

WALLER COUNTY APPRAISAL DISTRICT

900 13TH STREET
PO BOX 887
HEMPSTEAD, TEXAS 77445
(979)921-0060
(979)921-0377(FAX)
www.waller-cad.org

RE: AGRICULTURAL USE APPLICATION

Property Owner:

In accordance to Section 23.54(e) of the Texas Property Tax Code, enclosed you will find the agricultural use application forms for 2025. We have mailed these to you for at least one of the following reasons:

- (1) Ownership or name change
- (2) Acreage change
- (3) Use of land change
- (4) Request by owner
- (5) Request by appraisal district

In order to be considered for agricultural special use evaluation, **this application must be filled out completely and returned with supporting documentation before May 1, 2025. Applications filed on May 1st or later will receive a 10% penalty for filing late.** Applications received after the roll is certified (mid-July) will be too late to consider.

Failure to comply with the above request will result in the loss of the agricultural special use evaluation for 2025.

If you have any questions, please contact this office. Office hours are 8-5pm Monday-Friday. You may find additional information on our website: www.waller-cad.org.

Becky Gurrola
Chief Appraiser
Waller County Appraisal District

ATTENTION

To ALL OWNERS of UDI Properties and ALL OWNERS of Multiple tract properties that are contiguous:

In previous years, in order to comply with the Property Tax Code, Waller CAD would require

- An application from each owner of a UDI property
- Applications for each parcel in a contiguous multi-tract with a single owner

Because of this requirement, many owners would need to complete multiple applications with the same information for each individual account. We are hoping to eliminate this & expedite the process.

This year, we have “modified” applications (which complies with the Property Tax Code) so that:

- Only one application would be required for a UDI property (everyone with ownership interest in the property will need to complete & sign an affirmation page).
- Only one application would be required for a “multiple tract” property where one owner owns multiple tracts of contiguous agricultural property (All parcels must be listed on the application).

It is completely voluntary of the property owner to complete the modified application but it could eliminate the need to complete several applications for the same tract of land.

If you have any questions concerning this or if you would like a “modified” application for your property, please contact:

Amy Kmiec (979)921-8140

amyk@waller-cad.org

Morgan Bailey (979)921-3434

morganb@waller-cad.org

WALLER COUNTY APPRAISAL DISTRICT

PO BOX 887 900 13TH ST HEMPSTEAD, TEXAS 77445
 (979)921-0060 (voice) (979)921-0377 (fax)

RECEIVED: _____
 APPROVED: _____ DENIED: _____
 REQ ADDITIONAL INFO: _____
 PROCESSED BY: _____
 SCANNED: _____

PART 1: This is information that the Property Tax Division of the Texas Comptroller's Office requires for the Appraisal District to have on all qualified property with the Agriculture Special Use Valuation.

APPLICATION FOR 1-d-1 (OPEN-SPACE) AGRICULTURAL USE APPRAISAL

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.**

APPLICATION YEAR: 2025 Prop ID: _____

Section 1: Property Owner/Applicant

Owner's Name & Mailing Address:

The applicant is the following type of property owner:

☐ 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 or mailing 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: _____

Provide the following information for the individual with the legal authority to act for the property owner in this matter:

 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

Property ID: _____

GEO ID: _____

Property's Legal Description

Number of Acres for Which Application is Made: _____ACRES

Select the appropriate box in response to each question below.

1. Has the ownership of the property changed since January 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, complete Section 5.

2. Has the former owner passed away?..... ☐ Yes ☐ No

If yes, are you the surviving spouse of the former owner?..... ☐ Yes ☐ No

3. Last year, was 1-d-1 appraisal allowed on this property by the appraisal district's chief appraiser?..... ☐ Yes ☐ No

If no, you must complete all applicable questions in Section 4 and, if the land is used to manage wildlife, complete Section 5.

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. **Waller CAD requires all sections to be completed.**

4. Is this property located within the corporate limits of a city or town? ☐ Yes ☐ No

SECTION 4: Property Use

1. Describe this property's current and past agricultural uses as described in Section 3, starting with the current year and working back five years or until five out of seven 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 (List all that apply)	Acres Principally Devoted to Agricultural Use
2025		
2024		
2023		
2022		
2021		
2020		
2019		
2018		

2. (a) List the livestock, exotic animals or exotic fowl raised 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

(b) List the number of head of livestock or exotic animals 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

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

4. List 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

5. If the property is now used for any nonagricultural activities, list all nonagricultural uses and the number of acres devoted to each use. Attach a list if the space is not sufficient.

Non-Agricultural Use	Number of Acres

SECTION 5: Wildlife Management Use

Complete this section only if the land is used for wildlife management. If the land is not used for wildlife management, do not complete this section.

1. If the land is used to manage wildlife, list at least three of the wildlife management practices being used (listed and described in the important information section of this form).

A. _____

B. _____

C. _____

2. Indicate the property's agricultural land use category (described in the important information section of this form) 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. Does the property have a wildlife management plan that uses the appropriate Texas Parks and Wildlife Department form? If yes, attach the wildlife management plan for the property using the appropriate Texas Parks and Wildlife Department form (obtained at www.tpwd.texas.gov/landwater/land/private/agricultural_land/).....

☐ Yes

☐ No

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.

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

If yes, complete section 5, question 1, and all other questions in that section that describe the previous agricultural use of this land..

SECTION 8: 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; and
3. that I have read and understand the Notice Regarding Penalties for Making or Filing an Application Containing a False Statement.

**SIGN
HERE** 

Authorized Signature

Title

Printed Name

Date

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 land's use 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 5, 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 land's 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 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.

An application can be filed after the deadline if:

- 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 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.

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 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 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 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 in 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).

Important Information(continued)

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 Agriculture Code Chapter 167

PART 2: THIS INFORMATION IS REQUIRED BY THE APPRAISAL DISTRICT IN ORDER TO DETERMINE AGRICULTURAL SPECIAL USE VALUATION. If this section is not completed and returned to the appraisal district, the Ag-Use Valuation will not be granted.

AFFIDAVIT AS PROOF OF AG-USE HISTORY

WALLER COUNTY APPRAISAL DISTRICT
900 13TH STREET PO BOX 887
HEMPSTEAD, TEXAS 77445-0887
(979)921-0060 (979)921-0377(FAX)

This application must be completed by the owner or lessee and returned to this office. **Proof of production may and can be requested by the Chief Appraiser.** Proof of production can be established by submitting Schedule F's, receipts for sales and purchases of agricultural products, fertilizer, and feed as well as soil tests. **This affidavit must be notarized.**

Application Year: **2025**

Property Owner's Name & Mailing Address:

PHONE NUMBER: _____

EMAIL ADDRESS: _____

Property Information: PROP ID: _____

Property's Legal Description:

Number of Acres for Which Application is Made: _____ ACRES

ALL PROPERTY IS SUBJECT TO AN ON-SITE REVIEW. PLEASE GIVE A BRIEF DESCRIPTION ON THE LOCATION OF THE PROPERTY:

IMPORTANT INFORMATION

Waller County Appraisal District's Chief Appraiser requires for everyone to complete the attached pages to this application before granting the valuation. This is useful information needed to determine whether the property qualifies.

YOU MAY REQUEST A COPY OF "WALLER COUNTY APPRAISAL DISTRICT'S GUIDELINES & REQUIREMENTS" BY CALLING THE OFFICE AT (979)921-0060 OR IN PERSON AT 900 13TH STREET HEMPSTEAD, TEXAS. WE ARE OPEN MONDAY-FRIDAY 8 AM – 5 PM. These forms and other information are also available on our website: www.waller-cad.org.

ALL WILDLIFE APPLICATIONS MUST INCLUDE A COPY OF YOUR CURRENT MANAGEMENT PLAN AND PROOF OF MANAGEMENT ACTIVITIES.

PLEASE NOTE: ALL INFORMATION PROVIDED ON AND WITH THIS AFFIDAVIT IS SPECIFICALLY FOR THE PROPERTY DESCRIBED ABOVE.

In order for the property to qualify for 1-d-1 Agricultural Appraisal, the appraisal district not only needs the current agricultural use of the property, but also the production history of the property. (5 of 7 years of history is needed to qualify).

PART 1: LESSEE INFORMATION

1. Is this property being leased for agricultural purposes?

☐ Yes

☐ No

If **YES**, **OWNER** must complete **PART 1** and the **LESSEE** must complete **PARTS 2-4** of this section. If there has been more than one lessee, have each lessee complete the affidavit for the appropriate year(s). For additional copies of this form call Waller CAD at (979)921-0060.

If **NO**, the owner should skip to **PART 2** and will complete the rest of the affidavit.

LESSEE NAME: _____

LESSEE ADDRESS: _____

LESSEE PHONE#: (____) _____

YEARS LEASED: _____ TO _____

ACRES LEASED: _____

RENT AMT: \$_____/ACRE

PLEASE ATTACH A COPY OF LEASE

PART 2: CURRENT AGRICULTURE USE OF PROPERTY

GRAZING
LAND
INFORMATION

List number of animals for each category:

CATTLE: Cows (900 lbs & up): _____ Bulls: _____ Heifers (650-899 lbs): _____ Calves (<650 lbs): _____

HORSES: Mares: _____ Studs: _____ Geldings: _____ Colts/Fillies (up to 4 yrs): _____ Miniatures: _____

GOATS: Nannies: _____ Billies: _____ **SHEEP:** Ewes: _____ Rams: _____ **OTHER**

Number of months kept on property _____ Rotation Location: _____

How many acres of this property is accessible to the animals? _____

Is the property totally fenced? ____YES ____NO If no, how many acres are fenced for grazing: _____

Native Pasture: ____acres **Improved Pasture:** ____acres **Wooded Pasture:** ____acres

If the property is grazed with adjoining properties, list other tracts used:

Owner Name: _____ Number of Acres _____

Note: A copy of the lease is requested for the above mentioned accounts.

CROP LAND
INFORMATION

HAY: Total number acres of hay: _____

Is the property you use for hay totally cleared? ____YES ____NO

If no, how many acres are cleared: _____

Date of last SOIL TEST: _____

Lbs of Fertilizer/acre applied for current year crop: _____

IRRIGATED CROPS: Crop _____ acres ____ Crop _____ acres ____

ROW CROPS: (Cotton, Maize, Corn, Soybeans, Peanuts, Watermelons, etc)

Crop _____ acres ____ Crop _____ acres ____

Crop _____ acres ____ Crop _____ acres ____

CRP Program: Farm # _____ Acres _____

PART 2: CURRENT AGRICULTURE USE OF PROPERTY (CONTINUED)

OTHER MISC AGRICULTURE USES	ORCHARDS:
	Type of Crop _____ # of trees in production: _____ acres _____
	TREE FARMS:
	Species of Trees _____ # of trees in production _____ acres _____
	APIARY: (Waller CAD requires pictures of active Hives)
	# of hives _____ acres _____

PART 3: PRODUCTION HISTORY

GRAZING LAND PRODUCTION HISTORY

Year	2024	2023	2022	2021	2020	2019	2018
# OF ANIMALS PURCHASED							
# OF ANIMALS SOLD							
# OF UNITS ON PROPERTY							

CROPLAND PRODUCTION HISTORY

	YEAR	2024	2023	2022	2021	2020	2019	2018
LBS OF FERTILIZER PER ACRE								
HAY	# OF CUTTINGS*							
	TOTAL # OF ROUND BALES/YEAR							
	TOTAL # SQUARE BALES/YEAR							
IRRIGATED CROPS	CROP #1	LBS/BUSHEL PER ACRE						
	CROP #2	LBS/BUSHEL PER ACRE						
ROW CROPS	CROP #1	LBS/BUSHEL PER ACRE						
	CROP #2	LBS/BUSHEL PER ACRE						
	CROP #3	LBS/BUSHEL PER ACRE						
	CROP #4	LBS/BUSHEL PER ACRE						

*If only one (1) hay cutting was made, please explain why: _____

PART 3: PRODUCTION HISTORY (CONTINUED)

PRODUCTION HISTORY OF OTHER MISC AGRICULTURAL USES								
Year		2024	2023	2022	2021	2020	2019	2018
ORCHARDS	LBS/BUSHELS PER ACRE							
TREES	# TREES SOLD							
APIARY	# HIVES							

PART 4: AFFIRMATION

The LESSEE must sign this document affirming to the information on this document; If there is no lessee, the OWNER must sign this document affirming the information given.

By signing this document, you understand that if you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

STATE OF TEXAS

COUNTY OF: _____ Affidavits Signature: _____ Date: _____

Printed Name: _____

Sworn and subscribed to before me, the undersigned authority, this the ____ day of _____, 20____.

Signature of Notary: _____ My Commission Expires _____