

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 timber use application forms for 2024. 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 timber special use evaluation, **this application must be filled out completely and returned with supporting documentation (updated TIMBER PLAN and documentation on how the plan has been followed) before MAY 1, 2024. 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 timber special use evaluation for 2024.

Additional information can be found on our website: www.waller-cad.org. If you have any questions, please contact this office.

Becky Gurrola
Chief Appraiser
Waller County Appraisal District

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

IMPORTANT INFORMATION FOR APPLICANTS

Texas Constitution, Article VIII, Section 1-d-1, and Tax Code Chapter 23, Subchapter E, provide for appraisal of open-space land devoted principally to producing timber and forest products based on its capacity to produce these products. Land qualifies for special appraisal (timber appraisal) if it is currently and actively devoted principally to production of timber or forest products and has been used to produce timber or forest products or for an agricultural use as defined in Tax Code Chapter 23, Subchapters C and D, for five of the preceding seven years. The land must also be used for timber production to the degree of intensity generally accepted in the area. The value of the land is based on the average net income that would have been earned over the preceding five years. The net income is based on the land's potential average annual growth, stumpage prices obtained from sources listed in Tax Code Section 23.71(2) and reasonable management costs. you 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, may consult the Comptroller's Manual for the Appraisal of Timberland and your appraisal district staff. The manual may be found on the Comptroller's website. You must complete this application in full and file it with the chief appraiser before May 1 of the year you are applying for timber 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 timber appraisal. You must notify the chief appraiser in writing if you: stop using your property for timber production (e.g., you voluntarily decide to stop actively managing the land to produce income); change the category of your use (e.g., you change from growing timber to grazing cattle);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 timber appraisal and you fail to notify the chief appraiser of a change in 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 timber production or agriculture.

Step 1: State The Year for Which You Seek Timber Land Appraisal

2024
State the year for which you seek Timber Land Appraisal

Step 2: Provide the Name and Mailing Address of Property Owner

Phone (area code and number) _____

Step 3: Describe the Property for Which You Seek Timber Land Appraisal

Give legal description, abstract numbers, field numbers or plat numbers. You may attach last year's tax statement, notice of appraised value or other correspondence identifying the property rather than completing this section.

Number of Acres for Which Application is Made: _____acres

Please check the appropriate box for "Yes" or "No"

1. Last year, were you allowed timber land appraisal on this property by the chief appraiser of this appraisal district? ☐ Yes ☐ No

If no, you must complete all applicable questions.

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

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

Step 4: Describe the Property's Use

While land must currently be devoted principally to the production of timber or forest products to qualify for timber appraisal, the requirement to show a history of use for five of the previous seven years can be satisfied by timber production or by agricultural 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.

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.

1. Describe the current and past timber production or 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 use.

Year	Category of Land (list all that apply)	Acres Principally Devoted to Timber Production or Agricultural Use
2024		
2023		
2022		
2021		
2020		
2019		
2018		
2017		

2. List the total number of acres of the property described in Step 3 in each of the following forest types:

Forest Type	Acres
Pine forest (Pine and other softwood trees make up at least 2/3rds of the free-to-grow trees.)	
Hardwood forest (Hardwood trees are at least 2/3rds of the free-to-grow trees.)	
Mixed Hardwood forest (Neither soft nor hardwood trees make up more than 2/3rds of the free-to-grow trees.)	

3. 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

STEP 5: 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.

Authorized Signature: SIGN HERE	Date:
Printed Name:	Phone Number:

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 Penal Code Section 37.10.

**Waller County Appraisal District
Supplemental Questionnaire for Timber**

THIS INFORMATION IS REQUIRED BY THE APPRAISAL DISTRICT. If this section is not completed and returned to the appraisal district, the OPEN-SPACE LAND (1-d-1 TIMBER LAND) special appraisal will not be granted.

APPLICATION YEAR: 2024 PROP ID: _____

OWNER NAME & ADDRESS:

LEGAL DESCRIPTION:

Please answer the following question and mail this questionnaire back with your application and proof of practices.

1. Are the corners of your property marked and visible?
YES _____ NO _____
2. Are your boundary lines identified and visible?
YES _____ NO _____
3. How often is your tract inspected? _____
By whom? _____
4. Do you have legal access to the tract for harvest and/or management equipment?
YES _____ NO _____
5. Have you offered the timber on this tract for sale within the last five years?
YES _____ NO _____

If so, please provide Timber Bid.
6. Is it your intention to sell the timber on your tract? If so, when.
YES _____ NO _____ DATE: _____
7. How many acres of the tract will be/were harvested? _____
Clearcutting _____ Select cutting _____
8. Did/will you replant the harvested area?
YES _____ NO _____

9. If question #8 was YES, in what species did you replant? _____
a. How many trees per acre? _____
b. How many acres did you replant? _____

10. Do you have a written management plan in practice on your tract?

YES _____ NO _____

If yes, who wrote your timber plan? _____

If plan has expired, a new plan must be provided; **please attach copy of your timber management plan.**

11. Which species are you managing as "crop trees"?

PINE _____ acres MIXED _____ acres HARDWOOD _____ acres

12. Have you detected the presence of any forest disease on your tract within the last five years?

YES _____ NO _____

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 supplemental questionnaire is true and correct;

2. 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