

Year

APPLICATION FOR SPECIAL USE (1-d-1) APPRAISAL - Timber or Agricultural

Appraisal District Name SHELBY COUNTY APPRAISAL DISTRICT	PHONE (936) 598-6171
Address 724 SHELBYVILLE ST, CENTER, TEXAS 75935	FAX (936) 598-7096

IMPORTANT INFORMATION FOR APPLICANTS

Article 8, Sec. 1-d-1, Texas Constitution, and Chapter 23, Subchapter D, Tax Code, provide for appraisal of agricultural land based on the land's ability to produce agricultural products. Land qualifies for 1-d-1 appraisal if it has been used for agriculture in the past and is currently used for agriculture at the same level as typical prudent producers in your area. If you have questions on completing this application or on the information concerning additional taxes and penalties, you may want to consult the State Comptroller's *Manual for the Appraisal of Agricultural Land* and your appraisal district staff.

You must complete this application in full and file it no later than April 30 of the year you are applying for agricultural appraisal. If your application is granted, you do not need to file again in later years unless the chief appraiser requests a new application. You may file a late application up to midnight the day before the appraisal review board approved appraisal records for the year. Approval usually occurs in July. If you do file a late application and your application is approved, you must pay a penalty equal to 10% of the tax savings resulting from agricultural appraisal.

Step 1:	Owner's Name	Birth Date (if owned by an individual) **
Owner's name and address	Current mailing address (number and street)	
	City, town or post office, state, zip code	Phone (area code and number)

Step 2:	Give legal description, abstract numbers, field numbers or plat numbers. (You may attach last year's tax statement or notice of appraised value, or other correspondence identifying the property.)		
Describe the property	Prop ID	Geographic ID	Number of acres

Step 3:	1. List the principal use of the land listed under the legal description for the past seven years.				
Describe the land's use	Year	Timber Use	Acres	Agricultural Use *	Acres

*** Agricultural use includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, planting seed or for the production of fibers; floriculture, viticulture and horticulture; raising or keeping livestock; 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; planting cover crops or leaving land idle for the purpose of participating in any governmental program or normal crop or livestock rotation procedure; beekeeping and wildlife management.**

Wildlife management means actively using land that at the time the wildlife-management use began was appraised as qualified open-space land under this subchapter in at least three of the following ways to propagate a sustaining breeding, migrating or wintering population of indigenous wild animals for human use, including food, medicine or recreation: habitat control, erosion control, predator control, providing supplemental supplies of water or of food, providing shelters or making census counts to determine population.

Agricultural land use categories include: irrigated cropland, dry cropland, orchard, improved pastureland, native pastureland and other classes typical in your area.

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

Step 3: (continued) Describe the land's use	2. Is the property described above a part of a larger tract of land qualified for 1-d-1 appraisal on January 1 of the previous year and ownership of the tract is different from ownership of the previous year? <input type="checkbox"/> Yes <input type="checkbox"/> No
	3. Is the land under legal description currently and actively devoted principally to the production of timber and/or agricultural products? <input type="checkbox"/> Yes <input type="checkbox"/> No
	4. Did you convert this land to timber production after September 1, 1997? <input type="checkbox"/> Yes <input type="checkbox"/> No
	5. Is this property located within the corporate limits of a city or town? <input type="checkbox"/> Yes <input type="checkbox"/> No
	6. Is any part of the property described above managed through a wildlife management property association? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please attach a written agreement obligating the owner to perform activities necessary to qualify wildlife management land for 1-d-1 appraisal.
	7. Is any part of the property managed 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? <input type="checkbox"/> Yes <input type="checkbox"/> No
	8. (a) Is this property owned by a nonresident alien? <input type="checkbox"/> Yes <input type="checkbox"/> No (b) If yes, are you required by federal law to register the ownership or acquisition of this property? <input type="checkbox"/> Yes <input type="checkbox"/> No

Step 4: Sign the application	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 Texas Penal Code Section 37.10. I certify that the information given on this form is true and correct to the best of my knowledge.	
	Authorized Signature Sign Here ➡	Date

OTHER IMPORTANT INFORMATION

After you file this application, your chief appraiser may require additional information from you before qualifying your land. The additional information may only relate to your current and past agricultural use or to the level at which you use your land for agriculture. An application for 1-d-1 (open-space) appraisal does not have to be filed annually once such appraisal is granted. However, the chief appraiser may require a new application to be filed to confirm that the land is currently eligible for 1-d-1 (open-space) appraisal.

If the use of all or part of the qualifying land changes to a non-qualifying use, the land which changes use will be subject to a rollback in taxes for each of the preceding five years in which the special use appraisal has been granted.

If the use of all or part of the qualifying land changes, you must notify the chief appraiser in writing. For example, 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 CRP); 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.

If your land receives special use appraisal and you fail to notify the chief appraiser of a change in the land's 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 or timber production.

The Texas Supreme Court has ruled that an identical provision prohibiting special appraisal for land owned by a foreign government, corporation or other legal entity in which a nonresident alien or foreign government owns a majority interest is unconstitutional. The Court's reasoning would apply to §23.56(3) and §23.77(2) and (3), which is reflected in question #8, however, neither of these provisions has explicitly been held unconstitutional.

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.