



HOW TO FILL OUT THE 1-D-1 AGRICULTURAL APPLICATION

Fill Out DCAD's Info

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



Property Tax
Form 50-129

DeWitt County Appraisal District

Appraisal District's Name

103 E. Bailey St, Cuero, Texas 77954

Address, City, State, ZIP Code

361-275-5753

Phone (area code and number)

Note: We will typically enter this for you, but if you get the form from somewhere else, you need to make sure and fill this section out.

Read the Important Information Sections

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.

Complete STEP 1

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

2023

State the year for which you are seeking agricultural use appraisal

**Simply type or write in the tax year for which you wish to qualify.
Typically, this will be the current year.**

Complete STEP 2

STEP 2: Provide Name, Mailing Address and Date of Birth of Property Owner

John Doe

Name of Property Owner

123 Main Street

Mailing Address

Cuero, TX 77954

City, State, ZIP Code

06/11/1956

Birth Date (if owned by an individual)*

361-123-4567

Phone (area code and number)

* Failure to provide date of birth does not affect your eligibility for special appraisal.

Enter the name and contact information of the property owner. If the farm or ranch is owned by a trust, corporation, or other business entity, please use the name of the business or trust. Make sure to input the mailing address if not the same as the physical address.

Note: The owner's date of birth isn't required, but it helps us make sure you receive all the tax assistance for which you qualify.

Step 2 continued

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:

Name of Authorized Representative

Title of Authorized Representative

Primary Phone Number (area code and number)

Email Address*

Mailing Address, City, State, ZIP Code

If you are an individual land owner skip this section. If the property is owned by a legal entity or you're submitting this on the behalf of another person, complete this section to identify your legal ability to act on the behalf of the property

Complete STEP 3

STEP 3: Describe the Property for Which you are Seeking Agricultural Use 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.

EXAMPLE A:

NORTHFIELDS, Blk: 5, Lot: 1
NORTHFIELDS, Blk: 5, Lot: 2
NORTHFIELDS, Blk: 5, Lot: 3

EXAMPLE B:

75 T H BELL
76 O EDWARD LINN
42 M ORTIZ

P-1234 or 33250-00001-00023-000000

Appraisal District Account Number (if known)

150.051 (exact number)

Number of Acres for Which Application is Made

Enter the location information that pertains to the land you wish to qualify for special use ag appraisal. This detail is included in the letter accompanying your form.

Complete STEP 3 (continued)

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

Mark "Yes" or "No" for all three questions as applicable. These will dictate what you need to fill out in subsequent sections, so don't skip anything.

Complete STEP 4

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 supplemental 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 5, 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.

Read the instructions thoroughly. If you still have questions related to whether your use of the land may qualify, please feel free to contact our office.

Complete STEP 4 (continued)

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
Current		
1 2016	Native Pasture - Cattle	100
2 2015	Idle	100
3 2014	Native/Improved Pasture - Goats	75/25
4 2013	Native/Improved Pasture - Cattle	75/25
5 2012	Native/Improved Pasture - Cattle	75/25
6 2011	Idle	100
7		

Enter the year and all applicable ag use of the land you wish to qualify. It's extremely important to be **specific** and make sure the total acreage you enter here equals the acreage entered in Step 3. Some examples have been provided to give you some guidance, but this is by no means a comprehensive list.

Complete STEP 4 (continued)

Only fill out these sections IF you raise livestock, exotics, crops, or other items as applicable. If you don't, leave these sections blank.

2. (a) If you raise livestock, exotic animals, exotic birds 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
Deer, cows, goats	100 acres

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

Livestock/Exotics	Number of Head
Deer	15 head
Cows	25 head

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
Corn	120 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

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
Hay patch	10 acres

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.

Nonagricultural Use	Number of Acres
Homesite land	1.50 acres

Complete STEP 5

STEP 5: Describe Wildlife Management Use

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 tpwd.state.tx.us/landwater/land/private/agricultural_land/.

Enter information here only if you currently follow wildlife management practices as allowed by Texas state law. We don't require you to use the Texas Parks and Wildlife Department's form to outline your wildlife management plan, but you must send us a complete and detailed plan. Failure to do so may delay or result in denial of your application.

Complete STEP 5 (continued)

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. (a) 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

(b) 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.) ☐ Yes ☐ No

Oil Pollution Act (33 U.S.C. Section 2701 et seq.) ☐ Yes ☐ No

Federal Water Pollution Control Act (33 U.S.C. Section 1251 et seq.) ☐ Yes ☐ No

Chapter 40, Texas Natural Resources Code ☐ Yes ☐ 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.

Again, it is not necessary to fill out any part of this section if you are not using your land for the purposes outlined here. If you meet the qualifications, simply check "Yes" or "No" as applicable.

Complete STEP 6

STEP 6: Conversion to Timber Production

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.

DeWitt County does not currently have anyone who meets the qualifications for timber land at this time.

Complete STEP 7

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.

**print
here** ➡

Print Name

Title

**sign
here** ➡

Authorized Signature

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.

Print the owner's name. If the farm or ranch is owned by a trust, corporation, or other business entity, please use the name of the main owner or individual who prefers to be the point of contact. Enter their title; i.e., owner, manager, Executor, Power of Attorney, etc. Then sign and date it.

While the remainder of this form can be filled out by someone not the owner, it is very important the application is signed by the owner themselves.

Having completed your application successfully it's time to send it in. You can mail it to the address below or visit our office or fax it to the number listed below.

The deadline to file a timely application is the end of April

103 E. Bailey St
Cuero, Texas 77954
Fax: 361-275-9227