

Application for Open-Space Land Appraisal for Ecological Laboratories

Form 50-166

Appraisal District's County

Appraisal District Account Number (if known)

Tax Year

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

FILING INSTRUCTIONS: File this form 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

Individual Partnership Corporation Other (specify): _____

Name of Property Owner

Date of Birth

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 (continued)

Select the appropriate box in response to each question below.

1. Did the appraisal district allow 1-d-1 appraisal on this property last year? Yes No
If yes, continue to question 2. If no, skip to Section 4 and complete all applicable questions.
2. Has the property's ownership changed since Jan. 1 of last year or since submitting the last application? Yes No
If no, skip to question 5 and then complete only those parts of Section 4 that have changed since the earlier application or any information in Section 4 the chief appraiser requests.
3. Has the former owner passed away **and** are you the surviving spouse?..... Yes No
4. Is the new owner using the land in materially the same way as in the preceding year and is the use overseen or conducted by the same individuals who oversaw or conducted that use in the preceding year Yes No
If yes to questions 3 and/or 4, complete only those parts of Section 4 that have changed since the earlier application or any information in Section 4 the chief appraiser requests.
If no to both questions 3 and 4, the new owner must complete all applicable questions in Section 4.
5. Is this property located within the corporate limits of a city or town?..... Yes No

SECTION 4: Property Use as an Ecological Laboratory

1. Is the property currently used as an ecological laboratory? Yes No
2. Is the property principally used as an ecological laboratory?..... Yes No
3. Identify the public or private college or university that uses the property as an ecological laboratory.

Name of College or University

Name of Department at the College or University

Name of Contact at the College or University

Phone (area code and number)

Mailing Address, City, State, ZIP Code

4. List the current and previous specific activities conducted by the college or university on the property described in Section 3, starting with the current year and working back five years or until five out of seven years of ecological laboratory use is shown. Attach a list if the space is not sufficient.

Year	College or University	Activity	Number of Acres	Annual Time Spent (hours)	Ecological Objective
Current					
1					
2					
3					
4					
5					
6					
7					

5. Provide a copy of the agreement between the property owner and the college or university indicating the property is used principally as an ecological laboratory.

SECTION 5: 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; and
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

Land qualifies for special appraisal (1-d-1 appraisal) if it has been used:

- for agriculture or production of timber or forest products for five of the preceding seven years and is currently devoted principally to agricultural use, including wildlife management, as defined by statute;
- principally as an ecological laboratory by a public or private college or university for five of the preceding seven years; or
- to protect federally listed endangered species under a federal permit or for conservation or restitution projects under certain federal and state statutes.

The land must also be used for agriculture to the degree of intensity generally accepted in the area.

The land value is based on the annual net income from a typical lease arrangement that would have been earned from the land during the five-year period preceding the year before the date of appraisal by an owner using ordinary prudence in the management of the land and the farm crops and livestock produced or supported on the land, including income received from hunting or recreational leases.

Land used principally as an ecological laboratory by a public or private college or university must have been used principally in that manner by a college or university for five of the preceding seven years. An exception applies if that land first qualified for special appraisal based on its use as an ecological laboratory in the 2014 – 2020 tax years. If so, for the 2021 – 2026 tax years, the land's qualification for special appraisal under Tax Code Chapter 23, Subchapter D, is governed by the law as it existed on Dec. 31, 2020.

If you have questions consult the *Comptroller's Manual for the Appraisal of Agricultural Land* or your local appraisal district staff. The manual may be found on the Comptroller's website.

APPLICATION DEADLINES

Complete and file this application and all supporting documentation with the chief appraiser before May 1 of the year you are applying for agricultural appraisal. If the chief appraiser approves the application, you do not need to file again in later years unless the chief appraiser requests a new application.

If a landowner passes away and the land's ownership transfers from the deceased owner to the deceased owner's surviving spouse; the land's ownership is not considered to have changed for the purposes of Tax Code Section 23.54(e). Under this provision, the land is still eligible for special valuation even if the surviving spouse did not timely file a valid application.

If qualifying land's ownership is transferred to a new owner who uses the land in materially the same way and the use is overseen or conducted by the same individuals during the preceding tax year, the land's ownership is not considered to have changed for the purposes of Tax Code Section 23.54(e). Under this provision, the land is still eligible for special valuation even if the new owner did not timely file a valid application.

A late application may be filed before the appraisal review board (ARB) approves appraisal records for the year, which usually occurs in July. If the chief appraiser approves a late application a penalty 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.

A property owner can file an application after the deadline without incurring the 10 percent penalty if:

- the ARB has not approved the appraisal records; and
- the chief appraiser appraised the land that is the subject of the application as open-space land under Tax Code Chapter 23, Subchapter D, in the preceding tax year; and
 - 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 a surviving child; or
 - if qualifying land is transferred to a new owner;
 - the new owner uses the land in materially the same way the former owner used the land during the preceding tax year;
 - the use is overseen or conducted by the same individuals who oversaw or conducted that use during the preceding tax year; and
 - the new owner files the application not later than the later of:
 - the delinquency date for the taxes on the land for the year for which the application is filed; or
 - the first anniversary of the date the land's ownership transferred from the former owner to the new owner.

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 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 request date or the chief appraiser will deny the application. The chief appraiser may extend this deadline for a single period not to exceed 15 days for good cause shown.

Important Information

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 protest the denial with the ARB.

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 ecological laboratory use or qualification. Notice must be delivered to the chief appraiser if:

- the property owner stops using the land for an ecological laboratory;
- nature of use changes (e.g., a switch from ecological laboratory use to growing corn);
- property owner enters, leaves or changes governmental programs (e.g., 100 acres placed in a conservation reserve program); or
- the property owner uses the land for something other than ecological laboratory use (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 property owner notifies the chief appraiser as required; and
- the property owner is an armed services member 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.