _____
Type of Irrigation: _____	Please attach spraying schedule.

6. **Timber:** (please circle one when options are listed)

How many acres are predominantly Pine? _____ Hardwood? _____ Mixed? _____	Date of Last Harvest: _____
Type of cut? Clear Diameter Improvement Seed Tree Selected _____	Yield per acre _____
What type of Timber Management Plan are you using? Self-managed Consultant Corporation Other _____	Projected Future Harvest Date: _____

7. **Wildlife Management:**

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 tpwd.state.tx.us/landwater/land/private/agricultural_land/.

STEP 4:

Read, Sign and Date

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.

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.

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

Title

sign
here →

Authorized Signature

Date