

WALLER COUNTY APPRAISAL DISTRICT

900 13TH STREET
PO BOX 887
HEMPSTEAD, TEXAS 77445
(979)921-0060
(979)921-0377(FAX)
www.waller-cad.org

RE:

Legal:

Property Owner:

In accordance to Section 23.54(e) of the Texas Property Tax Code, enclosed you will find the agricultural use application forms for 2019. We have mailed these to you for at least one of the following reasons:

- (1) Ownership or name change
- (2) Acreage change
- (3) Use of land change
- (4) Request by owner
- (5) Request by appraisal district

In order to be considered for agricultural special use evaluation, **this application must be filled out completely and returned with supporting documentation by April 30, 2019.** Applications filed on May 1st or later will receive a 10% penalty for filing late. Applications received after the roll is certified (mid-July) will be too late to consider.

Failure to comply with the above request will result in the loss of the agricultural special use evaluation for 2019.

If you have any questions, please contact this office. Office hours are 8-5pm Monday-Friday. You may find additional information on our website: www.waller-cad.org.

Becky Gurrola
Chief Appraiser
Waller County Appraisal District

WALLER COUNTY APPRAISAL DISTRICT

PO BOX 887 900 13TH ST HEMPSTEAD, TEXAS 77445
(979)921-0060 (voice) (979)921-0377 (fax)

RECEIVED: _____
APPROVED: _____ DENIED: _____
REQ ADDITIONAL INFO: _____
PROCESSED BY: _____
SCANNED: _____

PART 1: This is information that the Property Tax Division of the Texas Comptroller’s Office requires for the Appraisal District to have on all qualified property with the Agriculture Special Use Valuation.

APPLICATION FOR 1-d-1 (OPEN-SPACE) AGRICULTURAL USE APPRAISAL

GENERAL INFORMATION: Texas Constitution, Article VIII, Section 1-d-1, and Tax Code, Chapter 23, Subchapter D, provide for appraisal of open-space land. The Comptroller’s Manual for the Appraisal of Agricultural Land on the Comptroller’s website provides information regarding applying for special appraisal, qualification requirements and additional taxes and penalties created by a changes of land use. Local appraisal district staff can answer questions regarding these matters.

FILING INSTRUCTIONS: This application and all supporting documentation must be filed with the appraisal district office in each county in which the property is located so that the chief appraiser is able to determine whether the statutory qualifications have been met. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for appraisal district offices may be found on the Comptroller’s website.

APPLICATION DEADLINES: The completed application must be filed with the chief appraiser before May 1 of the year for which agricultural appraisal is requested. If the application is approved, a new application is not required in later years unless the land ownership changes, eligibility ends or the chief appraiser requests a new application. A late application may be filed up to midnight the day before the appraisal review board approves appraisal records for the year, which usually occurs in July. If a late application is approved, 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.

DUTY TO NOTIFY AND PENALTIES: The property owner must notify the chief appraiser no later than the 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 plus interest (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 stops being used 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 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 land is used 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 chief appraiser is notified as required and the property owner:

- is a member of the armed services 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.

OTHER IMPORTANT INFORMATION

If the initial application form does not contain all essential information, the chief appraiser may request additional information that is necessary to determine whether the land qualifies for 1-d-1 appraisal. The chief appraiser may disapprove the application and request additional information. The chief appraiser may deny the application and that determination may be protested 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.

Step 1: State the Year for Which You are Seeking Agricultural Use Appraisal

APPLICATION YEAR: 2019 PROP ID: _____

Did the applicant own the property that is the subject of this application on Jan. 1 of the tax year?. Yes No

Section 1: Property Owner/Applicant

Property Owner’s Name and Mailing Address:

The applicant is the following type of property owner:

Individual Partnership Corporation Other(specify) _____

Birthdate Provide date of birth if property owner is an individual (Failure to provide date of birth does not affect eligibility for special appraisal.)

Driver's License, Personal I.D. Certificate, Social Security Number or Federal Tax I.D. Number*

Primary Phone Number (area code and number) of where you can be reach during the day

email address**

Physical Address, City, State, ZIP Code

Mailing Address, City, State, ZIP Code (if different from the physical address provided above).

SECTION 2: Authorized Representative

If you are an individual property owner filing this application on your own behalf, skip to section 3; all other applicants are required to complete section 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 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

Driver's License, Personal I.D. Certificate, Social Security Number or Federal Tax I.D. Number*

Title of Authorized Representative

Primary Phone Number (area code and number)

Email Address**

Mailing Address, City State, ZIP Code

SECTION 3: Property Description

Property ID:

GEO ID:

Legal Description:

Number of Acres for Which Application is Made: _____ACRES

Select the appropriate box in response to each question below.

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

If yes, the new owner must complete all applicable questions and, if the land is used to manage wildlife, sections 5 and 6 must be completed..

2. Last year, were you allowed 1-d-1 appraisal on this property by the chief appraiser of this appraisal district..... Yes No

If no, all applicable questions must be completed and, if the land is used to manage wildlife, sections 5 and 6 must be completed.

If yes, complete only those parts of sections 5 and 6 that have changed since the earlier application or any information in sections 5 and 6 requested by the chief appraiser.

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

SECTION 5: Property 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) 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 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 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. These two types of wildlife management uses do not require showing a history of agricultural use but do require evidence identified in section 6, questions 7 and 8.

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.

Provide complete answers to the following questions. List the agricultural use of the property according to the agricultural land categories listed in the preceding paragraph. 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 5 out of 7 years of agricultural use is shown. Five years of continuous agricultural use may be required if the land is located within the corporate limits of a city or town.

Year	Agricultural Use Category of Land (List all that apply)	Acres Principally Devoted to Agricultural Use
2019		
2018		
2017		
2016		
2015		
2014		
2013		
2012		

2. (a) List the livestock, exotic animals or exotic fowl raised or the type of wildlife managed on the property and the number of acres used for each activity. Attach a list if the space is not sufficient.

Livestock, Exotic or Wildlife	Number of Acres

(b) How many head of livestock or exotic animals are raised on the property (average per year)?

Livestock or Exotics	Number of Head

3. List the crops grown (including ornamental plants, flowers or grapevines) and the number of acres devoted to each crop. Attach a list if the space is not sufficient.

Type of Crop	Number of Acres

4. List participation in any government programs for planting cover crops or land lying idle and the number of acres devoted to each program. Attach a list if the space is not sufficient.

Program Name	

5. If the property is now used for any nonagricultural activities, list all nonagricultural uses and the number of acres devoted to each use. Attach a list if the space is not sufficient.

Non-Agricultural Use	Number of Acres

SECTION 6: Wildlife Management Use

Complete this section only if the land is used for wildlife management. If the land is not used for wildlife management, do not complete this section.

1. If the land is used to manage wildlife, list at least three of the wildlife management practices being used (listed and described in section 5).

- A. _____
- B. _____
- C. _____

2. Indicate the property's agricultural land use category (described in section 5) for the tax year preceding the land's conversion to wildlife management use. For example, if the land was categorized as native pasture before conversion to wildlife management, native pasture would be the response to this request as it is the category of use prior to conversion.

3. 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/).

4. 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

5. 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.

6. 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

7. (a) 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

(b) 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 questions 7(a) and (b), provide evidence of the permit and of the conservation easement or habitat conservation plan. Your application cannot be approved without this evidence.

8. 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.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Oil Pollution Act (33 U.S.C. Section 2701 et seq.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Federal Water Pollution Control Act (33 U.S.C. Section 1251 et seq.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Chapter 40, Texas Natural Resources Code	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.

SECTION 7: Conversion to Timber Production

1. Was the land subject to this application converted to timber production after Sept. 1, 1997? Yes No
If yes, on what date was it converted to timber production? _____

2. Does the property owner wish to have the land subject to this application continue to be appraised as 1-d-1 land? Yes No
If yes, complete section 5, question 1, and all other questions in that section that describe the previous agricultural use of this land..

SECTION 8: 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.

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; and
- 3. that I have read and understand the Notice Regarding Penalties for Making or Filing an Application Containing a False Statement.

**SIGN
HERE** 

Authorized Signature Title

Printed Name Date

PART 2: THIS INFORMATION IS REQUIRED BY THE APPRAISAL DISTRICT IN ORDER TO DETERMINE AGRICULTURAL SPECIAL USE VALUATION. If this section is not completed and returned to the appraisal district, the Ag-Use Valuation will not be granted.

AFFIDAVIT AS PROOF OF AG-USE HISTORY

WALLER COUNTY APPRAISAL DISTRICT
900 13TH STREET PO BOX 887
HEMPSTEAD, TEXAS 77445-0887
(979)921-0060 (979)921-0377(FAX)

This application must be completed by the owner or lessee and returned to this office. **Proof of production may and can be requested by the Chief Appraiser.** Proof of production can be established by submitting Schedule F's, receipts for sales and purchases of agricultural products, fertilizer, and feed as well as soil tests. **This affidavit must be notarized.**

Application Year: **2019**

Ownership Information (Owner Name & Mailing Address):

PHONE NUMBER: _____

EMAIL ADDRESS: _____

Property Information:

Prop ID: _____ Geo ID: _____

Legal Description:

Number of Acres for Which Application is Made: _____ ACRES

ALL PROPERTY IS SUBJECT TO AN ON-SITE REVIEW. PLEASE GIVE A BRIEF DESCRIPTION ON THE LOCATION OF THE PROPERTY:

IMPORTANT INFORMATION

Waller County Appraisal District's Chief Appraiser requires for everyone to complete the attached pages to this application before granting the valuation. This is useful information needed to determine whether the property qualifies.

YOU MAY REQUEST A COPY OF "WALLER COUNTY APPRAISAL DISTRICT'S GUIDELINES & REQUIREMENTS" BY CALLING THE OFFICE AT (979)921-0060 OR IN PERSON AT 900 13TH STREET HEMPSTEAD, TEXAS. WE ARE OPEN MONDAY-FRIDAY 8 AM – 5 PM. These forms and other information are also available on our website: www.waller-cad.org.

ALL WILDLIFE APPLICATIONS MUST INCLUDE A COPY OF YOUR CURRENT MANAGEMENT PLAN AND PROOF OF MANAGEMENT ACTIVITIES.

PLEASE NOTE: ALL INFORMATION PROVIDED ON AND WITH THIS AFFIDAVIT IS SPECIFICALLY FOR THE PROPERTY DESCRIBED ABOVE.

In order for the property to qualify for 1-d-1 Agricultural Appraisal, the appraisal district not only needs the current agricultural use of the property, but also the production history of the property. (5 of 7 years of history is needed to qualify).

PART 1: LESSEE INFORMATION

1. Is this property being leased for agricultural purposes?

Yes

No

If **YES**, **OWNER** will complete **PART 1** and the **LESSEE** will complete **PARTS 2-4** of this section. If there has been more than one lessee, have each lessee complete the affidavit for the appropriate year(s). For additional copies of this form call Waller CAD at (979)921-0060.

If **NO**, the owner will skip to **PART 2** and will complete the rest of the affidavit.

LESSEE NAME: _____

LESSEE ADDRESS: _____

LESSEE PHONE#: (_____) _____

YEARS LEASED: _____ TO _____

ACRES LEASED: _____

RENT AMT: \$ _____/ACRE

PLEASE ATTACH A COPY OF LEASE

PART 2: CURRENT AGRICULTURE USE OF PROPERTY

<p>GRAZING LAND INFORMATION</p>	<p>List number of animals for each category:</p> <p>CATTLE: Cows (900 lbs & up): _____ Bulls: _____ Heifers (650-899 lbs): _____ Calves (<650 lbs): _____</p> <p>HORSES: Mares: _____ Studs: _____ Geldings: _____ Colts/Fillies (up to 4 yrs): _____ Miniatures: _____</p> <p>GOATS: Nannies: _____ Billies: _____ SHEEP: Ewes: _____ Rams: _____ OTHER</p> <hr/> <p>Number of months kept on property _____ Rotation Location: _____</p> <p>How many acres of this property is accessible to the animals? _____</p> <p>Is the property totally fenced? ___YES ___NO If no, how many acres are fenced for grazing: _____</p> <p>Native Pasture: ___acres Improved Pasture: ___acres Wooded Pasture: ___acres</p> <p>If the property is grazed with adjoining properties, list other tracts used:</p> <p style="padding-left: 40px;">Owner Name: _____ Number of Acres _____</p> <p style="text-align: center;">Note: A copy of the lease is requested for the above mentioned accounts.</p>
<p>CROP LAND INFORMATION</p>	<p>HAY: Total number acres of hay: _____</p> <p>Is the property you use for hay totally cleared? _____YES _____NO</p> <p>If no, how many acres are cleared: _____</p> <p>Date of last SOIL TEST: _____</p> <p>Lbs of Fertilizer/acre applied for current year crop: _____</p> <hr/> <p>IRRIGATED CROPS: Crop _____ acres _____ Crop _____ acres _____</p> <hr/> <p>ROW CROPS: (Cotton, Maize, Corn, Soybeans, Peanuts, Watermelons, etc)</p> <p style="padding-left: 40px;">Crop _____ acres _____ Crop _____ acres _____</p> <p style="padding-left: 40px;">Crop _____ acres _____ Crop _____ acres _____</p> <hr/> <p>CRP Program: Farm # _____ Acres _____</p>

PART 2: CURRENT AGRICULTURE USE OF PROPERTY (CONTINUED)

OTHER MISC AGRICULTURE USES	ORCHARDS: Type of Crop _____ # of trees in production: _____ acres _____
	TREE FARMS: Species of Trees _____ # of trees in production _____ acres _____
	APIARY: # of hives _____ acres _____

PART 3: PRODUCTION HISTORY

GRAZING LAND PRODUCTION HISTORY

Year	2018	2017	2016	2015	2014	2013	2012
# OF ANIMALS PURCHASED							
# OF ANIMALS SOLD							
# OF UNITS ON PROPERTY							

CROPLAND PRODUCTION HISTORY

		YEAR	2018	2017	2016	2015	2014	2013	2012
LBS OF FERTILIZER PER ACRE									
HAY	# OF CUTTINGS*								
	TOTAL # OF ROUND BALES/YEAR								
	TOTAL # SQUARE BALES/YEAR								
IRRIGATED CROPS	CROP #1	LBS/BUSHEL PER ACRE							
	CROP #2	LBS/BUSHEL PER ACRE							
ROW CROPS	CROP #1	LBS/BUSHEL PER ACRE							
	CROP #2	LBS/BUSHEL PER ACRE							
	CROP #3	LBS/BUSHEL PER ACRE							
	CROP #4	LBS/BUSHEL PER ACRE							

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

PART 3: PRODUCTION HISTORY (CONTINUED)

PRODUCTION HISTORY OF OTHER MISC AGRICULTURAL USES								
Year		2018	2017	2016	2015	2014	2013	2012
ORCHARDS	LBS/BUSHELS PER ACRE							
TREES	# TREES SOLD							
APIARY	# HIVES							

PART 4: AFFIRMATION

The LESSEE must sign this document affirming to the information on this document; If there is no lessee, the OWNER must sign this document affirming the information given.

By signing this document, you understand that 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.

STATE OF TEXAS
 COUNTY OF: _____ Affidavits Signature: _____ Date: _____
 Printed Name: _____

Sworn and subscribed to before me, the undersigned authority, this the ____ day of _____, 20____.

Signature of Notary: _____ My Commission Expires _____