

McLENNAN COUNTY APPRAISAL DISTRICT

Revised: 01/01/2014
Form Adapted from Comptroller
Form 50.190

Application for 1-d-1 (Open-Space) Agricultural Use Appraisal for Year: 2017

McLennan County Appraisal District
Mailing Address: PO Box 2297
Waco, TX 76703-2297

Telephone Number: 254-752-9864
Physical Address: 315 South 26th St
Waco, TX 76710-7400

IMPORTANT INFORMATION FOR APPLICANTS

*Article VIII, Section 1-D-1, Texas Constitution, And Chapter 23, Subchapter D, Texas Property Tax Code,
Provides 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 (5) of the preceding seven (7) 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. If you file the application after all records have been approved for the subject tax year, the special use valuation will not be granted. Section 23.54(e) TPTC; if a person fails to file a valid application on time, the land is ineligible for appraisal as provided by this subchapter for that year.

A visual inspection will be made on all applications, time permitting. Land will not qualify simply because it is rural or has some connection with agriculture. Neither will it qualify because it is open land that has no other possible use. In order to qualify, land must **"currently devoted"** to an agricultural use, meet the **"degree of intensity"** standard that is typical for producing various kinds of crops or livestock commonly raised in McLennan County. Land must be **"used principally for agriculture"**, for any five (5) of the preceding seven consecutive (7) years, and the land must remain in agriculture use as its **"primary use"** for the use covered by the application. **If you purchased the property with a home or for the construction of a home, residential use may be the most likely or primary use.**

According to statute, the land must be devoted principally to an agricultural use.

If the land is used for more than one purpose, the most important or primary use must be agriculture.

Token agriculture use to obtain tax relief will not be approved. Land that is idle and not currently in use, unless protected by a federal government Conservation Reserve Program (CRP), will not qualify. Documentation must be attached to the application.

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.

A new law passed in September 2015 requires any property owner age 65 years or older to provide their date of birth on the attached application. See page 5 - signature box.

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.

Mailing Address: P.O. Box 2297 ♦ Waco, TX 76703-2297

Located at: 315 South 26th Street ♦ Waco, TX 76710

Phone (254) 752-9864 ♦ Fax (254) 752-8225

Website: www.mclennanacad.org

STEP 1: This Application for Agricultural Use (1-d-1) is submitted for Appraisal Year: 2017

STEP 2: Provide Name and Mailing Address Of Property Owner

(If different than indicated on page 1)

Name Of Property Owner	Telephone (Area Code & Number)
Mailing Address	Email
City, State, Zip Code	Additional Contact Info

STEP 3: Describe the Property for Which You Are Seeking Agricultural Use Appraisal

(If different than indicated on page 1) Give the legal description, abstract numbers, field numbers or plat numbers if different than shown below. Please draw a line through the incorrect information and write in the correct legal description and or acreage. You may attach last year's tax statement, notice of appraised value or other correspondence that identifies the property

Legal Description:

Appraisal District Number (if known) Property ID: _____ GEO ID: _____	Number of Acres for Which Application is Made: Acreage: _____
---	--

List All Other Contiguous Qualified Property PID's (Appraisal District Number) in this box:

(If a property account is not listed in this box, it will not be applied.)

Please check the appropriate box for "Yes" or "No" on the following:

1. Has the ownership of the property changed since January 1 of last year or since the last application was submitted?... YES NO

All applicants must complete the application in full and complete all applicable questions, including Step 4 and Step 5, if the land is used to manage wildlife.

2. Last year were you allowed 1-d-1 appraisal on this property by the chief appraiser of this appraisal district? YES NO

3. Is this property located within the corporate limits of a city or a town? YES NO

STEP 4: DESCRIBE THE PROPERTY'S 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 is wildlife management.

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 4 and 5.

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.

Please answer the following questions fully. You may list the agricultural use of your property according to the agricultural land categories listed in the preceding paragraph. You may divide the total acreage according to individual uses to which the land is principally devoted.

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

Appraisal Year	AGRICULTURAL USE CATEGORY OF LAND (List all that apply)	Qualified Acres
Current 2017		
1. 2016		
2. 2015		
3. 2014		
4. 2013		
5. 2012		
6. 2011		
7. 2010		

2. (a) If you raise livestock, exotic animals, exotic fowl or manage wildlife on the property, list the livestock or exotics (*'exotics' are animals not native to Texas*), raised or the type of wildlife managed and the number of acres used for this activity. You may attach a list if the space is not sufficient.

Livestock/Exotics	Number of Acres
IDENTIFY BREED	

2. (b) If you raise livestock or exotic animals, how many head (average per year) do you raise?

Livestock Or Exotics	Number of Head
MALES:	
FEMALES:	
EQUINE REQUIRES ADDITIONAL INFORMATION SEE SUPPLEMENTAL APPLICATION (PAGE A1)	

3. If you grow crops (including ornamental plants, flowers or grapevines), list the crops grown and the number of acres devoted to each crop. You may attach a list if the space is not sufficient.

Type of Crop	Production of Rolls, Bales or Other GIVE AVERAGE # PRODUCED
CULTIVATED:	
HAY:	
OTHER HAY:	

4. If you have planted cover crops or your land is lying idle because you are participating in a governmental program, please list these programs and the number of acres devoted to each program. You may attach a list if the space is not sufficient.

Program Name **GOVERNMENT DOCUMENTS MUST BE ATTACHED**	Number of Acres

5. Is this property now used for any non-agricultural activities? List all non-agricultural uses and the number of acres devoted to the use. You may attach a list if the space is not sufficient.

Non-Agricultural Use	Number of Acres
HOMESITE	
TOWER SITE	
OTHER	

Wildlife Management Information

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 is wildlife management. 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 4 and 5.

STEP 5: DESCRIBE WILDLIFE MANAGEMENT USE

Do not complete this step if you are not using the land to manage wildlife as permitted by law.

If you are using the land to manage wildlife, list at least three of the wildlife management practices listed in the description found in Step 4 above in which you manage wildlife.

A	
B	
C	

Please indicate the property's agricultural land use category, as described in Step 4, for the tax year preceding the land's conversion to wildlife management use. An example is that the land was categorized as native pasture before conversion to wildlife management. It is necessary that the category of use prior to conversion be identified in response to this request.

ATTACH A WILDLIFE MANAGEMENT PLAN completed on a form as prescribed by the Texas Parks and Wildlife Department for the property described in Step 3. A form may be obtained at http://www.tpwd.state.tx.us/landwater/land/private/agricultural_land/

Please answer the following questions regarding Wildlife Use

- (a) Was the land subject to wildlife management a part of a larger tract of land qualified for 1-d-1 or timber land appraisal on January 1 of the previous year? Comprehensive Environmental Response, Compensation, and Liability Act (42 U.S.C. Section 9601 et seq.)..... YES NO

(b) Is the current ownership of the land subject to wildlife management different from the ownership on January 1 of the previous year?..... YES N
- Is any part of the land subject to wildlife management managed through a wildlife management property association? YES NO
If yes, please 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 that is the subject of this application located 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 for listing by Texas Parks and Wildlife Department as threatened or endangered?..... YES NO

4. Is the land that is the subject of this application subject to a permit issued under Section 7 or 10(a) of the: Federal Endangered Species Act?..... YES NO

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

5. 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 YES NO

Federal Water Pollution Control Act (33 U.S.C. Section 1251 et seq.)..... YES NO

Chapter 40, Texas Natural Resources Code..... YES NO

If you answered yes to any of the above, provide evidence of the conservation easement, deed restriction, or settlement agreement with the Texas Commission on Environmental Quality. Your application cannot be approved without this evidence.

STEP 6: READ, SIGN AND DATE

Do you wish to have the land subject to this application continue to be appraised as 1-d1 land? YES NO

If YES complete Question 1 in Step 4 and all other questions in that step that describe the previous agricultural use of this land.

By signing this application, you certify that the information provided in this application is true and correct to the best of your knowledge and belief.

▶ _____
Authorized Signature Date

▶ _____
Printed Name

****IMPORTANT!**

Due to Senate Bill 1 (aka SB1), passed into law in September 2015; this new law requires that anyone over the age of 65 must provide their date of birth on this application.

I am 65 years of age or older. My date of birth (mm / dd / yyyy) is: _____

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 Section 37.10 Penal Code

AGRICULTURAL USE QUESTIONNAIRE

(1-d-1 Open – Space Agricultural Land)

APPRAISAL YEAR: 2017

The initial application form does not contain all the information needed to determine whether your property qualifies, when the chief appraiser request additional information, only information that is necessary to determine whether the land qualifies for 1-d-1 appraisal may be requested. You may need to only complete certain Steps of this form. Please complete the questions that are related to your agricultural use and return it with 1-d-1 Application (Open Space) Agricultural Use Application. If you have questions concerning the information requested, please contact the Productivity Valuation Section at (254) 752-9864.

STEP 1: Grazing and Livestock Information

If used for grazing, (if not used for grazing, please go to Step #3)

Was the land fenced on January 1st? YES NO

Is the land fenced now..... YES NO

Have you recently built (within the last 5 years) or had a new fence built? If so, in what year? **Circle one:** 2016 2015 2014 2013 2012

Self-built Contractor-built

What type of fencing? (Check as many boxes as necessary) Electric Barbed Wire Field Fence/Woven Wire Game Fence

Other (Specify) _____

What in your opinion is the typical type of construction, (i.e., number of strands of barbed wire, wire mesh, wooden or steel post)?

What is the typical fencing cost? \$ _____ / per linear foot or \$ _____ / per linear mile. You may attach recent receipts or documents.

LIVESTOCK: List the TOTAL number and type of livestock grazed: _____ Then break down by type:

CATTLE: # of Cattle: _____ # of Bulls: _____ # of Cows w/ calves: _____ # of Heifers _____ # of Steers _____

GOATS/SHEEP: Number of (circle one) Goats or Sheep: _____ # of (circle one) Intact Billy's or Rams: _____

of (circle one) Nannie's or Ewe's _____ **Note: Kids or Lambs are not counted until production age is reached**

EQUINE: Number of Equine: _____ **Note: Equine must be incidental to breeding operations to qualify. Gilded stock does not always qualify.*

Specify: Grown Individual (Brood Stock) (average weight, 1000 lbs) * 3 Mares or 2 Mares / 1 Stallion: _____

Miniature Horse (Brood Stock) (average weight, 300 lbs) *10 Minimum: _____

Welsh Pony: (Brood Stock) (average weight, 600 lbs) * 5 Minimum: _____

What is the primary use of your equine operation: (please check only 1 box.)

Breeding Training Recreational Riding Racing Roping Other

If other (specify :) _____

STEP 2: If you produce one of the following, please provide the information requested in the space(s) below.

Crop	# of Acres	Avg. Yield/Acre		Crop	# of Acres	Avg. Yield/Acre
Corn				Tree Nursery	(trees/ac)	(Age of trees)
Sorghum				Vineyard	(Vines/ac)	(Age of vines)
Cotton				Orchard	(Specify variety)	(Age of trees)
Oats				Other (Bees)	(# of Hives)	(Products)
Wheat				Other		

STEP 3: FSA (Farm Service Agency) program participation.

Is this land currently in a Farm Service Agency (FSA) program, or do you plan to participate in a FSA program during the next 12 months?

YES NO If the answer is "YES," indicate your FSA farm number: _____

STEP 4: Residency.

Do you live on the property? YES NO

STEP 5: Property access.

What type of access road does the property have? COUNTY ROAD FARM ROAD PRIVATE ROAD OTHER

Road name (and/or) number (Physical address) _____

STEP 6: Land use.

Do you use your land yourself or lease it to a tenant? SELF LEASE

If your answer is "LEASE," please provide the following information. Also, attach a copy of the lease (if available).

This property is leased to: _____

Mailing Address: _____

City, State & Zip code: _____

Telephone Number: _____

STEP 7: Lease agreements.

If there is a written lease, what are the lease agreements?

(You may **SKIP THIS QUESTION** if you are submitting a copy of your current lease.)

A. Cash: _____ (Amount per acre: _____) Share: _____ (% per acre: _____) if share, what percent & expenses are you the (owner) responsible for? _____

B. Number of years lease: _____

C. Other terms: _____

STEP 8: Hunting use.

Is the property leased for hunting? YES NO

If your answer is "YES," please provide a copy of the lease or lease agreement.

STEP 9: Pasture type.

How many acres are in: ... Improved pasture (grazing and / hay production: _____ Native pasture/grazing only: _____

Type of Grasses: _____

(Note: Improved grasslands (**DO NOT** have to be hybrid grasses)

STEP 10: Additional acreage.

Do you or your tenant lease or use additional acreage in McLennan or its adjoining counties, for the same agricultural purpose? YES NO

If your answer is "YES," please provide the size, location, county and property owner's name of this additional acreage.

Property size: _____

Property location: _____

County: _____

Property owner's name: _____

STEP 11: Land sales activity.

Have you sold or purchased any land in the past year? YES NO

If your answer is "YES," please provide the following information:

Purchaser's name: _____

Acres purchased: _____ Purchase price: _____ Acres Sold: _____ Sales price: _____

Hay Production Information

If you are applying to qualify land for open-space agricultural appraisal on the basis of HAY PRODUCTION, you must complete this supplement. Generally, your haying operation must meet these standards for degree of intensity:

Minimum Level of Production: The parcel must be a large enough land tract, that a minimum of 30,000 pounds of dry leaf matter (dlm) can be cut and baled annually. This is roughly the equivalent to (20) - 1,500 pound rolls or (600) – 50 pound square bales, produced each year.

Tracts smaller than 10 acres may not be able to meet this requirement and other means of agricultural devotion should be considered.

A. Weed and Brush Control: For all forage species, both native and introduced, the producer must be engaging in weed and brush control practices sufficient to prevent an economic infestation of non-palatable plants including weeds, vines, and woody brush. If our inspection of the tract finds it to be relatively free of invader species, your weed and brush control practices will be deemed sufficient for the year of inspection. Tract on which weed and brush control are insufficient will not be approved for agricultural productivity valuation.

B. Frequency of Harvest: If native grasses are the predominant forage, the producer must cut and bale hay at least once each year. If the predominant forage species is an introduced grass, including Bahia or Bermuda grass, hay must be cut and baled at least twice each year unless the producer can establish to the district's satisfaction that growing conditions prevented a second cutting. Regardless of forage type, the hay field is also being used to graze cattle with the stock removed only during the hay season; only one annual cutting is required.

C. Fertilization: Hay fields require periodic fertilization. An appropriate amount of fertilizer must be applied to the hay field at least once each spring. If hay fields are also used for livestock grazing and management practices are used to recycle nutrients, no fertilization is required. Receipts for the purchase and application of fertilizer should be available for inspection if requested by the appraisal district. Hay fertilization suggestions may be obtained from the Texas Agricultural Extension Service.

Please answer all that apply.

1. What is the predominant type of forage grass on this tract? _____

2. How many times was hay cut and baled on this tract last year? _____

If only one (1) cutting was made, please explain why:

3. How many pounds of dry hay were produced on this tract last year? _____

This production consisted of _____ Round Bales and/or _____ Square Bales

Do you certify compliance with the above listed standards for weed and brush control and fertilization? YES NO

If your answer is "NO," please explain why:

Do you produce hay on any other property? YES NO

If your answer is "YES," please give all location(s): _____
