

Liberty County Central Appraisal District
 2030 Sam Houston St. / P.O. Box 10016
 Liberty, Texas 77575
www.libertycad.com
 Phone: (936) 336-5722 Fax: (936) 336-8390

Application for 1-d-1 (TIMBERLAND)
Open-Space Appraisal
 Year _____

IMPORTANT INFORMATION FOR APPLICANTS

In order to claim Open-Space Timberland Appraisal, this application must be timely filed between January 1 and no later than April 30. The Liberty County Appraisal District also asks that you complete the attached LCAD Timber Use Questionnaire.

Step 1: Owner's Name and Address	Name of Owner		
	Current Mailing Address (Number and Street)		
	City, State and Zip Code		Telephone
Step 2: Describe the Property	Give legal description, abstract numbers, field numbers, or plat numbers. You may attach last year's tax statement or notice of appraised value, or other correspondence identifying the property.		Account Number
			Number of Acres for which application is made:

Last year were you allowed 1-d-1 appraisal on this property by the chief appraiser of the Liberty County Central Appraisal District?..... Yes No

If yes, you need to only complete the parts of Step 3 requiring new information or information that has changed since your earlier application, and all of Step 4. We request that you also complete the attached LCAD Timberland Use Questionnaire.

If no, you must complete all of Steps 3 and 4.

Step 3: Describe the Property's Use	1. List the principal use of the land listed under the legal description for the past seven years. Include both the use of the land for the production of timber or forest products and any non-timber uses of the land.				
	Year	Timber Use	Acres	Non- Timber Use (i.e. homestead)	Acres
	Current				
2. Is the land listed under the legal description currently and actively devoted principally to the production of timber or forest products?..... <input type="checkbox"/> Yes <input type="checkbox"/> No					
3. Is the land listed under the legal description located within the corporate limits of a city or town? <input type="checkbox"/> Yes <input type="checkbox"/> No					

Step 4: Sign the Application	Under Section 37.10, Texas Penal Code, if you make a false statement on this application, you could receive a county jail term of up to 1 year and a fine of up to \$4,000, or a state jail term of 180 days to 2 years and a fine of up to \$10,000.	
	I certify that the information given on this form is true and correct.	
	Sign Here	Date

Other Important Information

An application for Open-Space Timberland Appraisal does not have to be filed annually once such appraisal 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 appraisal. The Liberty County Appraisal District requests that you complete and file the attached LCAD Timberland Use Questionnaire. Your responses in the questionnaire helps us evaluate your eligibility in a more timely manner.

The deadline for filing an Open-Space Timberland Application without penalty is April 30. Late applications will be accepted from May 1 until the day the Appraisal Review Board (ARB) approves the records. Typically, the Liberty County ARB approves the records the last Friday of June each year.

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 tax imposed on the property and the amount that would be imposed if the property were taxed at market value.

If use of all or part of the qualifying land changes to a nonqualifying use, the land which changes use will be subject to a rollback in taxes for each of the preceding five years in which Open-Space Timberland Appraisal has been granted.

In addition, a penalty will be imposed if the owner fails to notify the chief appraiser in writing, before may 1 after eligibility for Open-Space Timberland Appraisal 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 appraisal and the taxes that would otherwise have been imposed.

Under Section 23.78, Texas Tax Code, local jurisdictions may substitute the 1978 market value as the taxable value on properties granted the special value for timberland, therefore changing your tax liability.

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LCAD Timber Use Questionnaire
Supplement to Timber Use Application

Tax Year _____

This additional information is necessary in order to determine if your property qualifies for this special valuation. These questions, however, are not a requirement of the Property Tax Code.

Please return the completed form with your application before May 1. If you have any questions concerning the information requested, please contact the Appraisal District at (936) 336-5722.

1. Is the land under the legal description on the application currently and actively devoted principally to the production of timber and/or forest products?

Yes No

Is there additional commercial use of the land?

Yes No

If so, Describe: _____

2. Indicate classification of timberland and the number of acres of each type:

_____	Hardwood	_____	Acres
_____	Pine	_____	Acres
_____	Mixed	_____	Acres

3. Has a timber inventory of your property been made?

Yes No

If so, in what year? _____

4. Indicate the estimated number of board feet per acre: _____

Individual Estimate

Timber Management Estimate

5. Is your property under contract for timber production?

Yes No

If yes, name of timber manager: _____

6. Have you harvested on your property in the past?

Yes No

If so, in what year? _____

7. Was timber sold as (check all that apply):

Saw Timber

Pulpwood

Cordwood

Other (specify): _____

Fence Post

8. Are you willing to furnish evidence of the sale?

Yes No

If yes. Please attach proof.

9. Do you have current plans to harvest your timber?

Yes No

If so, please indicate projected year: _____

10. Are your boundary lines marked and visible?

Yes No

11. Have you put in fire lanes?

Yes

No

12. Timber management field practices undertaken during the past 3 years:	Yes	No	Location*	Year
Access roads, culverts, drainage developed and maintained				
Boundary lines identified and maintained				
Firebreaks established and maintained				
Reforestation efforts through brush/ hardwood control				
Reforestation efforts through seed tree preservation (natural regeneration)				
Reforestation efforts through site preparation and planted seedlings				
Pre-commercial thinning				
Pine release through cutting or herbicides				
Pulpwood/cordwood cut, preserving adequate stocking				
Harvest cutting (clear, seed tree, diameter limit, selective, shelterwood, salvage) Circle appropriate method				

* Location refers to block, tract or portion thereof.

13. Are you currently a member of the Texas Forestry Association? Yes No

14. Are you currently a member of a Local Forestry Landowner's association?
 Yes _____ No
county

15. Is your property currently approved by the American Tree Farm System?
 Yes _____ No
registration number

16. Is a current timber management plan including treatment schedule on file with the Liberty County Appraisal District for the specific tract in question? Yes No

17. Indicate the most recent inspection of your property by yourself or forest manager _____

The making of a false entry on this form is punishable as provided by Section 37.10, Texas Penal Code.

I certify that the information given on this questionnaire is true and correct.

Applicant's Signature _____

Date _____

If this property was purchased within the last 5 years, please give the previous owner's name.

Price Per Acre: _____