



# SHERMAN COUNTY APPRAISAL DISTRICT

PO Box 239 / 402 N 3<sup>rd</sup> St. Stratford, Texas 79084-0239  
Phone (806) 366-5566  
www.shermancad.org

## How to complete a Texas Comptroller of Public Accounts form 50-129 application for 1-d-1 (open-space) Agricultural Appraisal

Please review page 5 of the application for important information before completing the application

### 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.

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

#### 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 for 1-d-1 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 30th 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 30th 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 the April 30 following the change in use or eligibility. A change of land use for all or part of the property will trigger substantial additional tax, commonly called 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 cropland);
- level of use changes (e.g., a substantial increase or decrease 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 180th 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., the Texas Commissioner of Agriculture or the 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.

- Top of page 1 :

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

20XX

Sherman County Appraisal District

Tax Year

Appraisal District's Name

Appraisal District Account Number (if known)

(a) We will typically enter this information for you, but if you get a form from somewhere else, you need to make sure and fill this section out.

- Page 1, Section 1:

## SECTION 1: Property Owner/Applicant

The applicant is the following type of property owner:

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

JOHN DOE

01/01/1900

Name of Property Owner

Date of Birth

911 ADDRESS

Physical Address, City, State, ZIP Code

555-555-5555

JDOE@JOHNDOE.COM

Primary Phone Number (area code and number)

Email Address\*

12345 MAIN STREET, OUR TOWN, TEXAS 77000

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

We will also fill **MOST** of this information out for you, unless you get the form from somewhere else. **Please fill it out completely.**

- (a) Check the appropriate type of applicant.
- (b) Write the current owner of the property.
- (c) Write the current owner's birthdate
- (d) Write actual address if applicable.
- (e) Write phone number that district can contact owner at.
- (f) Email
- (g) Write mailing address of the owner.

• **Page 1, Section 2: If owner is the applicant, they may skip this step**

**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

Other and explain basis: \_\_\_\_\_

**JOHN DOE**

Name of Authorized Representative

**TAX AGENT**

**555-555-5555**

**TAXAGENT@TA.COM**

Title of Authorized Representative

Primary Phone Number (area code and number)

Email Address\*

**12345 MAIN STREET, OUR TOWN, TEXAS 77000**

Mailing Address, City, State, ZIP Code

**(a) If applicant is not the owner of the property, check the appropriate box and complete the personal information.**

• **Page 1 Section 3:**

**SECTION 3: Property Description and Information**

Provide the descriptive information requested below for the property that is the subject of this application or attach last year's tax statement, notice of appraised value or other correspondence identifying the property.

**01500-00001-00000-000000    640.70**

Account Number (if known)

Number of Acres (subject to this application)

Legal description, abstract numbers, field numbers and/or plat numbers:

**AB 1234 SEC 001 1T-T&NO**

**(a) This section will also be filled out for you unless you get this from from somewhere else. Fill in account number, if known, number of acres and legal description.**

- **Page 2, Section 3:**

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

Select the appropriate box in response to each question below.

- Has the ownership of the property changed since Jan. 1 of last year or since the last application was submitted? .....  Yes  No  
If yes, the new owner must complete all applicable questions in section 4 and, if the land is used to manage wildlife, section 5 must be completed.
- Last year, was 1-d-1 appraisal allowed on this property by the chief appraiser of this appraisal district? .....  Yes  No  
If no, all applicable questions in section 4 must be completed and, if the land is used to manage wildlife, section 5 must be completed.  
If yes, complete only those parts of sections 4 and 5 that have changed since the earlier application or any information in sections 4 and 5 requested by the chief appraiser.
- Is this property located within the corporate limits of a city or town? .....  Yes  No

- If ownership of the property has changed in **ANY** way (ownership, name change, spelling, marriage, death, etc.), the applicant **MUST** Check “yes” and complete the entire application in full.
  - If ownership has not change in **ANY** way, but the owner has received an application from the district, the applicant **MUST** complete the entire application in full.
- If ownership of the property has not changed in **ANY** way and the property was appraised as 1-d-1 (open space) agricultural appraisal in the previous year, the applicant may check “Yes”.
  - The applicant **MUST** complete all sections of information that has changed since the last application was submitted.
- Is the property within a city limit? Check “Yes” or “No”.

- **Page 2, Section 4**

**SECTION 4: Property Use**

- Describe the current and past agricultural uses of this property as described in Section 3, starting with the current year and working back 5 years or until 5 out of 7 years of agricultural use is shown. Use the agricultural land categories listed in the important information section of this form. Divide the total acreage according to individual uses to which the land is principally devoted. 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 (Lists all that apply)	Acres Principally Devoted to Agricultural Use
Current	irrigated land - 240 ac/dry land - 200.7 ac/native pasture - 100 ac/CRP land - 100 ac	640.7
1	irrigated land - 240 ac/dry land - 200.7 ac/native pasture - 100 ac/CRP land - 100 ac	640.7
2	irrigated land - 240 ac/dry land - 200.7 ac/native pasture - 100 ac/CRP land - 100 ac	640.7
3	irrigated land - 240 ac/dry land - 200.7 ac/native pasture - 100 ac/CRP land - 100 ac	640.7
4	irrigated land - 240 ac/dry land - 200.7 ac/native pasture - 100 ac/CRP land - 100 ac	640.7
5	irrigated land - 60 ac / dry land 400.7 ac	640.7
6	irrigated land - 60 ac / dry land 400.7 ac	640.7
7	dry land - 640.7 ac	640.7

- In the box marked “Current” record the application year, the current use of the land and the amount of acres that are to be used.
  - In the spaces below the current year information, record the history of use for each year.

- **Page 2, Section 4 continued**

2. (a) List the livestock, exotic animals or exotic 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 the space is not sufficient.

Livestock, Exotic or Wildlife	Number of Acres
CATTLE	200.7
<b>*NOTE - native grass land will not qualify for exemption unless livestock is grazing land or grass is baled for hay.</b>	

2. Describe the current use of the property if used for livestock. If property is used for something other than livestock, record **N/A** in these areas.
- a. Record the type of livestock and amount of acreage used to raise the livestock.

- (b) List the number of head of livestock or exotic animals that are raised or kept on the property (average over the year). Attach a list if the space is not sufficient.

Livestock or Exotics	Number of Head
CATTLE	15 HEAD
<b>*MINIMUM REQUIREMENT - 1 HEAD PER 15 ACRES</b>	

- b. Record the amount of livestock and average total herd to be grazing the property.

3. List the crops grown (including ornamental plants, flowers or grapevines) and the number of acres devoted to each crop. Attach a list if the space is not sufficient.

Type of Crop	Number of Acres
CORN/COTTON	240 AC
WHEAT/MILO	200.7 AC

3. Describe the current crops and acres used of the property to grow said crops. If the property is used for something other than the growing of crops, mark this space **N/A**.

**SECTION 4: Property Use (concluded)**

4. List the participation in any government programs for planting cover crops or land lying idle and the number of acres devoted to each program. Attach a list if the space is not sufficient.

Program Name	Number of Acres
CRP	100 AC

4. List any government program that is claimed on the property and the acreage involved in said program. If property is not in a program, mark this space **N/A**.



3. Attach the wildlife management plan for the property using the appropriate Texas Parks & Wildlife Department form (obtained at [www.tpwd.texas.gov/landwater/land/private/agricultural\\_land/](http://www.tpwd.texas.gov/landwater/land/private/agricultural_land/)).
4. Was the land subject to wildlife management a part of a larger tract of land qualified for 1-d-1 or timberland 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, a threatened species or a candidate species for listing by as threatened or endangered?  Yes  No
7. (a) Is the land that is the subject of this application 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
- If yes to questions 7(a) and (b), provide evidence of the permit and of the conservation easement or habitat conservation plan. Your application cannot be approved without this evidence.
8. Is the land that is the subject of this application 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.

➤ **Complete #3-#8 check boxes as needed**

• **Page 4 Section 6**

➤ **Complete this section ONLY if converting to Timber Production**

**SECTION 6: Conversion to Timber Production**

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

• **Page 4 Section 7**

**SECTION 7: 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, **John Doe**, \_\_\_\_\_, swear or affirm the following:  
Printed Name of Property Owner or Authorized Representative

- that each fact contained in this application is true and correct;
- that the property described in this application meets the qualifications under Texas law for the special appraisal claimed;
- 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

**01/01/2000**

\_\_\_\_\_  
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.

- Read the **BOLD FONT** warning before signing the application.
- Property owner or representative **MUST** record name to swear or affirm.
- Property owner or representative **MUST** sign and date the application in order for it to be valid.
- If the property is the subject of a lease, please be sure to submit a copy of the lease for our records.

Legal Description: SEE PAGE 1 FOR LEGAL DESCRIPTION

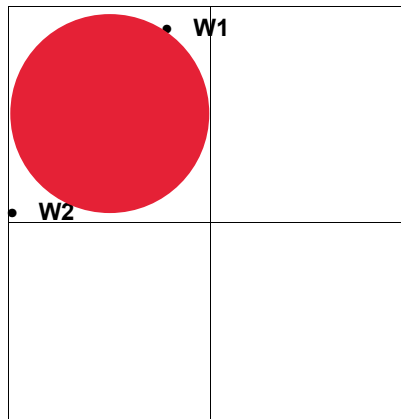
Parcel # SEE TOP OF PAGE 1

Year	Agriculture Use				Non-Ag use	Total Acres
	Irrigated Farmland	Dry Farmland	CRP Land	Native Grassland	Building Site, Etc.	
2024-Current	240.00	200.70	100.00	100.00		640.70
2023	240.00	200.70	100.00	100.00		640.70
2022	240.00	200.70	100.00	100.00		640.70
2021	240.00	200.70	100.00	100.00		640.70
2020	240.00	200.70	100.00	100.00		640.70
2019	60.00	400.70				640.70
2018	60.00	400.70				640.70
2017		640.70				640.70

WELL INFORMATION: Please provide the Discharge Size, Rate (GPM), and Status (active, inactive, abandoned, or stock well) for each well.

SIZE	RATE	STATUS
W1 8"	250 GPM	ACTIVE
W2 8"	300 GPM	ACTIVE

ADDITIONAL INFORMATION: Please locate wells & pivots



Review the application for errors and blank spaces. Submit the application timely to the district by mail or in person. Please send by email to [rtims@shermancad.org](mailto:rtims@shermancad.org).

Persons submitting applications in person can and should request a date stamped copy at the time of submission.