

OPEN-SPACE LAND APPLICATION - (1-d-1 Timber Land)

YEAR

Appraisal district name	Phone (area code and number)
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Address

In order to claim open-space timber land appraisal, this application must be timely filed between January 1 and no later than April 30 of this tax year.

Step 1: Owner's name and address	Applicant's name		
	Current mailing address (number and street)		
	City, town or post office, state, ZIP Code	Phone (area code and number)	

Step 2: Describe the property	Deed Owner: _____		
	Legal description of land: _____		
	Total acreage that is the subject of this application: _____		

Step 3: Describe prior appraisal	(a) Have you previously been allowed open-space timber land appraisal on this property by the chief appraiser of this county appraisal district? <input type="checkbox"/> YES <input type="checkbox"/> NO		
	(b) Has the information reported previously in your application for the prior open-space timber land appraisal changed? <input type="checkbox"/> YES <input type="checkbox"/> NO		
	(c) If the answer to (a) is "yes," you need only provide the information required by the application that was not previously reported.		
	(d) If the answer to (a) is "no," complete the remainder of this application.		

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

<p>Step 4: 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 products? <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? <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? <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>	
	<p>sign here Applicant's signature</p>	<p>Date</p>

Texas Constitution, Article VIII, Section 1-d-1;
Texas Property Tax Code, Ch. 23, subch. 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 filed 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 land 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.

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 §23.77 (2) and (3), which are reflected in Question #4, however, neither of these provisions has explicitly been held unconstitutional.