

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



**APPLICATION YEAR** 2020

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 30<sup>th</sup> a penalty will be added.*

*The final deadline is the date the roll is certified. MCAD suggests filing by July 1<sup>st</sup>.*

**IF NOT COMPLETED IN FULL, THE APPLICATION WILL BE DENIED.**

**Medina County Appraisal District**

1410 Avenue K

Hondo, TX 78861

Phone: (830) 741-3035

Fax: (830) 476-2199

[www.medinacad.org](http://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

Physical Address

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 \_\_\_\_\_ Less acreage for homesite: \_\_\_\_\_

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 NUMBER OF ACRES IF KNOWN							
		ORCHARD	IRRIG CROP	DRY CROP	IMPROVED PASTURE	NATIVE PASTURE	RANGELAND BRUSH	NON-PRODUCTIVE/BARREN WASTELAND	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](http://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 the remainder of this page only if the land is used for wildlife management. If the land is not used for wildlife management, go to page 4.

You *must* attach a copy of your detailed Wildlife Management Plan. You can find the form at [www.medinacad.org](http://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). \_\_\_\_\_

Supplemental Water: The provision of supplemental sources of water specifically for wildlife in habitats where water is limited. Wildlife water developments are in addition to those sources already available to livestock and may require protection from livestock. \_\_\_\_\_

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 ALL APPLICANTS TO COMPLETE THIS SECTION. Do not leave any parts of the application blank.**

**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 year's use.

YEARS	AGRICULTURAL USE <i>SPECIFY: (ROW CROP, HAY, CATTLE, GOATS, ETC)</i>	ACRES	NON-AGRICULTURAL-USE (Homesite, Rent House etc.)	ACRES
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				

**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. **The chief appraiser is requiring the application to be completed in full. Do not leave any parts of the application blank.**

2) Last year, was 1-d-1 appraisal (agricultural use) allowed 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. **The chief appraiser is requiring the application to be completed in full. Do not leave any parts of the application blank.**

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.