

# Application for Restricted-Use Timberland Appraisal

Form 50-281

Tax Year \_\_\_\_\_

Appraisal District's Name \_\_\_\_\_

Appraisal District Account Number (if known) \_\_\_\_\_

**GENERAL INFORMATION:** Land qualifies for restricted-use timberland appraisal if it is an aesthetic management zone, critical wildlife habitat zone or streamside management zone or if timber was harvested from the land when it was qualified for timberland appraisal and has been regenerated for timber production to the intensity that is typical in the area.

**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/Applicant

The applicant is the following type of property owner:

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

Name of Property Owner \_\_\_\_\_

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

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

Title of Authorized Representative \_\_\_\_\_

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

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

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

## 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.

Account Number (*if known*) \_\_\_\_\_

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

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

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  
If yes, the new owner must complete all applicable questions in Sections 4 and 5.
- 2. Last year, was restricted-use timberland appraisal allowed on this property by the chief appraiser of this appraisal district? .....  Yes  No  
If no, you must complete all applicable questions in Sections 4 and 5.  
If yes, complete only those parts of Sections 4 and 5 that have changed since your earlier application or any information in Sections 4 and 5 requested by the chief appraiser.
- 3. Is this property located within the corporate limits of a city or town? .....  Yes  No

SECTION 4: Property Use

- 1. Is the land described in this section an aesthetic management zone? .....  Yes  No

A. If yes, describe the location of the aesthetic management zone:

[Empty text box for describing the location of the aesthetic management zone]

B. How many acres described in this section are in this zone? ..... \_\_\_\_\_ acres

- C. Is timber harvesting on the acreage in this zone restricted for aesthetic or conservation purposes? .....  Yes  No

a. If yes, check or describe the specific purpose for which timber harvesting is restricted:

- Maintaining standing timber adjacent to public rights-of-way (such as highways or roads)
- Preserving a forest area designated by the Texas A&M Forest Service director as special or unique
- Other (describe specifically, using additional sheets if necessary)

[Empty text box for describing the specific purpose for which timber harvesting is restricted]

- 2. Is the land described in this section a critical wildlife habitat zone? .....  Yes  No

A. If yes, describe the location of the critical wildlife habitat zone:

[Empty text box for describing the location of the critical wildlife habitat zone]

B. How many acres described in this section are in this zone? ..... \_\_\_\_\_ acres

- C. Is timber harvesting in this zone restricted on the land described in Section 3B to provide for the protection of an animal or plant? .....  Yes  No

a. If yes, name the animal(s) or plant(s) that are protected by restricted harvesting:

[Empty text box for naming the animal(s) or plant(s) protected by restricted harvesting]

b. Check each benefit being provided to the animal(s) or plant(s) described above:

- Habitat control     Erosion control     Predator control
- Supplemental supplies of water     Supplemental supplies of food     Shelter
- Census counts to determine population

- 3. Is the land described in this section a streamside management zone? .....  Yes  No

A. If yes, describe the location of the streamside management zone:

[Empty text box for describing the location of the streamside management zone]

B. How many acres are in the streamside management zone? ..... \_\_\_\_\_ acres

- C. Is timber harvesting in this zone restricted in accordance with a management plan? If yes, attach a copy of the management plan .....  Yes  No

SECTION 4: Property Use (concluded)

D. Check the purpose for which timber in this zone is restricted:

- To protect water quality
- To preserve a waterway (such as a lake, river, stream or creek)
- Other (describe specifically, using additional sheets if necessary)

Empty rectangular box for describing other purposes.

SECTION 5: Describe Harvesting of Timber and Regeneration for Timber Production

1. At the time the timber was harvested, was open-space timberland appraisal allowed on the land described in Section 3 by the chief appraiser of this appraisal district?  Yes  No
2. Has timber been harvested and is the land being regenerated for timber production?  Yes  No
  - A. If yes, on what date was the timber harvested? \_\_\_\_\_
3. Is the land being regenerated with intent to produce income?  Yes  No
4. How many acres described in Section 3 have been harvested and regenerated for timber production? \_\_\_\_\_ acres

SECTION 6: 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

## APPLICATION DEADLINES

The completed application must be filed with the chief appraiser before May 1 of the year for which timberland 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.

## 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 special 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 timber production or agricultural use or qualification. Notice must be delivered to the chief appraiser if:

- the property stops being used for timber production (e.g., voluntarily decide to stop actively managing the land to produce income);
- category of land use changes (e.g., from growing timber to grazing cattle); or
- the land is used for something other than agriculture (e.g., to build a shopping center on most of the land).