

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



APPLICATION YEAR _____

Texas Constitution, Article VIII, Sec. 1-D-1

This application must be filed with MCAD between January 1st and April 30th of the year for which agricultural appraisal is requested.

If filed after April 30th a penalty will be added.

The final deadline is the date the roll is certified. MCAD suggests filing by July 15th.

Medina County Appraisal District

1410 Avenue K

Hondo, TX 78861

Phone: (830) 741-3035

Fax: (830) 476-2199

www.medinacad.org

STEP 1: PROPERTY OWNER/APPLICANT

Name of Property Owner _____

Driver's License, Personal I.D. Certificate or Federal Tax ID _____

Mailing Address _____

City, State, ZIP Code _____

Phone Number _____

Email Address _____

Date of Birth (*Failure to provide date of birth does not affect your eligibility for special appraisal*) _____

STEP 2: AUTHORIZED REPRESENTATIVE

If you are an individual property owner filing this application on your own behalf, skip to step 3; all other applicants are required to complete step 2.

Please indicate the basis for your authority to represent the property owner in filing this application:

____ Officer of the company ____ General Partner of the company ____ Attorney for the property owner

____ Agent for tax matters appointed under Tax Code Section 1.111 with completed and signed form 50-162

____ Other and explain basis _____

Provide the following information for the individual with the legal authority to act for the property owner in this matter:

Name of Authorized Representative _____

Driver's License, Personal I.D. Certificate or Federal Tax ID _____

Title of Authorized Representative _____

Primary Phone Number _____

Email Address _____

Mailing Address, City, State, ZIP Code _____

STEP 3: PROPERTY DESCRIPTION

Provide the descriptive information requested below or attach last year's tax statement, notice of appraised value, or other correspondence identifying the property. Legal description, GEO ID, and physical address:

Total number of acres subject to this application _____

Did the applicant own the property that is subject to this application on Jan. 1 of the tax year? Yes ____ No ____

FOR OFFICE USE ONLY:

APPROVED: _____ # OF ACRES: _____

DATE: _____

NOTES: _____

FOR OFFICE USE ONLY:

DENIED: _____ # OF ACRES: _____

DATE: _____

REASON DENIED: ____ Degree of Intensity

____ Other ____ History ____ Homesite

NOTES: _____

FOR OFFICE USE ONLY:

DISAPPROVED: _____ # OF ACRES _____

DATE: _____

NOTES: _____

Property ID #	NBR. OF ACRES IN TRACT	AGRICULTURAL LAND USE CLASSIFICATIONS – INDICATE # of ACRES						
		ORCHARD	IRRIG CROP	DRY CROP	IMPROVED PASTURE	NATIVE PASTURE	RANGELAND BRUSH	NON-AG USE

STEP 4: PROPERTY CURRENT 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.

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.

LIVESTOCK: YES _____ NO _____

CURRENT USE AND AVERAGE HEAD PER YEAR:

Cow/Calf _____ Feeder calves _____ Sheep _____ Goats _____ Exotics _____ Horses _____ Other (Specify) _____

State number of acres: Improved _____ Native _____ Brush _____

Is the perimeter of the property listed on this application fenced? YES _____ NO _____

CROPLAND: YES _____ NO _____

CURRENT USE AND NUMBER OF ACRES:

Hay Number of acres: _____ Average yield per acre in tons: _____

Number of round bales: _____ Number of square bales: _____

If not baled twice a year explain: _____

Corn Number of acres: _____ Average yield per acre in bushels: _____

Sorghum Number of acres: _____ Average yield per acre in CWT: _____

Wheat Number of acres: _____ Average yield per acre in bushels: _____

Cotton Number of acres: _____ Average yield per acre in bales: _____

Orchard Number of acres: _____ Number of trees/grapes per acre: _____

Specify variety of trees/grapes: _____

Other (specify) Number of acres: _____ Average yield per acre: _____

HORSES: YES _____ NO _____

How many acres are devoted to horses? _____

How many horses are on the property? _____ Is it a breeding operation, renting stalls, or for training? _____

BEEES: YES _____ NO _____

You must attach a copy of the Bee Supplement. You can find the form at www.medinacad.org or call the appraisal district.

How many acres are devoted to Bees? _____ How many hives are you operating? _____

NON-AGRICULTURAL USE: YES _____ NO _____

State the number of acres in a non-agricultural use: Homesite _____ Lying Idle _____ Quarry _____ Other _____

WILDLIFE MANAGEMENT: YES _____ NO _____

Complete this page only if the land is used for wildlife management. If the land is not used for wildlife management, do not complete this page.

You must attach a copy of your detailed Wildlife Management Plan. You can find the form at www.medinacad.org or call the appraisal district.

Do you have 50 acres or more? Yes _____ No _____ How many acres are devoted to Wildlife Management? _____

Was the land subject to wildlife management a part of a larger tract of land qualified for 1-d-1 or timberland appraisal on Jan. 1 of the previous year? Yes _____ No _____

Wildlife Management properties must practice a minimum of three out of seven activities to qualify for open-space valuation.

CHECK ALL OF THE CATEGORIES THAT APPLY TO YOUR OPERATION:

Habitat Control: The basic element of most wildlife management operations. The management of the environment to a particular species or group of species of wildlife. _____

Erosion Control: The protection of native cover, especially along natural waterways, to prevent soil loss to erosion. _____

Predator Control: The protection of wildlife from their natural predators. Beneficial in protecting certain species, primarily upland game birds and turkey during early spring. _____

Supplemental Food: The distribution of pre-processed food supplements (deer pellets, rabbit pellets, etc.) or the planting of crops to be naturally grazed (clover, rye, peas). _____

Supplemental shelter: The provision of either permanent or temporary structures to shelter wildlife from the elements (windbreaks constructed of fallen timbers or lean-to constructed structures). _____

Census: This activity provides an estimate of species numbers, population trends, population density, age structure, or sex ratio using accepted survey techniques. _____

Indicate the property's agricultural land use category for the tax year preceding the land's conversion to wildlife management use. For example, if the land was categorized as native pasture before conversion to wildlife management, native pasture would be the response to this request as it is the category of use prior to conversion. _____

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

If yes, 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.

Is any part of the land located in an area designated by Texas Parks and Wildlife Department as a habitat for an endangered species, a threatened species or a candidate species for listing by as threatened or endangered? Yes _____ No _____

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

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

If yes to above two questions, provide evidence of the permit and of the conservation easement or habitat conservation plan. Your application cannot be approved without this evidence.

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 _____

Texas Natural Resources Code Chapter 40 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. Applications without this evidence cannot be approved.

GOVERNMENT PROGRAM: YES _____ NO _____

If in a government program, state the number of acres: _____

If in a government program, list the program(s) _____

You must attach a copy of document(s).

STEP 5: PROPERTY HISTORICAL USE

THE CHIEF APPRAISER IS REQUIRING THE HISTORY OF AGRICULTURAL USE BE COMPLETED.

If you are a new owner and are not familiar with the history of use go back to the seller, realtor or perhaps a neighbor for this information.

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 use**. You will need to describe each years' use. (Do not use ditto marks or lines with a downward arrow from the first listed use.)

YEARS	AGRICULTURAL USE <i>SPECIFY: (ROW CROP, HAY, COWS, GOATS, ETC)</i>	ACRES	NON-AGRICULTURAL-USE (Homesite, Rent House etc.)	ACRES
Current				

STEP 6: PROPERTY INFORMATION

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, and, if the land is used to manage wildlife, steps 4 and 5 must be completed.

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, all applicable questions must be completed and, if the land is used to manage wildlife, steps 4 and 5 must be completed.

If yes, complete only those parts of sections 5 and 6 that have changed since the earlier application **OR any information in steps 4 and 5 requested by the chief appraiser.**

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

If yes, are city utilities available to this property? Yes _____ No _____

Please check below the utilities available: Electricity _____ Gas _____ Water _____ Sewer _____ Garbage Pickup _____

Does your property have a water well? Yes _____ No _____

If there is not a well on the property, how does the livestock get their drinking water? _____

Please describe anything about your operation that should be considered with this application: _____

CROP/PASTURE OR HUNTING LEASE INFORMATION

TO BE COMPLETED ONLY IF LAND IS USED OR LEASED BY ANOTHER INDIVIDUAL FOR AGRICULTURAL USE OR FOR HUNTING

Please attach a copy of the lease agreement to this form.

Do you use the land yourself or lease it to a tenant? Self _____ Lease _____

Lessee Name: _____

Address: _____

Phone: _____

What are the lease agreements? Share _____ Cash _____ Amount per acre _____ Number of years _____

What are some of your other considerations? _____

If you allow **HUNTING**, how do you charge for the hunting lease? Per Acre \$ _____ Per Gun \$ _____ Per Person \$ _____

Daily Fee \$ _____ Other \$ _____

How much do you receive annually? _____

GENERAL INFORMATION: Texas Constitution, Article VIII, Section 1-d-1, and Tax Code, Chapter 23, Subchapter D, provide for appraisal of open-space land. The Comptroller's Manual for the Appraisal of Agricultural Land on the Comptroller's website provides information regarding applying for special appraisal, qualification requirements and additional taxes and penalties created by a changes of land use. Local appraisal district staff can answer questions regarding these matters.

FILING INSTRUCTIONS: This application and all supporting documentation must be filed with the appraisal district office in each county in which the property is located so that the chief appraiser is able to determine whether the statutory qualifications have been met. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

APPLICATION DEADLINES: The completed application must be filed with the chief appraiser before May 1 of the year for which agricultural appraisal is requested. If the application is approved, a new application is not required in later years unless the land ownership changes, eligibility ends, or the chief appraiser requests a new application.

A late application may be filed up to midnight the day before the appraisal review board approves appraisal records for the year, which usually occurs in July. If a late application is approved, a penalty will be applied in an amount 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.

DUTY TO NOTIFY AND PENALTIES: The property owner must notify the chief appraiser no later than the April 30 following the change in use or eligibility. A change of land use for all or part of the property will trigger substantial additional tax plus interest (a rollback tax). Payment of a penalty may also be required for failure to notify the chief appraiser of a change in agricultural use or qualification. Notice must be delivered to the chief appraiser if: the property stops being used for agriculture (e.g., voluntarily stopped farming); category of land use changes (e.g., from dry cropland to irrigated cropland); level of use changes (e.g., a substantial increase or decrease the number of cattle raised); nature of use changes (e.g., a switch from growing corn to growing ornamental plants); property owner enters, leaves or changes governmental programs (e.g., 100 acres placed in a conservation reserve program); or the land is used for something other than agriculture (e.g., to build a shopping center on most of the land).

DUTY TO NOTIFY FOR CERTAIN LANDOWNERS: If land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area, open-space appraisal may be retained if the chief appraiser is notified as required and the property owner is a member of the armed services who is deployed or stationed outside of Texas who intends to return the land to the manner and to the degree of intensity that is generally accepted in the area not later than the 180th day after being deployed or stationed outside this state ceases. Or if the property owner owns land that has previously been under open-space appraisal primarily based on its citrus production; the land is located in a pest management zone; and an agreement was executed to destroy, remove or treat all the citrus trees located on the land that are or could become infested with pests with one of the following: Texas Citrus Pest and Disease Management Corporation, Inc., the Texas Commissioner of Agriculture or the U.S. Department of Agriculture.

OTHER IMPORTANT INFORMATION: If the initial application form does not contain all essential information, the chief appraiser may request additional information that is necessary to determine whether the land qualifies for 1-d-1 appraisal. The chief appraiser may disapprove the application and request additional information. The chief appraiser may deny the application and that determination may be protested 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.

STEP 7: CERTIFICATION AND SIGNATURE

PENALTY FOR MAKING A FALSE STATEMENT: 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 Penal Code Section 37.10.

I, _____, swear or affirm the following:

Printed Name of Property Owner or Authorized Representative

1. that each fact contained in this application is true and correct;
2. that the property described in this application meets the qualifications under Texas law for the special appraisal claimed; and
3. that I have read and understand the penalty for making a false statement.

→ _____
Signature of Property Owner or Authorized Representative

_____ Date

If agent for tax matters appointed under Tax Code Section 1.111 attach completed and signed Form 50-162.