

# Application for 1-d-1 (Open-Space) Agricultural Use Appraisal

Form 50-129

RUNNELS CENTRAL APPRAISAL DISTRICT

2026

Appraisal District's Name

Tax Year

**GENERAL INFORMATION:** Texas Constitution, Article VIII, Section 1-d-1, and Tax Code, Chapter 23, Subchapter D, provide for appraisal of open-space land.

**FILING INSTRUCTIONS:** This form must be filed with the appraisal district office in each county in which the property is located. **Do not file this document with the Texas Comptroller of Public Accounts.**

## SECTION 1: Property Owner

The applicant is the following type of property owner:

Individual  Partnership  Corporation  Other (specify): \_\_\_\_\_

\_\_\_\_\_  
Name of Property Owner (as listed in appraisal/tax records)

\_\_\_\_\_  
Date of Birth

\_\_\_\_\_  
Percent Ownership Interest

\_\_\_\_\_  
Physical Address, City, State, ZIP Code

\_\_\_\_\_  
Primary Phone Number (area code and number)

\_\_\_\_\_  
Email Address\*

\_\_\_\_\_  
Mailing Address, City, State, ZIP Code (if different from the physical address provided above)

## 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 (Appointment of Agent for Property Tax Matters)

Other, explain basis: \_\_\_\_\_

\_\_\_\_\_  
Name of Authorized Representative

\_\_\_\_\_  
Title of Authorized Representative (e.g., Trustee, Power of Attorney, etc.)

\_\_\_\_\_  
Primary Phone Number (area code and number)

\_\_\_\_\_  
Email Address\*

\_\_\_\_\_  
Mailing Address, City, State, ZIP Code

## SECTION 3: Property Description and Information

Provide descriptive information for the property that is the subject of this application or attach other correspondence identifying the property.

R	R	R	R	R
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Account Number(s), if known [e.g., R1234, R20349, etc.]

\_\_\_\_\_  
Total Number of Acres (subject to this application)

List below legal descriptions, abstract numbers, field numbers, and/or plat numbers; or attach the property description provided in your cover letter:

**SECTION 3: Property Description and Information (concluded)**

Select the appropriate box in response to each question below.

1. Has the ownership of the property changed since Jan. 1 of last year or since the last application was submitted? .....  Yes  No
2. Did the former owner pass away? .....  Yes  No      Are you their surviving spouse? .....  Yes  No
3. Last year, was 1-d-1 appraisal allowed on this property by the chief appraiser of this appraisal district? .....  Yes  No
4. Is this property located within the corporate limits of a city or town? .....  Yes  No

**SECTION 4: Property Use**

1. **Describe the current and past agricultural uses of this property, starting with the current year and working back 3 years or until 3 out of 5 years of agricultural use is shown.** Five years of continuous agricultural use may be required if the land is located within the corporate limits of a city or town.

Year	Agricultural Use Category of Land (List all that apply)	Acres Principally Devoted to Agricultural Use
2026		
2025		
2024		
2023		
2022		
2021		

2. (a) List the livestock or exotic animals/fowl raised or kept or the type of wildlife managed on the property and the number of acres used for each activity. Attach a list if space is insufficient.

Livestock or Exotics	Number of Acres

2. (b) List the number of head of livestock or exotic animals raised or kept on the property (average over the year).

Livestock or Exotics	Number of Head

3. List the crops grown (including ornamental plants, flowers or grapevines) and the number of acres devoted to each crop.

Type of Crop	Number of Acres

4. List participation in any government programs for planting cover crops or land lying idle (e.g., CRP) and the number of acres devoted to each.

Program Name	Number of Acres

5. If any part of the property is now used for nonagricultural activities, list all nonagricultural uses and the number of acres devoted to each.

Nonagricultural Use	Number of Acres

If the property is being leased, please provide the lessee's name and contact information:

\_\_\_\_\_  
Name of Lessee

\_\_\_\_\_  
Phone Number

SECTION 5: Wildlife Management Use (FILL OUT ONLY IF PARTICIPATING IN WILDLIFE MANAGEMENT)

1. REQUIRED: APPLICATION FOR 1-D-1 (OPEN-SPACE) AGRICULTURAL USE APPRAISAL & WRITTEN WILDLIFE MANAGEMENT PLAN

2. Indicate the property's agricultural land use category (described on Page 4) for the tax year preceding the land's conversion to wildlife management use. For example, if the land was categorized as native pasture before conversion to wildlife management, native pasture would be the response to this request as it is the category of use prior to conversion.

3. Attach the wildlife management plan for the property using the appropriate Texas Parks & Wildlife Department form: http://www.tpwd.texas.gov/landwater/land/private/agricultural\_land/ (WILDLIFE MANAGEMENT PLAN FOR AGRICULTURAL TAX VALUATION FORM – PWD 885-W7000).

4. Was the land subject to wildlife management as part of a larger tract of land qualified for 1-d-1 appraisal on Jan. 1 of the previous year?.....  Yes  No

5. Is any part of the land subject to wildlife management managed through a wildlife management property association?  Yes  No
If yes, attach a written agreement obligating the owners in the association to perform wildlife management practices necessary to qualify wildlife management land for 1-d-1 appraisal.

6. Is any part of the land located in an area designated by Texas Parks and Wildlife Department as a habitat for an endangered species, threatened species, or candidate species for listing as threatened or endangered? .....  Yes  No

7. (a) Is the land subject to a permit issued under Federal Endangered Species Act Section 7 or 10(a)?.....  Yes  No

(b) If yes, is the land included in a habitat preserve and subject to a conservation easement created under Texas Natural Resources Code Chapter 183 or part of a conservation development under a federally approved habitat conservation plan?.....  Yes  No

8. Is the land actively used for a conservation or restoration project providing compensation for natural resources damage under one or more of the following laws:

Comprehensive Environmental Response, Compensation, and Liability Act (42 U.S.C. Section 9601 et seq.).....  Yes  No

Oil Pollution Act (33 U.S.C. Section 2701 et seq.) .....  Yes  No

Federal Water Pollution Control Act (33 U.S.C. Section 1251 et seq.) .....  Yes  No

Texas Natural Resources Code Chapter 40 .....  Yes  No

If yes to any of the above, provide evidence of the conservation easement, deed restriction or settlement agreement with the Texas Commission on Environmental Quality. Applications without this evidence cannot be approved.

SECTION 6: Conversion to Timber Production (DO NOT FILL OUT – NO TIMBER PRODUCTION IN RUNNELS COUNTY CURRENTLY)

1. Was the land subject to this application converted to timber production after Sept. 1, 1997? .....  Yes  No

If yes, on what date was it converted to timber production? .....

2. Does the property owner wish to have the land subject to this application continue to be appraised as 1-d-1 land? .....  Yes  No

Certification and Signature

NOTICE REGARDING PENALTIES FOR MAKING OR FILING AN APPLICATION CONTAINING A FALSE STATEMENT: If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

"I, \_\_\_\_\_, swear or affirm the following:
Printed Name of Property Owner or Authorized Representative

- 1. that each fact contained in this application is true and correct;
2. that the property described in this application meets the qualifications under Texas law for the special appraisal claimed;
3. that I have read and understand the Notice Regarding Penalties for Making or Filing an Application Containing a False Statement."

sign here

Signature of Property Owner or Authorized Representative

Date

\* May be confidential under Government Code §552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

## IMPORTANT INFORMATION

### GENERAL INFORMATION

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.

Wildlife management is defined as actively using land that at the time the wildlife-management use began, was appraised as qualified open-space or timberland under Tax Code, Chapter 23, Subchapter D or E, to propagate a sustaining breeding, migrating or wintering population of indigenous wild animals for human use, including food, medicine or recreation, in at least three of the following ways: (1) habitat control; (2) erosion control; (3) predator control; (4) providing supplemental supplies of water; (5) providing supplement supplies of food; (6) providing shelters; and (7) making census counts to determine population.

Wildlife management is also defined as actively using land to protect federally listed endangered species under a federal permit if the land is included in a habitat preserve subject to a conservation easement created under Natural Resources Code Chapter 183 or part of a conservation development under a federally approved habitat conservation plan restricting the use of the land to protect federally listed endangered species or actively using land for a conservation or restoration project under certain federal and state statutes. These two types of wildlife management uses do not require showing a history of agricultural use but do require evidence identified in section 6, questions 7 and 8.

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 agricultural 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.

Starting Jan. 1, 2024, if a landowner passes away and the land's ownership transfers from the deceased owner to the deceased owner's surviving spouse; the lands ownership is not considered to have changed. Under this provision, the land is still eligible for special valuation even if the surviving spouse did not timely file a valid application.

A late application may be filed up to midnight the day before the appraisal review board (ARB) 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.

However, under certain conditions, a property owner can file an application after the deadline has passed and the ARB has approved the appraisal records without incurring the 10 percent penalty.

- the land that is the subject of the application was appraised as open-space land under Subchapter D (open-space);
- the land's ownership changed due to the landowner's death during the preceding tax year; and
- the application is filed not later than the delinquency date for the taxes on the land for the year for which the application is filed by:
  - the decedent's surviving spouse or a surviving child;
  - the executor or administrator of the decedent's estate; or
  - a fiduciary acting on behalf of the decedent's surviving spouse or child.

### CHIEF APPRAISER ACTIONS

The chief appraiser shall, as soon as practicable but not later than 90 days after the later of the following two dates: date the applicant's land is first eligible for appraisal; or the date the applicant provides the information necessary, make one of the following decisions:

- approve the application and grant agricultural appraisal;
- disapprove it and ask for more information; or
- deny the application.

### ADDITIONAL INFORMATION REQUEST

The chief appraiser may disapprove the application and request additional information to evaluate this application. This request must be delivered via a written notice to the applicant as soon as practicable but not later than the 30<sup>th</sup> day after the application was filed with the appraisal district. The notice must specify the additional information the applicant must provide so the chief appraiser can make a determination. The applicant must provide the additional information not later than the 30<sup>th</sup> day after the date of the request or the application will be denied. The chief appraiser may extend this deadline for a single period not to exceed 15 days for good cause shown.

### DENIED APPLICATIONS

The chief appraiser may deny an application. He or she must notify the applicant in writing not later than the fifth day after the determination by certified mail. It must state and fully explain each reason for the denial. The landowner can file a protest of the denial with the appraisal review board.

### DUTY TO NOTIFY AND PENALTIES:

The property owner must notify the chief appraiser no later than April 30 following a 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 agricultural use or qualification. Notice must be delivered to the chief appraiser if:

- the property stops being used for agriculture (e.g., voluntarily stopped farming);
- category of land use changes (e.g., from dry cropland to irrigated);
- level of use changes (e.g., a substantial increase or decrease to the number of cattle raised);
- nature of use changes (e.g., a switch from growing corn to growing ornamental plants);
- property owner enters, leaves or changes governmental programs (e.g., 100 acres placed in a conservation reserve program); or
- the land is used for something other than agriculture (e.g., to build a shopping center on most of the land).

### DUTY TO NOTIFY FOR CERTAIN LANDOWNERS:

If land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area, open-space appraisal may be retained if the chief appraiser is notified as required and the property owner:

- is a member of the armed services who is deployed or stationed outside of Texas who intends to return the land to the manner and to the degree of intensity that is generally accepted in the area not later than the 180<sup>th</sup> day after being deployed or stationed outside this state ceases;
- owns land that has previously been under open-space appraisal primarily based on its citrus production; the land is located in a pest management zone; and an agreement was executed to destroy, remove or treat all the citrus trees located on the land that are or could become infested with pests with one of the following: Texas Citrus Pest and Disease Management Corporation, Inc., Texas Commissioner of Agriculture or U.S. Department of Agriculture; or
- owns land that has previously been under open-space appraisal primarily on the basis of livestock; the land is located in a temporary quarantine area established during the tax year by the Texas Animal Health Commission for the purpose of regulating the handling of livestock and eradicating ticks or exposure to ticks under Chapter 167, Agriculture Code.