

**OPEN-SPACE LAND APPLICATION FOR YEAR \_\_\_\_\_ - TIMBER**

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

OWNER'S NAME:	
PREVIOUS OWNER:	
CURRENT MAILING ADDRESS: (number/street)	
(city, state, zip)	
TELEPHONE NUMBER: (home and work)	DATE OF BIRTH:
IDENTIFICATION OF LAND: (please attach a copy of deed if purchased within the last 8 weeks or filed out of Henderson Co.)	
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. _____ Homesite (acres) _____ Non-timber use (acres) _____ Pine (acres) _____ Hardwood mix (acres) _____ Total Acres	
Has this property previously been allowed open-space timberland appraisal by the chief appraiser? _____ yes _____ no	
Has the information reported previously in your application for the prior year changed? _____ yes _____ no	
Is the land listed under legal description located within the corporate limits of a city or town? _____ yes _____ no	
<b>***IMPORTANT***</b> <b>PLEASE SUBMIT A MANAGEMENT PLAN FROM THE FOREST SERVICE WITH THIS APPLICATION.</b>	
***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 WILL BE SUBJECT TO A ROLLBACK IN TAXES FOR EACH OF THE PRECEDING FIVE (5) 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 1 <sup>ST</sup> 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.	
<b>****IMPORTANT****</b>	
<b>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.</b>	
ANY PERSON WHO MAKES A FALSE ENTRY UPON THE FOREGOING RECORD SHALL BE SUBJECT TO ONE OF THE FOLLOWING PENALTIES: imprisonment of not more than 10 years nor less than 2 years and/or a fine of not more than \$5000 or both such imprisonment and fine. OR confinement in jail for a term up to 1 year or a fine not to exceed \$2000 or both such fine and imprisonment as set forth in Section 37.10 of the penal code. <b>Your signature below authorizes entry onto subject property for inspection of timberland.</b>	
SIGNATURE:	DATE:

HENDERSON COUNTY APPRAISAL DISTRICT  
P. O. BOX 430, ATHENS, TX 75751  
(903) 675-9296

Dear Taxpayer:

Under Chapter 23, Subchapter # of the Property Tax Code, "Land qualified for timber use valuation if, with the INTENT TO PRODUCE INCOME, it is currently and actively devoted principally to production of timber of forest products."

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 the 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,

*Cody Friedrich*

Cody Friedrich, RPA  
Sr Appraiser / Agriculture Appraiser

**FOREST SERVICE**  
Jason Ellis, Forestry Agent  
1015 SE Loop 456  
Jacksonville, Texas 75766  
(903) 586-7545