

Orange County Appraisal District
PO Box 457
Orange, Texas 77630
(409) 745-4777

APPLICATION FOR 1-d-1 (OPEN-SPACE)

Timberland Appraisal

Tax Year _____

IMPORTANT INFORMATION FOR APPLICANTS

Article 8, Sec. 1-d-1, Texas Constitution, and Chapter 23, Subchapter E, Texas Property Tax Code, provide for appraisal of open-space land devoted principally to producing timber land and forest products based on its capacity to produce these products.

Land qualifies for special appraisal (timber) if it currently and actively devoted principally to production of timber or forest products and has been used to produce timber or forest products or for an agricultural use as defined in Chapter 23, Subchapter E, Texas Property Tax Code, for five of the preceding seven years. The land must also be used for timber production to the degree of intensity generally accepted in the area. The value of the land is based on the average net income that would have been earned over the preceding five years. The net income is based on the lands' potential average, annual growth, stumpage prices obtained from sources listed in Section 23.71(2), Texas Property Tax Code, and reasonable management costs.

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 Timber Land and/or the appraisal district staff.

You must complete this application in full and file it no later than May 1st of the year you are applying for timber land appraisal. You may file a late application up to the day before the appraisal review board approves appraisal records for the year. Approval 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 tax savings resulting from agricultural appraisal.

STEP 1: PROPERTY OWNER NAME AND MAILING ADDRESS

Owner Name:

Address:

Phone:

Email:

STEP 2: DESCRIBE THE PROPERTY (Give legal description, abstract numbers, or plat numbers. You may attach last year's tax statement or notice of appraised value or other correspondence identifying the property.)

Property ID:

Number of Acres for which application is made:

Legal:

Is this property located within the corporate limits of a city or town? ☐ YES ☐ NO

STEP 3: DESCRIBE THE PROPERTY'S USE

While land must currently be devoted principally to the production of timber or forest products to qualify for timber 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: cultivating the soil, producing crops for human food, animal feed, or planting seed, or 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 participation in any governmental program or normal crop or livestock rotation procedure and wildlife management.

Agricultural land use categories include: irrigated cropland, dry land cropland, orchard, improved pastureland, native pastureland, and other classes typical in your area.

Please answer the following questions fully. You may list the agricultural use of your property according to the agricultural land categories listed in the preceding paragraph. You may divide the total acreage according to individual uses to which the land is principally devoted.

Describe the current and past timber production or agricultural uses of this property as described above, starting with the current year and working back 5 years or until you have shown 5 out of 7 years of use.

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

List the total number of acres the property described in Step 2 in each of the following forest types.

Forest Type	Acres
Pine Forest (Pine and other softwood trees make up at least 2/3rds of the free-to-grow trees.	
Hardwood Forest (Hardwood trees are at least 2/3rds of the free-to-grow trees.)	
Mixed Hardwood Forest (Neither soft nor hardwood trees make up more than 2/3rds of the free-to-grow trees.)	

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 Use	Acres

STEP 4: SIGN APPLICATION

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 Penal Code Section 37.10

I certify that the information on this form is true and correct.

Sign here

Date

OTHER IMPORTANT INFORMATION

After you file this application, the chief appraiser may require additional information from you before qualifying your land. The additional information may only relate to your current and past timber use or to the level at which you use your land for timber. The Orange County Appraisal District requests that you complete and file Timber Land Questionnaire. Your response in the questionnaire helps us evaluate your eligibility in a timelier manner.

You must notify the chief appraiser in writing if you: stop using your property for timber production (e.g., you voluntarily decide to stop managing the land to produce income); change the category of your use (e.g., you change from growing timber to grazing cattle); 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 April 30 following the change in use or eligibility.

If your land receives timber 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) if you stop using all or part of the property for timber production or agriculture.

ORANGE COUNTY APPRAISAL DISTRICT 9157 Interstate Highway 10 East P.O. Box 457 Orange, Tx. 77631-0457 (409) 745-4777		QUESTIONNAIRE FOR 1-d-1 (OPEN-SPACE) Timberland Appraisal Tax Year_____		
In order to claim Open-Space Land Valuation for this tax year, application Form 1-d-1 (Timber Land) must be timely filed with the Orange County Appraisal District no later than May 1 st of the current tax year. Also, to assist in timely evaluation of your qualifications, please complete and attach this questionnaire to your application. If you have questions concerning the information requested, contact OCAD at (409) 745-4777.				
Name of Owner:				
Current Mailing Address:				
Phone Number:		Property ID:		
Legal description of land				
Total acreage that is the subject of this application:				
1. Is the land listed under this legal description currently and actively devoted principally to the production of timber and/or forest products? ☐ YES ☐ NO Is there additional commercial use of the land? ☐ YES ☐ NO If yes, describe: _____ 2. Indicate classification of timber land and the number of acres of each type: _____Hardwood Acres _____ _____Pine Acres _____ _____Mixed Acres _____ 3. Has a timber inventory of your property been made? ☐ YES ☐ NO If yes, in what year? _____ 4. Indicate the estimated number of board feet per acre: _____ Individual estimate ☐ Timber Management estimate ☐ 5. Is your property under contract for timber production? ☐ YES ☐ NO If yes, in what year? _____ If yes, name of timber manager: _____ 6. Have you harvested timber on your property in the past? ☐ YES ☐ NO If yes, in what year? _____ 7. Was timber sold as (check one or more): _____Saw Timber _____Pulpwood _____Cordwood _____Other- Describe: _____ _____Fence Post 8. Are you willing to furnish evidence of the sale? ☐ YES ☐ NO 9. Do you have current plans to harvest your timber ☐ YES ☐ NO If yes, please indicate the projected year: _____				
10. Timber management field practices undertaken during the last 3 years:	Yes	No	Location *	Year

Access roads culverts, drainage developed and maintained				
Boundary lines identified and maintained				
Firebreaks established and maintained				
Reforestation efforts through brush/hardwood control				
Reforestation efforts through site preparation and planted seedlings				
Pre-commercial thinning				
Pine release through cutting or herbicides				
Pulpwood/cordwood cut, preserving adequate stocking				
Harvest cutting (Circle appropriate method): clear, seed tree, diameter limit, selective, shelter wood, salvage				

* Location refers to block, tract, or portion thereof

11. Are you currently a member of the Texas Forestry Association?

☐ YES
☐ NO

12. Are you currently a member of a Local Forest Landowner’s Association?

☐ YES: _____
County
☐ NO

13. Is your property currently approved by the American Tree Farm System?

☐ YES: _____
Registration Number
☐ NO

14. Is a current timber management plan including treatment schedule on file with OCAD for the specific tract in question?

☐ YES
☐ NO

Indicate the most recent inspection of your property by yourself or forest manager

Any person who makes a false entry upon the foregoing record shall be subject to the penalties as set forth in Section 37.10 of the Texas Penal Code.

I certify that the information given on this questionnaire is true and correct

Sign Here

Date