

HENDERSON COUNTY APPRAISAL DISTRICT

OPEN-SPACE LAND APPLICATION FOR YEAR _____ - TIMBERLAND SPECIAL VALUATION

In order to claim the open-space land valuation, this application must be timely filed BETWEEN JANUARY 1ST AND APRIL 30TH OF THIS APPRAISAL YEAR.

OWNER'S NAME:	EMAIL:
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PREVIOUS OWNER:

CURRENT MAILING ADDRESS: (number / street)	(city, state, zip)
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TELEPHONE NUMBER: (home and work)	DATE OF BIRTH:
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IDENTIFICATION OF LAND: (please attach a copy of deed if purchased within the last 8 weeks or filed out of Henderson County.) Account Number and legal description:
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PROPERTY USAGE, LIST PRINCIPAL USE OF THE LAND UNDER THE LEGAL DESCRIPTION FOR THE LAST 5 OUT OF 7 YEARS.				
Total Acres	Homesite (acres)	Non-timber use (acres)	Pine (acres)	Hardwood mix (acres)

Has this property previously been granted open-space timberland appraisal by the chief appraiser? Yes No
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Has the information reported previously in your application for the prior year changed? Yes No
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Is the land listed under legal description located within the corporate limits of a city or town? Yes No
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PLEASE SUBMIT A MANAGEMENT PLAN FROM THE FOREST SERVICE WITH THIS APPLICATION.

****IMPORTANT****

APPLYING FOR THIS SPECIAL VALUATION INDICATES THAT YOU ARE GOING INTO A COMMERCIAL TIMBER OPERATION. THIS MEANS YOU WILL BE CUTTING AND REPLANTING THE TIMBER ACCORDING TO THE TIMBER MANAGEMENT PLAN. IF THIS IS NOT YOUR INTENT, THEN YOU DO NOT QUALIFY FOR THE SPECIAL VALUATION.

Land qualifies for special appraisal (timber appraisal) if it is 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, Subchapters C and D, Texas Property Tax Code, for five (5) of the preceding seven (7) years. The land must also be used for timber production to the degree of intensity generally accepted in the area with INTENT to PRODUCE INCOME.

AN APPLICATION FOR THE OPEN-SPACE TIMBERLAND VALUATION DOES NOT HAVE TO BE FILED ANNUALLY ONCE SUCH VALUATION IS GRANTED. HOWEVER, THE CHIEF APPRAISER MAY REQUIRE A NEW APPLICATION TO BE FILED TO CONFIRM THAT THE LAND IS CURRENTLY ELIGIBLE FOR OPEN-SPACE TIMBERLAND VALUATION.

IF THE USE OF ALL OR PART OF QUALIFYING LAND CHANGES TO A NON-QUALIFYING USE, THE LAND WHICH CHANGES USE CAN STILL BE SUBJECT TO A ROLLBACK IN TAXES FOR EACH OF THE PRECEDING THREE (3) YEARS IN WHICH OPEN SPACE TIMBERLAND VALUATION HAS BEEN GRANTED.

IN ADDITION, A PENALTY WILL BE IMPOSED IF THE OWNER FAILS TO NOTIFY THE CHIEF APPRAISER IN WRITING BEFORE MAY 1ST AFTER THE ELIGIBILITY FOR OPEN-SPACE TIMBERLAND VALUATION ENDS. THIS PENALTY WILL BE EQUAL TO 10% OF THE DIFFERENCE BETWEEN THE TAXES IMPOSED ON THE PROPERTY IN EACH YEAR THAT THE PROPERTY WAS ERRONEOUSLY ALLOWED THE SPECIAL VALUATION AND THE TAXES THAT WOULD OTHERWISE HAVE BEEN IMPOSED.

IF THE APPLICATION IS GRANTED AFTER BEING FILED LATE, THE OWNER IS LIABLE FOR A PENALTY OF 10% OF THE DIFFERENCE IN THE AMOUNT OF TAXES IMPOSED ON THE PROPERTY AND THE AMOUNT THAT WOULD BE IMPOSED IF THE PROPERTY WERE TAXED AT MARKET VALUE.

ANY PERSON WHO MAKES A FALSE ENTRY UPON THE FOREGOING RECORD SHALL BE SUBJECT TO ONE OF THE FOLLOWING PENALTIES: imprisonment for a period not exceeding 10 years but not less than 2 years, and/or a monetary fine not exceeding \$5000, or both such imprisonment and fine. Alternatively, the individual may face incarceration in a jail for a duration of up to 1 year, or a fine not surpassing \$2000, or both the specified fine and imprisonment as outlined in Section 37.10 of the penal code.

Your signature below authorizes entry onto subject property for inspection of timberland.

SIGNATURE:	DATE:
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HENDERSON COUNTY APPRAISAL DISTRICT

1751 Enterprise St. | P.O. Box 430 Athens, TX 75751

(903) 675-9296 | (903) 675-4223 FAX

www.henderson-cad.org

Dear Taxpayer:

Tax Code Section 23.72(a) sets the standards for determining whether land qualifies: "Land qualifies for appraisal . . . if it is currently and actively devoted principally to production of timber or forest products to the degree of intensity generally accepted in the area with INTENT TO PRODUCE INCOME and has been devoted principally to production of timber or forest products or to agricultural use that would qualify the land for appraisal ...for five (5) of the preceding seven (7) years."

Land shall be considered principally devoted to timber production when the existing timber resources are sufficient to warrant management for commercial production or the land resource is being developed and managed for the production of timber. This does not include harvesting timber for firewood purposes.

It has become a practice with the Henderson County Appraisal District for anyone seeking a timber valuation on land to be on a timber program with the Texas Forest Service or the ASCS. The implementation of this practice serves as a means of qualifying bona fide timberland by experts in the field, and also to assist the Texas Forest Service in the search to find new timber for the future.

Sincerely,

Henderson County Appraisal District

FOREST SERVICE

Jason Ellis, Forestry

Agent 1015 SE Loop 456

Jacksonville, Texas 75766

(903) 586-7545