

Walker County Appraisal District
P O Box 1798
1060 Hwy 190 East
Huntsville, TX 77342-1798

Phone 936-295-0402
Fax: 936-295-3061

Tax Year: 2023
Appraisal District Account Number:

Granted: _____ Date: ___/___/___
Denied: _____ Date: ___/___/___

Application for 1-d-1 (Open-Space) Timberland Appraisal

SECTION 1: Property Owner/Applicant

Telephone: _____

The applicant is the following type of property owner:

Individual Partnership Corporation Other _____

Physical Address, City, State, Zip Code: _____

Mailing Address, City, State, Zip Code: _____

Email Address* _____

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:

Mailing Address, City, State, Zip Code: _____

Email Address* _____ Primary Phone Number (area code and number) _____

SECTION 3: Property Description & Information

Provide the descriptive information requested below for the property that is the subject of this application or attach last year's tax statement, notice of appraised value or other correspondence identifying the property.

Legal Description, abstract numbers, field numbers and/or plat numbers:

Property Type: _____ Property ID: _____ GEO ID: _____ Acres: _____

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

- 1. Has the ownership of the property changed since Jan. 1 of last year or since the last application was submitted? Yes No
If yes, the new owner must complete all applicable questions.
- 2. Last year, was timberland appraisal allowed on this property by the chief appraiser of this appraisal district? Yes No
If no, all applicable questions must be completed.
If yes, complete only those parts of sections 4 that have changed since the earlier application or any information in Section 4 requested by the chief appraiser.
- 3. Is this property located within the corporate limits of a city or town? Yes No

Office Use Only

Denial Reason _____ Current Use _____ History _____ Homesite _____ Degree of Intensity _____

Comments:

Effective Size Acres:

IMPORTANT INFORMATION

GENERAL INFORMATION

While land must currently be devoted principally to the production of timber or forest products to qualify for timberland 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) producing or harvesting logs and posts used for construction or repair of fences, pens, barns or other agricultural improvements on adjacent open-space land having the same owner and devoted to a different agricultural use; (8) wildlife management; and (9) 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 the area.

APPLICATION DEADLINES

The completed application must be filed with the chief appraiser before May 1 of the year for which timberland appraisal is requested. If the application is approved, a new application is not required in later years unless the land ownership changes, eligibility ends or the chief appraiser requests a new application.

A late application may be filed up to midnight the day before the appraisal review board approves appraisal records for the year, which usually occurs in July. If a late application is approved, a penalty will be applied in an amount 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.

DUTY TO NOTIFY AND PENALTIES

The property owner must notify the chief appraiser no later than the April 30 following the change in use or eligibility. A change of land use for all or part of the property will trigger substantial additional tax plus interest (a rollback tax). Payment of a penalty may also be required for failure to notify the chief appraiser of a change in timber production or agricultural use or qualification. Notice must be delivered to the chief appraiser if:

- the property stops being used for timber production (e.g., voluntarily decide to stop actively managing the land to produce income);
- category of land use changes (e.g., from growing timber to grazing cattle); or
- the land is used for something other than agriculture (e.g., to build a shopping center on most of the land).

OTHER IMPORTANT INFORMATION

If the initial application form does not contain all essential information, the chief appraiser may request additional information that is necessary to determine whether the land qualifies for special appraisal. The chief appraiser may disapprove the application and request additional information. The chief appraiser may deny the application and that determination may be protested 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.

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