



Application for 1-d Agricultural Appraisal

Property Tax
Form 50-165

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

IMPORTANT INFORMATION FOR APPLICANTS

Texas Property Tax Code Section 23.45(a) states that an application for agricultural designation filed with a chief appraiser is confidential and not open to public inspection.

Article VIII, Section 1-d(a), Texas Constitution, and Chapter 23, Subchapter C, Texas Property Tax Code, provide for the appraisal of land based on its agricultural use. "Agricultural use" means the raising of livestock or growing of crops, fruit, flowers, and other products of the soil under natural conditions as a business venture for profit, which business is the primary occupation and source of income of the owner.

Land qualifies for special appraisal ("1-d appraisal") if it has been devoted exclusively for agricultural use or continuously developed for agriculture for three successive years of the preceding five years and is currently devoted principally to agricultural use. An application must be filed for each tax year by delivering the completed application to the chief appraiser before May 1. For good cause shown, the chief appraiser may extend this deadline for a single period not to exceed 60 days.

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.

To be accepted, this form must contain all information necessary to determine the validity of the claim. The chief appraiser may disapprove the application and request additional information or 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, the property owner must respond within 30 days after the date of the request or the application will be denied. For good cause, the chief appraiser may extend the deadline to allow additional information. An extension cannot exceed 15 days.

You may file a late application before the appraisal review board approves appraisal records.

OTHER IMPORTANT INFORMATION

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.

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.

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.

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. The rollback period for 1-d land is three years and results from a property sale in addition to cessation of agricultural usage.

If claimant fails to timely file a completed application form in a given year, the agricultural designation may not be received. If a late application is approved, the owner is liable for a penalty of 10 percent of the difference between the amount of tax imposed on the property and the amount that would be imposed without the agricultural designation.

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

State the year for which you are seeking agricultural appraisal

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

Name of Property Owner

Mailing Address

City, State, ZIP Code

Phone (area code and number)

Birth Date*

* Failure to provide date of birth does not affect your right to an agricultural designation.

STEP 3: Describe the Property for Which You are Seeking Agricultural Appraisal

Give legal description, abstract numbers, field numbers or plat numbers. *(You may attach last year's tax statement or notice of appraised value or other correspondence identifying the property.)*

Appraisal District Account Number *(if known)* _____

Number of Acres for Which Application is Made _____

EARLIER 1-d APPRAISAL:

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.
2. Last year, were you allowed 1-d 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 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. Does the land described in Step 3 secure a home equity loan described by Section 50(a)(6), Article XVI, Texas Constitution? . . . Yes No

STEP 4: Describe the Property's Use

1. Describe the current and past uses of this property for this year and the three preceding years, starting with the current year and working back.

Year	Agricultural Use Category of Land (List all that Apply)	Acres, Principally Devoted to Agricultural Use
Current		
1		
2		
3		
4		
5		

2. (a) Is this property used for agriculture your primary occupation and source of income or business venture for profit? Yes No
(b) What percentage of your time do you devote to agriculture? _____%

3. If you raise poultry and fish, describe the use and the number of acres used for this activity. You may attach a list if the space is not sufficient.

Use	Number of Acres

4. If you grow crops, 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

5. If 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 this space is not sufficient.

Program Name	Number of Acres

STEP 5: Source of Income

List your sources of income and the percentage of your total income provided by each source.

Source of Income	Percentage
	%
	%
	%
	%
	%
	%
	%

STEP 6: Read, Sign, and 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.

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



Agricultural Use Questionnaire for 1-d-1 Agricultural Land

THE BRAZORIA COUNTY APPRAISAL DISTRICT
500 N CHENANGO ST
ANGLETON TX 77515-4650

Tel. (979) 849-7792

Fax. (979) 849-7984

<http://www.brazoriacad.org>

To assist us in timely verifying your eligibility for agricultural productivity valuation, please complete and return this questionnaire along with your application (Form 50-129). If you have any questions concerning the requested information, please contact the Brazoria County Appraisal District at the phone number listed above.

STEP 1: Fencing and livestock.

If used for grazing, was the land fenced on January 1st?..... YES NO

Is the land fenced now? YES NO

List the type of livestock grazed: Number of cattle: _____ Number of horses: _____

Number of goats/sheep: _____ Other (specify): _____

STEP 2: Pasture type.

How many acres are: Improved pasture: _____

Native pasture: _____

Type of grass:

STEP 3: If you produce one of the following, please provide the information requested in the space(s) below.

Hay..... Number of acres: _____ **↔ Complete the "Hay Supplement" at the end of this form.**

Turf grass..... Number of acres: _____

Corn..... Number of acres: _____ **↔ Average yield per acre in bushels: _____**

Cotton..... Number of acres: _____ **↔ Average yield per acre in bales: _____**

Rice..... Number of acres: _____ **↔ Average yield per acre in CWT: _____**

Soybeans..... Number of acres: _____ **↔ Average yield per acre in bushels: _____**

Milo..... Number of acres: _____ **↔ Average yield per acre in CWT: _____**

Nuts, Fruits, etc..... Number of acres: _____ **↔ Average yield per acre: _____**

Aquaculture..... Number of acres: _____

Other (as listed on application)..... Number of acres: _____ **↔ Average yield per acre: _____**

STEP 4: FSA program participation.

Is this land currently in a FSA program, or do you plan to participate in a FSA program during the next 12 months? YES NO

If your answer is "YES," indicate your FSA farm number: _____

STEP 5: Residency.

Do you live on the property? YES NO

STEP 6: Property access.

What type of access road does the property have? COUNTY ROAD FARM ROAD PRIVATE ROAD OTHER

Road name: _____

STEP 7: Land use.

Do you use your land yourself or lease it to a tenant? SELF LEASE

If your answer is "LEASE," please provide the following information. Also, attach a copy of the lease (if available).

This property is leased to: _____

Address: _____

City, State & ZIP code: _____

Telephone number: _____

STEP 8: Lease agreements.

If there is no written lease, what are the lease agreements?

(SKIP THIS QUESTION if you are submitting or have already submitted a copy of your current lease agreement(s).)

A. Cash: _____ (Amount per acre: _____)

B. Number of years: _____

C. Other terms: _____

STEP 9: Hunting use.

Is the property leased for hunting? YES NO

If your answer is "YES," please provide a copy of the lease or lease agreement.

STEP 10: Additional acreage.

Do you or your tenant lease or use additional acreage for the same agricultural purpose? YES NO

If your answer is "YES," please provide the size, location, and property owner's name of this additional acreage.

Property size: _____

Property location: _____

Property owner's name: _____

STEP 11: Land sales activity.

Have you sold or purchased any land in the past year? YES NO

If your answer is "YES," please provide the following information:

Acres sold: _____ Sales price: _____ Purchaser's name: _____

Acres purchased: _____ Sales price: _____

STEP 12: Signature and affirmation.

ANY PERSON WHO MAKES A FALSE ENTRY UPON THE FOREGOING RECORD SHALL BE SUBJECT TO THE PENALTIES SET FORTH IN SECTION 10 OF THE TEXAS PENAL CODE.

I CERTIFY THAT THE INFORMATION GIVEN ON THIS QUESTIONNAIRE IS TRUE AND CORRECT.

Applicant's Signature

Date

Printed Name

Telephone Number (including area code)



Hay Production Supplement

If you are applying to qualify land for open-space agricultural appraisal on the basis of hay production, you must complete this supplement. Generally, your haying operation must meet these standards for degree of intensity:

- A. Minimum Level of Production:** A minimum of 3000 pounds of dry forage per cutting per acre must be cut and baled annually. This is roughly equivalent to two 1,500 pound bales or fifty 60 pound square bales per acre.
- B. Weed & Brush Control:** For all forage species, both native and introduced, the producer must be engaging in weed and brush control practices sufficient to prevent an economic infestation of non-palatable plants including weeds, vines, and woody brush. If our inspection of the tract finds it to be relatively free of invader species, your weed and brush control practices will be deemed sufficient for the year of inspection. Tract on which weed and brush control are insufficient will not be approved for agricultural productivity valuation.
- C. Frequency of Harvest:** If native grasses are the predominant forage, the producer must cut and bale hay at least once each year. If the predominant forage species is an introduced grass, including Bahia or Bermuda grass, hay must be cut and baled at least twice each year unless the producer can establish to the district's satisfaction that growing conditions prevented a second cutting. Regardless of forage type, if the hay field is also being used to graze cattle with the stock removed only during the hay season, only one annual cutting is required.
- D. Fertilization:** Hay fields require periodic fertilization. An appropriate amount of fertilizer must be applied to the hay field at least once each spring. If hay fields are also used for livestock grazing and management practices are used to recycle nutrients, no fertilization is required. Receipts for the purchase and application of fertilizer should be available for inspection if requested by the appraisal district. Hay fertilization suggestions may be obtained from the Texas Agricultural Extension Service.

SUPPLEMENTAL QUESTIONS: Please answer all that apply.

1.) What is the predominant type of forage grass on this tract? _____

2.) How many times was hay cut and baled on this tract last year? _____

If only one (1) cutting was made, please explain why:

3.) How many pounds of dry hay were produced on this tract last year? _____

This production consisted of _____ Round Bales and/or _____ Square Bales

4.) Do you certify compliance with the above listed standards for weed & brush control and fertilization? YES NO

If your answer is "NO", please explain why:

5.) Do you produce hay on any other property? YES NO

If your answer is "YES", please give the location(s):
