

Lubbock Central Appraisal District
 2109 Avenue Q
 Lubbock, TX 79411
 (806)762-5000

**Application for 1-d-1 (open space)
 agricultural appraisal
 for 20_____**

IMPORTANT INFORMATION FOR APPLICANTS:

Article 8, Sec. 1-d-1, Texas Constitution, and Chapter 23, Subchapter D, Tax Code, provide for appraisal of agricultural land based on the land's ability to produce agricultural products. Land qualifies for 1-d-1 appraisal if it has been used for agriculture in the past and is currently used for agriculture at the same level as typical prudent producers in your area. If you have questions on completing this application or on the information concerning additional taxes and penalties, you may want to consult the State Property Tax Board's *Manual for the Appraisal of Agricultural Land*, and your appraisal district staff.

You must complete this application in full and file it by midnight, 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, State, Zip code	Telephone

Step 2: Describe the property	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)	
	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 information or information that has changed since your earlier applicaton.

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

Step 3: Describe the property's use	1. Describe the current and past uses of this property, 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*	Acres	Year	Agricultural use*	Acres
	Current			4		
	1			5		
	2			6		
	3			7		
	* Agricultural use includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, or planting seed for the production of fibers; floriculture, viticulture, and horticulture; raising or keeping livestock; raising or keeping exotic animals for the production of human food or fiber, leather, pelts, or other tangible products having a commercial value; and planting cover crops or leaving land idle for the purpose of participating in any governmental program or normal crop or livestock rotation procedure. Agricultural land use categories include: irrigated cropland, dryland cropland, orchard, improved pastureland, native pastureland, and other classes typical in your area.					

Step 3: Describe the property's use (continued)	2. (a) If you raise livestock or exotic animals on the property, list the livestock or exotics raised and the number of acres used for this activity. You may attach a list if the space is not sufficient.			
	Livestock/exotics	acres	Livestock/exotics	acres
	Example: cattle	48		
	(b) If you use less than 50 acres for raising livestock or exotics, how many head (average per year) do you raise?			
	Livestock/exotics	number	Livestock/exotics	number
	Example: cattle	20		
	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.			
	Crop	acres	Crop	acres
	Example: wheat	200		
	4. 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 the space is not sufficient.			
	Program	acres	Program	acres
Example: CRP	100			
5. Is this property now used for any non-agricultural activities? List all non-agricultural uses and the number of acres devoted to the use. You may attach a list if the space is not sufficient.				
Non-agricultural	acres	Non-agricultural	acres	
6. Is the property located within the corporate limits of a city or town? _____Yes _____No				
7. (a) Is this property owned by a nonresident alien or by a foreign government, corporation, partnership, trust, or other legal entity in which a nonresident alien or foreign government owns a majority interest? _____Yes _____No				
(b) Are the owners described in question 7(a) required by federal law or rules to register their ownership or acquisition of this property? _____Yes _____No				

Step 4: Sign the application	Under Section 37.10, Texas Penal Code, if you make a false statement on this application, you could receive a jail term of up to 1 year and a fine of up to \$2,000, or a prison term of 2 to 10 years and a fine of up to \$5,000. I certify that the information given on this form is true and correct.		
	Owner's Signature	Date	

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 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.

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.