

APPLICATION FOR 1-d-1 (open space) AGRICULTURAL APPRAISAL FOR ECOLOGICAL LABORATORY

YEAR

Appraisal district name	Phone (area code & number)
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Address

IMPORTANT INFORMATION FOR APPLICANTS

Article 8, Sec. 1-d-1, Texas Constitution, and Chapter 23, Subchapter D, Tax Code, provide for appraisal based on the land's ability to produce. Land qualifies for 1-d-1 appraisal if it is used principally as an agricultural laboratory by a public or private college or university. If you have questions on completing this application or on the information concerning additional taxes and penalties, you may want to consult the State Comptroller's *Manual for the Appraisal of Agricultural Land* and your appraisal district staff.

You must complete this application in full and file it no later than April 30 of the year you are applying for agricultural appraisal. If your application is granted, you do not need to file again in later years unless the chief appraiser requests a new application. You may file a late application up to midnight the day before the appraisal review board approves appraisal records for the year. Approval usually occurs in July. If you do file a late application and your application is approved, you must pay a penalty equal to 10% of the tax savings resulting from agricultural appraisal.

Step 1: Owner's name and address	Owner'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	Give legal description, abstract numbers or field numbers. (You may attach last year's tax statement or notice of appraised value or other correspondence identifying the property.)		
	Account number (if known)		Number of acres for which application is made
	Owner		

Last year, were you allowed 1-d-1 appraisal on this property by the chief appraiser of this county appraisal district? Yes No

If yes, you need only complete those parts of Steps 3 and 4 requiring new information or information that has changed since your earlier application.

If no, you must complete all of Steps 3 and 4.

Step 3: Describe the property's use	1. Describe the current and past use of this property.		
	(a) Is this property currently used as an ecological laboratory?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	(b) Is this property principally used as an ecological laboratory?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	(c) If this property is used as an ecological laboratory, list the college or university that runs the program. _____		
	2. Is this property located within the corporate limits of a city or town?.....		
	3. (a) Is this property owned by a nonresident alien?.....		
	(b) Is the owner described in question 3(a) required by federal law or rules to register the person's ownership or acquisition of this property?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Step 4: Sign the application	<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 ▶ Owner's signature</p>	Date
OTHER IMPORTANT INFORMATION		
<p>After you file this application, your chief appraiser may require additional information from you before qualifying your land. The additional information may only relate to your current and past agricultural use or to the level at which you use your land for agriculture. The chief appraiser may not require information about your income.</p>		
<p>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 CRP); 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.</p>		
<p>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.</p>		
<p>The Texas Supreme Court has ruled that §23.56(3), Tax Code, is unconstitutional. While the Court's reasoning would apply to §23.56(2), which is reflected in Question #3, that subsection has not specifically been ruled unconstitutional.</p>		