

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:

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 2015. 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 before April 30, 2015.** Applications filed after April 30th 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 2015.

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.

Chris Barzilla
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: _____

SECTION 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 APPRAISAL

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.

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

APPLICATION YEAR: 2015

Step 2: Owner's Name & Address

Owner's Name & Address:

Legal Description:

Property ID:

Number of Acres for Which Application is Made: _____ACRES

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

If yes, the new owner must 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

If no, you must complete all applicable questions, including Step 4 and Step 5, if the land is used to manage wildlife.

If yes, you need only complete those parts of Steps 4 and 5 that have changed since your earlier application or any information in Steps 4 and 5 requested by the chief appraiser.

3. Is this property located within the corporate limits of a city or 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.

Year	Agricultural Use Category of Land (List all that apply)	Acres Principally Devoted to Agricultural Use
2015		
2014		
2013		
2012		
2011		
2010		
2009		
2008		

2. (a) If you raise livestock, exotic animals, exotic fowl or manage wildlife on the property, list the livestock or exotics 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/Wildlife	Number of Acres

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

Livestock/Exotics	Number of Head

For more information, visit the PTD website: www.window.state.tx.us/taxinfo/proptax

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	Number of Acres

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	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

For more information, visit the PTD website: www.window.state.tx.us/taxinfo/proptax

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.

Please attach a wildlife management plan completed on a form 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/.

1. (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? 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 No

 2. 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.
3. 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

If you answer yes to Questions 4(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.

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.) | <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. Your application cannot be approved without this evidence.

1. Did you convert the land subject to this application to timber production after September 1, 1997? Yes No

If yes, on what date did you convert to timber production? _____

2. Do you wish to have the land subject to this application continue to be appraised as 1-d-1 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.

STEP 7: Read, Sign, and Date

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.

**SIGN
HERE** 

Authorized Signature

Title

Printed Name

Date

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.

SECTION 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: 2015

Ownership Information (Please correct any incorrect information):

Name & Address:

PHONE NUMBER: _____

Property Information:

Legal Description

Property ID:

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**, please complete this section and have **lessee** complete the rest of the affidavit. If there has been more than one lessee, have each lessee complete the affidavit for the appropriate years.

If **NO**, please skip this section and 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
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PART 2: CURRENT AGRICULTURE USE OF PROPERTY

GRAZING LAND INFORMATION	<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>Native Pasture _____ acres Improved Pasture _____ acres Wooded Pasture _____ acres</p> <p>Is the property totally fenced? ____YES ____NO</p> <p>If no, how many acres are fenced for grazing: _____</p> <p>If the property is grazed with adjoining properties, list other tracts used:</p> <p style="margin-left: 40px;">Owner Name: _____ Number of Acres _____</p> <p style="margin-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>
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PART 2: CURRENT AGRICULTURE USE OF PROPERTY (CONTINUED)

CROP LAND INFORMATION	<p>HAY: Total number acres of hay: _____ Is the property you use for hay totally cleared? _____ YES _____ NO If no, how many acres are cleared: _____ Date of last SOIL TEST: _____ Lbs of Fertilizer/acre applied for current year crop: _____</p>
	<p>IRRIGATED CROPS: Crop _____ acres _____ Crop _____ acres _____</p>
	<p>ROW CROPS: (Cotton, Maize, Corn, Soybeans, Peanuts, Watermelons, etc) Crop _____ acres _____ Crop _____ acres _____ Crop _____ acres _____ Crop _____ acres _____</p>
	<p>CRP Program: Farm # _____ Acres _____</p>
OTHER MISC AGRICULTURE USES	<p>ORCHARDS: Type of Crop _____ # of trees in production: _____ acres _____</p>
	<p>TREE FARMS: Species of Trees _____ # of trees in production _____ acres _____</p>
	<p>APIARY: # of hives _____ acres _____</p>

PART 3: PRODUCTION HISTORY

GRAZING LAND PRODUCTION HISTORY							
Year	2014	2013	2012	2011	2010	2009	2008
# OF ANIMALS PURCHASED							
# OF ANIMALS SOLD							
# OF UNITS ON PROPERTY							

PART 3: PRODUCTION HISTORY (CONTINUED)

CROPLAND PRODUCTION HISTORY								
	YEAR	2014	2013	2012	2011	2010	2009	2008
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 4: AFFIRMATION

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 _____