

**SMITH COUNTY APPRAISAL DISTRICT**

Date:

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**New Application for 1-d-1 (open space)  
Agricultural / Timber Appraisal 2025**

Acct #:	Legal:	Grid:
PIN:		
Owner:	Acres:	PTD:
	ISD:	

**IMPORTANT INFORMATION FOR APPLICANTS**

Article VIII, Section 1-d-1, Texas Constitution and Chapter 23, Subchapter D., Texas Property Tax Code, provide for appraisal of open-space land. Land qualifies for special appraisal (1-d-1 appraisal) if it has been (1) used for agriculture for five of the preceding seven years and is currently devoted principally to agricultural use as defined by statute, (2) used to protect federally listed endangered species under a federal permit, or (3) used for conservation or restitution projects under certain federal and state statutes. The land must also be used for agriculture to the degree of intensity generally accepted in the area. The value of the land is based on the annual net income from a typical lease arrangement that would have been earned from the land during the five-year period preceding the year before the date of appraisal by an owner using ordinary prudence in the management of the land and the farm crops and livestock produced or supported on the land, including income received from hunting or recreational leases.

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 website at [www.window.state.tx.us/taxinfo/proptax](http://www.window.state.tx.us/taxinfo/proptax) under the section concerning appraisal manuals.

You must complete this application in full and file it with the chief appraiser before May 1 of the year you are applying for agricultural appraisal. To be accepted, this form must contain information necessary to determine the validity of the claim. If your application is approved, you do not need to file again in later years unless the chief appraiser requests a new application. The chief appraiser may disapprove the application and request additional information. The chief appraiser may deny the application and you may protest that determination to the county appraisal review board within 30 days after the notification of denial. 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.

You may file a late application up to midnight the day before the appraisal review board approves records for the year which usually occurs in July. If you file a late application and your application is approved, you must pay a penalty equal to 10% of the differences between the amount of tax

**OTHER IMPORTANT INFORMATION**

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 your land). You must deliver this notice no later than the April 30 following the change in use or eligibility.

**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 an additional tax ("rollback" tax) plus interest if you stop using all or part of the property for agriculture.

Applicant/Owner's Date of Birth: \_\_\_\_\_

**Step 1: Contiguous Ownership or Management**

1. Do you have other property you own or manage in Smith County? Yes No If yes, how many acres? \_\_\_\_\_

**Step 2: Check the appropriate box for "Yes" or "No"**

1. Has ownership of the property changed since January 1st of last year?	Yes	No
2. Last year were you allowed 1-d-1 (agricultural/timber) appraisal on this property?	Yes	No
3. Is the property located within the corporate limits of a city or town?	Yes	No

**Step 3: Describe the property's use for the prior years starting with current year and working back 7 years.**

**Agricultural use includes but is not limited to the following activities:** raising or keeping livestock or exotic animals for the production of human food or fiber, leather, pelts, or other tangible products having a commercial value; cultivating the soil for producing crops for human food, animal food, planting seed or for the production of fibers, floriculture, viticulture and horticulture; planting cover crops or leaving land idle for the purpose of participating in any governmental program or normal crop or livestock rotation procedures and wildlife management.

Year		Land Use	Acres
Current			
1			
2			
3			
4			
5			
6			
7			

**Step 4: Agricultural Use**

1. (a) If you raise livestock, list the type, number of head and number of acres used for this activity. You may attach a list if the space is not sufficient.

Livestock	Number of Head	Number of Acres

(b) If you pasture horses, please circle the use: breeding for racing/showing; racing; showing; breeding; training; recreation; or other (please explain) \_\_\_\_\_

(c) *If you are managing wildlife, a Wildlife Plan is required along with this application.*

2. If you grow crops (including ornamental plants, flowers, grapevines or orchards), list the crops grown and the number of acres devoted to each crop. You may attach a list if space is not sufficient.

Type of Crop	Number of Acres

**Step 5: Conversion to Timber Production**

*\* Complete this step if converting land to timber production from another use.*

- |  |     |    |
|--|-----|----|
| 1. Did you convert this land to timber production after September 1, 1997?                 | Yes | No |
| 2. Do you wish to have this land continue to be appraised as open-space agricultural land? | Yes | No |

**Step 6: Timber Use**

- |   |            |                            |
|---|------------|----------------------------|
| 1. Has the land been devoted to production of timber for 5 of the last 7 years? | Yes        | No                         |
| 2. Do you intend to harvest the timber to produce income in the future?         | Yes        | No                         |
| 3. In what year was the timber last harvested?                                  | _____      |                            |
| 4. Approximately what year do you intend to harvest the timber again?           | _____      |                            |
| 5. List the number of acres of each timber type:                                | PINE _____ | HARDWOOD _____ MIXED _____ |

**Step 7: Sign the application**

*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.*

Owner's Signature	Date	Phone

**If you make a false statement on the application, you could be found guilty of a Class A misdemeanor or a state jail felony under Section 37.10, Penal Code.**