

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

Limestone Appraisal District

P. O. Drawer 831, Groesbeck, Texas 76642-0831 Phone: 254-729-3009

Must be completed in full and returned to our office before May 1st.

Owner's Name: _____ Property Account Number: _____
 Owner's Address: _____ Email Address: _____
 _____ Telephone Number: _____
 Date of Birth: _____
 Legal Description: _____
 Directions to Property or 911 Address: _____

Does this property join additional acreage that is used for agricultural purposes? Yes No
 If yes which property? _____

Describe the current and past use of this property as listed above, starting with the current year and working back 5 years or until you have shown 5 out of 7 years of agricultural use.

Year	Type of Agricultural Use	Year	Type of Agricultural Use
2017		2013	
2016		2012	
2015		2011	
2014		2010	

***If this property is under a Wildlife Management Plan, skip to page 2.**

If you are raising livestock, exotic fowl or bee keeping on this property, list the livestock or exotics raised, the number of head and the number of acres used for this activity. You may attach a list if space is insufficient.

If you grow crops, list the crops grown and the number of acres devoted to each crop. You may attach a list if space is insufficient.

Example: Cattle	Number: 40	Acres: 150

Example: Corn	Acres: 150

Please complete the total number of acres for each classification of this land.

Type	Acres	Type	Acres
Improved Pasture		Hay Production	
Native Pasture		Dry Cropland/Row Crops	
Orchard		Wildlife Management	
Wooded Acres		River Bottom/Wasteland/Flooded land	

Is this land leased or overseen for agricultural use? Yes No Lease Price: _____

 Name of Lessee or Overseer (please print)

 Their Telephone Number

ALL PROPERTY IS SUBJECT TO AN ONSITE REVIEW. YOUR SIGNATURE ON THIS FORM GIVES LIMESTONE APPRAISAL DISTRICT PERMISSION TO INSPECT YOUR PROPERTY TO VERIFY AGRICULTURAL USE. THIS INSPECTION WILL INCLUDE PHYSICALLY WALKING OR DRIVING ON THE PROPERTY.

Signature

Date

If you make a false statement on this application, you could be found guilty of a Class A Misdemeanor or State Jail Felony under Texas Penal Code Section 37.10.

*All Wildlife applications must include a Texas Parks and Wildlife (TPWD) Wildlife Management Plan or a TPWD Wildlife Management Annual Report. You must provide proof of your management activities. Including, but not limited to, photographs of your wildlife practices, receipts for feed, supplies, maps and etc. Failure to do so may result in your application being denied.

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 www.window.state.tx.us/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.

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 this property is **NOT CURRENTLY RECEIVING** open-space valuation, the following affidavit must be completed.

- 1. This affidavit should be:
 - Completed and signed before a notary public.
 - Completed by someone who has personal knowledge of the property's use.
 - Completed by a disinterested party. (NOT THE OWNER OR FAMILY MEMBER)
- 2. The information contained in this affidavit:
 - Should identify the property.
 - State how the property is currently being used.
 - State how the property has historically been used for the past seven years.

AFFIDAVIT

The State of _____
County of _____

BEFORE ME, the undersigned, a Notary Public for the State of Texas, on this day personally appeared:

_____ and who, after being by me duly sworn, deposes and says that:

“

_____”

Signature and Date

Notary Signature and Seal

Subscribed and sworn before me, this the ____ day of _____, _____.