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 (979)921-0060 (voice) (979)921-0377 (fax)
 www.waller-cad.org

APPLICATION FOR OPEN-SPACE LAND (1-d-1 TIMBER LAND)

IMPORTANT INFORMATION FOR APPLICANTS

In order to claim open-space timber land appraisal, this application must be timely filed after January 1 and no later than April 30 of this year. **THIS APPLICATION WILL NOT BE APPROVED WITHOUT A CURRENT TIMBER MANAGEMENT PLAN AND PROOF OF MANAGEMENT ACTIVITIES.**

Step 1: Owner's Name & Address

Step 2: Property ID:

Property Legal Description:

Step 3:
Describe Prior
Appraisal

(a) Have you previously been allowed an open-space timber land appraisal on this property by the chief appraiser of the Waller County Appraisal District?

YES NO

(b) Has the information reported previously in your application for the prior open-space timber land appraisal changed?

YES NO

Step 4:
Describe the
property's use

1. List the principal use of the land listed under the legal description for the past seven years. Include both the use of the land for the production of timber or forest products and any non-timber uses of the land.

YEAR	TIMBER-USE	ACRES	NON-TIMBER-USE	ACRES
Current				
1				
2				
3				
4				
5				
6				
7				

<p>Step 4:</p> <p>Describe the property's use (continued)</p>	<p>2. Is the land listed under legal description currently and actively devoted principally to the production of timber or forest product?</p> <p style="text-align: center;"><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>3. Is the land listed under legal description located within the corporate limits of a city or town?</p> <p style="text-align: center;"><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>4. Is the land which is the subject of this application owned by a nonresident alien, who is required by federal law or federal rules to register the person's ownership or acquisition of this land?</p> <p style="text-align: center;"><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
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<p>Step 5: Sign the application.</p>	<p>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</p> <p>I certify that the information given on this form is true and correct.</p>				
	<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;"><small>Authorized Signature:</small> SIGN HERE</td> <td style="width: 40%;"><small>Date:</small></td> </tr> <tr> <td><small>Printed Name:</small></td> <td><small>Phone Number:</small></td> </tr> </table>	<small>Authorized Signature:</small> SIGN HERE	<small>Date:</small>	<small>Printed Name:</small>	<small>Phone Number:</small>
<small>Authorized Signature:</small> SIGN HERE	<small>Date:</small>				
<small>Printed Name:</small>	<small>Phone Number:</small>				

<p>Step 6:</p> <p>Return the completed application with the requested documentation.</p>	<p>The application and supporting documents must be timely submitted between January 1 and April 30 to the WALLER COUNTY APPRAISAL DISTRICT. Our office hours are from 8AM to 5PM, Monday – Friday. Contact us if you have any questions.</p>
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Texas Constitution, Article VIII, Section 1-d-1;
Texas Property Tax Code, Chapter 23, subchapter E.

OTHER IMPORTANT INFORMATION

An application for open-space timber land appraisal does not have to be filed annually once such appraisal is granted. However, the chief appraiser may require a new application to be file to confirm that the land is currently eligible for open-space timber land appraisal.

If the use of all or part of qualifying land changes to a nonqualifying use, the land which changes use will be subject to a rollback in taxes for each of the preceding five years in which open-space timber land appraisal has been granted.

In addition, a penalty will be imposed if the owner fails to notify the chief appraiser in writing before May 1 after the eligibility for open-space timber appraisal ends. This penalty will be equal to 10% of the difference between the taxes imposed on the property in each year that the property was erroneously allowed the special appraisal and the taxes that would otherwise have been imposed.

If the application is granted after being filed late, the owner is liable for a penalty of 10% of the difference in the amount of tax imposed on the property and the amount that would be imposed if the property were taxed at market value. This is on property that the application was filed after April 30 deadline but before the property was certified in mid July.

The Texas Supreme Court has ruled that an identical provision prohibiting special appraisal for land owned by a foreign government, corporation or other legal entity in which a nonresident alien or foreign government owns a majority interest is unconstitutional. The Court's reasoning would apply to §(2) and (3), which are reflected in Question #4, however, neither of these provisions has explicitly been held unconstitutional.