

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



APPLICATION YEAR _____

Cooke County Appraisal District
 201 North Dixon St.
 Gainesville, TX 76240
 Phone: (940) 665-7651
 www.cookecad.org

Texas Constitution, Article VIII, Sec. 1-D-1
 This Application must be filed with the CCAD between January 1st and April 30th of the year requesting special valuation.

If filed after April 30th a penalty will be added. The final deadline is the date the roll is certified. CCAD suggest filing by July 15th

STEP 1: Provide Name, Mailing Address and Date of Birth of Property Owner

 Name of Property Owner

 Mailing Address

 City, State, ZIP Code

 Birth Date (if owned by an individual)*
 (Failure to provide date of birth does not affect your eligibility for special appraisal.)

 Phone Number

 Email Address

STEP 2: Describe the Property for Which you are Seeking Agricultural Use Appraisal

Total Acres Subject To This Application: _____

Please describe anything about your operation that should be considered in approving this application.

Property ID #	ABST. NBR. OF SURVEY	NBR. OF ACRES IN TRACT	DO NOT WRITE IN SHADED AREA FOR OFFICE USE ONLY						
			ORCHARD	IRRIG CROP	DRY CROP	IMPROVED PASTURE	NATIVE PASTURE	WOODED PASTURE	NON-AG USE

YOU MAY CONTINUE THIS LISTING ON A MULTI-ACCOUNT FORM AVAILABLE ON CCAD WEBSITE WWW.COOKECAD.ORG OR AT THE APPRAISAL DISTRICT OFFICE.

FOR OFFICE USE ONLY:
 APPROVED _____ #OF ACRES _____
 DATE: ____/____/____
 NOTES: _____

FOR OFFICE USE ONLY:
 DISAPPROVED _____ #OF ACRES _____
 DATE: ____/____/____
 REASON DENIED: _____

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. **Wildlife management requires a separate application.**

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.

STEP 3: Describe the Property's Current Use

<u>LIVESTOCK</u>						YES:	NO:
TYPE OF CURRENT USE:							
A. Cow/Calf	B. Feeder calves	C. Sheep	D. Goats	E. Hogs	F. Horses		
How many head of Domestic Livestock do you raise on this property? Give average head per year: _____							
Is your pasture:	(a) Improved	(b) Native	(c) Wooded				
State number of acres:	(a) Improved _____	(b) Native _____	(c) Wooded _____				
Is the perimeter of the property listed on this application fenced?		YES	NO				

<u>CROPLAND:</u>						YES	NO
CHECK TYPE OF CURRENT USE:							
A. Wheat/Oats	B. Milo	C. Corn	D. Native Hay	E. Improved Hay	F. Other		
State the number of acres grown for each type that you checked: : _____							
In an average year what is your yield per acre OR average hay bales per acre? _____							
If the land shown on this application is less than 15 (hay) or 20 acres (row crop) is it used in conjunction with a larger operation?			YES	NO			
If "YES", state how many acres it is used with and the property ID or Owners' name: _____							

1. NON-AGRICULTURAL USE	YES	NO	
State the number of acres in a non-agricultural use. _____			
The non-agricultural land is used as:	(a) Homesite	(b) Heavy Timber	(c) Lying Idle

2. HORSES YES NO

How many acres are devoted to Horses? _____

How many horses are on the property? _____ Is it a breeding operation,renting stall or for training? _____

3. BEES YES NO **(For Bees you will need to complete a supplemental form. You can find the form at www.cookecad.org or call the appraisal district.)**

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

4. WILDLIFE MANAGEMENT YES NO

(For Wildlife Management you will need to complete a separate form. You can find the form at www.cookecad.org or call the appraisal district)

How many acres are devoted to Wildlife Management? _____

5. 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 4: Describe the Property's Historical Use

DESCRIBE HISTORICAL USE

Please check the appropriate box for "YES" or "NO"

- 1. Has the ownership of the property changed since January 1 of last year or since the last application was submitted? YES NO
- 2. Last year, were you allowed 1-d-1 ag appraisal on this property by the chief appraiser of this appraisal district? YES NO
 - a. If no, you must complete all applicable questions, including Step 3 and Step 4, if the land is used to manage wildlife.
- 3. Is this property located within the corporate limits of a city or town? YES NO

THE CHIEF APPRAISER REQUIRES THE HISTORY OF AGRICULTURAL USE BE COMPLETED

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

Please answer the following questions fully. You may list the agricultural uses of your property according to the agricultural land uses stated on page 2 of this application. You may divide the total acreage according to individual uses to which the land is principally devoted.

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. You will need to describe each years' use (DO NOT USE DITTO MARKS OR LINES WITH A DOWNWARD ARROW FROM THE FIRST LISTED USE)**

YEARS	AGRICULTURAL USE* <i>SPECIFY: (ROW CROP, HAY, COWS, PIGS, GOATS, HORSES ETC)</i>	ACRES	NON-AGRICULTURAL-USE (Homesite, Rent House etc.)	ACRES
2016				
2015				
2014				
2013				
2012				
2011				
2010				

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

Do you allow someone other than yourself to use this land? YES NO

Tenants/Lessee Name: _____ Tenants/Lessee Phone Home: _____

Address: _____ Work: _____

_____ Cell: _____

If the use is **CROP/PASTURE** and the lease is cash, what is your annual rent? _____

What are some of your other considerations? _____ (attach a copy of the lease if available)

If you allow **HUNTING** how do you charge for the hunting lease? Per Acre \$ _____ Per Gun \$ _____ Per Person \$ _____

How much do you receive annually? _____ Daily Fee \$ _____ Other \$ _____

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 comptroller.texas.gov/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 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,

X _____
SIGNATURE

OWNER/AGENT

PRINT NAME

_____/_____/_____
DATE