

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

APPLICATION YEAR _____

This application must be filed with Medina Central Appraisal District between January 1 and April 30 of the year for which agricultural appraisal is requested. Do not file this document with the Texas Comptroller of Public Accounts. Texas Constitution, Article VIII, Section 1-d-1, and Tax Code, Chapter 23, Subchapter D, provide for appraisal of open-space land.

THIS APPLICATION COULD BE DENIED IF IT IS NOT COMPLETED IN FULL

Medina Central Appraisal District
1410 Avenue K
Hondo, TX 78861
Phone: (830) 741-3035
Fax: (830) 201-1291
www.medinacad.org

STEP 1: PROPERTY OWNER/APPLICANT

The applicant is the following type of property owner: Individual Partnership Corporation Other (specify): _____

Name _____

Date of Birth _____

Address _____

Email Address* _____

Phone Number _____

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 _____

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 for the property that is the subject of this application or attach last year's tax statement, notice of appraised value, or other correspondence identifying the property.

Property ID: *(List additional Property IDs on page 4)*

Legal Description:

Physical Address:

Number of Acres *(subject to this application)*: _____

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: _____

STEP 4: WILDLIFE MANAGEMENT USE

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 3.*

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

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

Check all the practices being used:

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, mixed grains, 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. _____

How many hours per month do you (or do you expect to) spend maintaining wildlife management activities? _____

Indicate the property's agricultural land use category (described in the Important Information section of this form) for the tax year preceding the land's conversion to wildlife management use. _____

Does the property have a wildlife management plan that uses the appropriate Texas Parks and Wildlife Department form? Yes _____ No _____
If yes, attach the wildlife management plan for the property using the appropriate Texas Parks and Wildlife Department form (obtained at www.tpwd.texas.gov/landwater/land/private/agricultural_land/ or at www.medinacad.org).

Applications without the above plan cannot be approved.

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 _____

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.

STEP 5: PROPERTY USE

The chief appraiser is requiring all applicants to complete step 5. Do not leave any parts of this step 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. Start with the current year plus 5 out of 7 years of previous agricultural use (for a total of 6 years of use). List the total acreage according to individual uses to which the land is principally devoted. Five years of continuous agricultural use may be required if the land is located within the corporate limits of a city or town.

YEARS	Agricultural Use of Land (Row Crop, Hay, Cattle, Goats, Wildlife Mgmt, Etc.)	Acres Principally Devoted to Agricultural Use	Non-Agricultural-Use (Homesite, Rent House, Etc.)	Acres
Current				

CURRENT USE FOR THIS YEAR

Livestock: YES ____ NO ____

Average Head Per Year:

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

Breed of Livestock _____

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

Cropland: YES ____ NO ____

Corn Number of acres: _____
 Sorghum Number of acres: _____
 Wheat Number of acres: _____
 Cotton Number of acres: _____
 Hay Number of acres: _____
 Number of bales: _____

Other: _____

If not baled twice a year explain: _____

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? _____

Beekeeping: YES ____ NO ____

You must attach a copy of the Bee Supplement and a 5-year plan. You can find the supplement at www.medinacad.org or call the appraisal district.

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

Wildlife Management: YES ____ NO ____ Target Species: _____

Non-Agricultural Use: YES ____ NO ____

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

Participation in any government programs for planting cover crops or land lying idle: YES ____ NO ____

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

List the program(s) and attach a copy of the document(s): _____

STEP 6: PROPERTY INFORMATION (See page 5 for land use definitions)

Property ID #s	NBR. OF ACRES IN TRACT	AGRICULTURAL LAND USE CLASSIFICATIONS – INDICATE NUMBER OF ACRES IF KNOWN								
		ORCHARD/VINEYARD	IRRIG CROP	DRY CROP	IMPROVED PASTURE	NATIVE PASTURE	RANGELAND BRUSH	HIGH INTENSITY	WASTELAND	NON-AG USE

1) Did this appraisal district allow 1-d-1 appraisal on this property last year? Yes ____ No ____

If yes, continue to question 2. If no, skip to Section 4 and complete all applicable questions.
If the land is used to manage wildlife, also complete Section 5.

2) Has the property’s ownership changed (any deed change) since Jan. 1 of last year or since submitting the last application? . . . Yes ____ No ____

If no, skip to question 5 and then complete Sections 4 and 5.

3) Has the former owner passed away **and** are you the surviving spouse? Yes ____ No ____

4) Is the new owner using the land in materially the same way as in the preceding year **and** is the use overseen or conducted by the same individuals who oversaw or conducted that use in the preceding year? Yes ____ No ____

If yes to questions 3 and/or 4, complete Sections 4 and 5.
If no to both questions 3 and 4, the new owner must complete all applicable questions in Section 4 and, if the land is used to manage wildlife, complete Section 5.

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

6) Does your property have a working water well? Yes ____ No ____

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

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

8) Do you rent or lease land from someone else in this county? Yes ____ No ____

Please list the name, address, and acreage of the person(s) you lease from. Attach an additional sheet if needed.

Name (and Acreage)

Name (and Acreage)

Address

Address

STEP 7: CERTIFICATION AND SIGNATURE

NOTICE REGARDING PENALTIES FOR MAKING OR FILING AN APPLICATION CONTAINING A FALSE STATEMENT: If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

print here ➔ “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.
3. that I have read and understand the *Notice Regarding Penalties for Making or Filing an Application Containing a False Statement.*”

sign here ➔ _____
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 50-16

*May be confidential under Government Code §552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

CROP/PASTURE OR HUNTING LEASE INFORMATION

TO BE COMPLETED IN FULL 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: Cattle _____ Crops _____ Lease: Cattle _____ Crops _____

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 \$ _____ Annual Fee \$ _____ Other \$ _____

Physical proof of your agricultural valuation is required. Examples of proof include *copies* of:

- Current lease for livestock grazing and/or farm lease (*and/or*)
- Receipts from the purchase of feed, veterinarian bills, etc. (*and/or*)
- Receipts for the buying and selling of livestock (*and/or*)
- Receipts for fences under construction (*and/or*)
- Receipts for seed, fertilizer, and chemicals for farm operation and/or hay production

Definitions of Land Use Classifications

Dry Cropland — Land that is dedicated to crop production (hay production or row crops) that is not irrigated.

High Intensity - Land that is used for intensive type agricultural operations such as beekeeping, swine/poultry production, vegetable truck farms, plant nurseries, etc.

Irrigated Cropland — Land planted in row crops, broadcast crops, or improved grasses then watered on a regular basis.

Improved Pasture — Land planted or sprigged with grasses (Bluestem, Kline, Bermuda) that are not native to Medina County. These grasses are used to grow forage that is typically baled for later use by livestock. Also called introduced grasslands or hayfields.

Native Pasture — Land that has been partially cleared of brush and trees with native grasses and is primarily for grazing livestock. Native pasture can be used to grow forage that is baled for later use by livestock.

Non-Ag Use – Land that is not being utilized for agriculture (providing food or fiber). An example is the one acre used to support a house.

Orchard— Trees planted in an orchard method setting for the specific purpose of producing fruit or nut crops for commercial sale.

Rangeland Brush — Land that serves as a pasture for some type of livestock, but has heavy brush and trees, so grass production is minimal. The land will not support any type of crop.

Vineyard – Grapevines planted for a specific purpose of producing grapes to produce wine.

Wasteland — Land that the typical operator would not use. It is normally restricted to less than 20% of the total tract of land. It consists of creeks, draws or other areas that are not financially feasible to utilize. This can also apply to small tracts that are split by roads. It is extremely poor quality due to erosion or soil type. It is land that is severely restricted in its ability to support domestic livestock. It must be an integral part of one or more of the listed land types.

IMPORTANT INFORMATION

GENERAL INFORMATION

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) producing or harvesting logs and posts used for construction or repair of fences, pens, barns or other agricultural improvements on adjacent open-space land having the same owner and devoted to a different agricultural use; 8) wildlife management; and 9) 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 timberland 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 defined as 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 Natural Resources Code Chapter 183 or part of a conservation development under a federally approved habitat conservation plan restricting the land's use to protect federally listed endangered species or actively using land for a conservation or restoration project under certain federal and state statutes. These two types of wildlife management uses do not require showing a history of agricultural use but do require evidence identified in Step 4, questions with an asterisk (*). 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 the area.

APPLICATION DEADLINES

Complete and file this application with the chief appraiser before May 1 of the year for which agricultural appraisal is requested. If the chief appraiser approves the application, a new application is not required in later years unless the land ownership changes, eligibility ends, or the chief appraiser requests a new application.

If a landowner passes away and the land's ownership transfers from the deceased owner to the deceased owner's surviving spouse; the land's ownership is not considered to have changed for the purposes of Tax Code Section 23.54(e). Under this provision, the land is still eligible for special valuation even if the surviving spouse did not timely file a valid application.

If qualifying land's ownership is transferred to a new owner who uses the land in materially the same way and the use is overseen or conducted by the same individuals during the preceding tax year, the land's ownership is not considered to have changed for the purposes of Tax Code Section 23.54(e). Under this provision, the land is still eligible for special valuation even if the new owner did not timely file a valid application.

A late application may be filed before the appraisal review board (ARB) approves appraisal records for the year, which usually occurs in July. If the chief appraiser approves a late application, 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.

A property owner can file an application after the deadline without incurring the 10 percent penalty if:

- the ARB has not approved the appraisal records; and
- the chief appraiser appraised the land that is the subject of the application as open-space land under Tax Code Chapter 23, Subchapter D, in the preceding tax year; and
 - the land's ownership changed due to the landowner's death during the preceding tax year; and
 - the application is filed not later than the delinquency date for the taxes on the land for the year for which the application is filed by:
 - the decedent's surviving spouse or a surviving child;
 - the executor or administrator of the decedent's estate; or
 - a fiduciary acting on behalf of the decedent's surviving spouse or a surviving child; or

- if qualifying land is transferred to a new owner;
- the new owner uses the land in materially the same way the former owner used the land during the preceding tax year;
- the use is overseen or conducted by the same individuals who oversaw or conducted that use during the preceding tax year; and
- the new owner files the application not later than the later of:
 - the delinquency date for the taxes on the land for the year for which the application is filed; or
 - the first anniversary of the date the land's ownership transferred from the former owner to the new owner.

CHIEF APPRAISER ACTIONS

The chief appraiser shall, as soon as practicable but not later than 90 days after the later of the following two dates: date the applicant's land is first eligible for 1-d-1 appraisal; or the date the applicant provides the information necessary, make one of the following decisions:

- approve the application and grant agricultural appraisal;
- disapprove it and ask for more information; or
- deny the application.

ADDITIONAL INFORMATION REQUEST

The chief appraiser may disapprove the application and request additional information to evaluate this application. This request must be delivered via written notice to the applicant as soon as practicable but not later than the 30th day after the application was filed with the appraisal district. The notice must specify the additional information the applicant must provide so the chief appraiser can make a determination. The applicant must provide the additional information not later than the 30th day after the request date or the chief appraiser will deny the application. The chief appraiser may extend this deadline for a single period not to exceed 15 days for good cause shown.

DENIED APPLICATIONS

The chief appraiser may deny an application. He or she must notify the applicant in writing not later than the fifth day after the determination by certified mail. It must state and fully explain each reason for the denial. The landowner can protest the denial with the ARB.

DUTY TO NOTIFY AND PENALTIES

The property owner must notify the chief appraiser no later than 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, commonly called 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 owner stops using the land 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 in 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 property owner uses the land 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 property owner notifies the chief appraiser as required and:

- is an armed services member 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;
- 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; or
- owns land that has previously been under open-space appraisal primarily on the basis of livestock; the land is located in a temporary quarantine area established during the tax year by the Texas Animal Health Commission for the purpose of regulating the handling of livestock and eradicating ticks or exposure to ticks under Agriculture Code Chapter 167.