



PCAD

PARKER COUNTY APPRAISAL DISTRICT

AG VALUATION SEMINAR

10/10/2024



October Membership Luncheon

Advanced RSVP Required
Payment required prior to event

Deadline to RSVP / or Cancel
by: noon on October 15, 2024

Email: christine@gmwar.org
Or shawn@gmwar.org

Call 817.596.5010

Thursday – October 17, 2024

@ the
Parker County Sheriff's Posse
2251 Mineral Wells Highway
Weatherford, Tx

Luncheon will begin @ 11:30 am

Catered by:

Caitlin's Catering

\$20.00 per person

(includes tax & gratuity)

Sponsored by:

Sherry McKenzie

American Home Shield



GMWAR's Community Service
Committee will Raffle off the Gift Card
Tree full of Gift Cards at the Luncheon!

Benefitting:
OPERATION TEXAS STRONG

THEIR GOAL IS TO GET HOMELESS

Program

Presentation on
The Parker County Appraisal Review
Board (ARB) and the Opportunities to
Serve on the ARB for 2025.
Along with Q&A!

Presented By:

Troy Hanson,
Chief Appraiser with
Parker County Appraisal District.

Appraisal Review Board

DUTIES

The ARB is a group of private citizens authorized to hear appeals and determine protests for ad valorem tax purposes. The ARB is a separate authoritative body and are not employees of the Parker County Appraisal District (PCAD).

ELIGIBILITY

To be eligible for appointment, an applicant must have been a Parker County resident for two (2) years, current on taxes, along with other eligibility restrictions provided in Texas Property Tax Code Section 6.412.

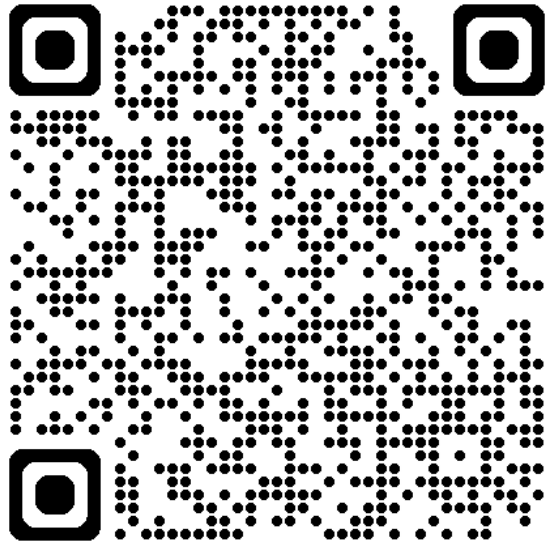
COMPENSATION

ARB service is a full-time commitment during May, June, and July. Per diem compensation is in the amount of **\$200 per full-day**.

Appraisal Review Board Applications

Service opportunity that PAYS!!!

Applications can be found on our
website www.parkercad.org or scan
the QR Code.



**We Want
YOU!**

Introductions

Jerad Gabbert

- jgabbert@parkercad.org

Chris Johnson

- cjohnson@parkercad.org

Amon Pool

- apool@parkercad.org

www.parkercad.org

817-596-0077 x option 4

Application for 1-d-1 (Open-Space) Agricultural Use Appraisal

- form 50-129

Outline

- How to apply
- Who Qualifies
- How to retain it
- Roll Back Taxes
- Lot Size Requirements
- Types of Ag use

ASK QUESTIONS AS WE GO!!!!

How to Apply

1. To be considered for the special ag appraisal the property owner must fill out the application form (50-129) after January 1st but before April 30th of the following year.
2. The form may be turned in after April 30th but before PCAD certifies the tax roll (July 25th). A 10% penalty will be applied for late applications
3. Applications must be turned in with proof of agricultural use. Example: feed receipts, vet records, pictures. This will help the appraiser determine that AG is currently active on the property.
4. If an application is denied, the property owner will be notified by certified mail and the owner has 30 days to file a protest with the ARB.

Completing an AG application

Comptroller Form 50-129

Application for 1-d-1 (Open-Space) Agricultural Use Appraisal

PARKER COUNTY
Appraisal District's Name

1108 SANTA FE DR. WEATHERFORD TX 76086
Address City State Zip Code

IMPORTANT INFORMATION FOR APPLICANTS

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

Land qualifies for special appraisal (1-d-1 appraisal) if it has been (1) used for agriculture for five of the preceding seven years and is currently devoted principally to agricultural use as defined by statute, (2) used to protect federally listed endangered species under a federal permit, or (3) used 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 value of the land 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.

On or after Jan. 1, 2008, an individual is not entitled to have land designated for agricultural use if the land secures a home equity loan described by Article XVI, Section 50(a)(6), Texas Constitution.

If you have questions on completing this application or on the information concerning additional taxes and penalties created by a change of use of the land, you may consult the State Comptroller's Manual for the Appraisal of Agricultural Land and your appraisal district staff. The manual may be found on the Comptroller's Web site at comptroller.texas.gov/taxes/property-tax under the section concerning appraisal manuals.

You must complete this application in full and file it with the chief appraiser before May 1 of the year you are applying for agricultural appraisal. To be accepted, this form must contain information necessary to determine the validity of the claim. If your application is approved, you do not need to file again in later years unless the chief appraiser requests a new application. The chief appraiser may disapprove the application and request additional information. The chief appraiser may deny the application and you may protest that determination to the county appraisal review board in a timely manner. If the chief appraiser requests additional information from an applicant, the information must be furnished within 30 days after the date of the request, or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the information by written order for a single 15 day period.

You may file a late application up to midnight the day before the appraisal review board approves appraisal records for the year which usually occurs in July. If you file a late application and your application is approved, you must pay 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.

OTHER IMPORTANT INFORMATION

If the initial application form does not contain all the information needed to determine whether property qualifies, the chief appraiser may request additional information. The chief appraiser may request only additional information that is necessary to determine whether the land qualifies for 1-d-1 appraisal.

You must notify the chief appraiser in writing if you: stop using your property for agriculture (e.g., you voluntarily decide to stop farming); change the category of your use (e.g., you change from dry cropland to irrigated cropland); change the level of your use (e.g., you substantially increase or decrease the number of cattle you raise); change the nature of your use (e.g., you switch from growing corn to growing ornamental plants); enter, leave or change governmental programs (e.g., you put 100 acres in Conservation Reserve Program); or if you begin using your land for something other than agriculture (e.g., you build a shopping center on most of your land). You must deliver this notice no later than the April 30 following the change in use or eligibility.

PENALTIES

If your land receives agricultural appraisal and you fail to notify the chief appraiser of a change in agricultural use, you may be required to pay a penalty. You will be required to pay a substantial additional tax plus interest (a "rollback" tax) if you stop using all or part of the property for agriculture.

STEP 1 & 2 (Year & Property Owner)

STEP 1: State the Year for Which You are Seeking Agricultural Use Appraisal

2024

State the year for which you are seeking agricultural use appraisal

STEP 2: Provide Name, Mailing Address and Date of Birth of Property Owner

JOHN DOE

Name of Property Owner

Phone (area code and number)

Mailing Address

City

State

Zip Code

Birth Date (if owned by an individual)*

* Failure to provide date of birth does not affect your eligibility for special appraisal.

Step 3 (Property Information)

STEP 3: Describe the Property for Which you are Seeking Agricultural Use Appraisal

Give legal description, abstract numbers, field numbers or plat numbers. You may attach last year's tax statement, notice of appraised value or other correspondence identifying the property, rather than completing this section.

R1000
Appraisal District Account Number (if known)

25
Number of Acres for Which Application is Made

Step 3 (Questions)



Please check the appropriate box for "Yes" or "No"

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, including Step 4 and Step 5, if the land is used to manage wildlife.

2. Last year, were you allowed 1-d-1 appraisal on this property by the chief appraiser of this appraisal district?

Yes No

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

If yes, you need only complete those parts of Steps 4 and 5 that have changed since your earlier application or any information in Steps 4 and 5 requested by the chief appraiser.

3. Is this property located within the corporate limits of a city or town?

Yes No

Step 4 – Question 1 (Ag Use/5 YR History)

Please answer the following questions fully. You may list the agricultural use of your property according to the agricultural land categories listed in the preceding paragraph. You may divide the total acreage according to individual uses to which the land is principally devoted.

- ★ 1. Describe the current and past agricultural uses of this property as described above, starting with the current year and working back 5 years or until you have shown 5 out of 7 years of agricultural use.

Year	Agricultural Use Category of Land (list all that apply)	Acres Principally Devoted to Agricultural Use
Current 2024	NEW OWNERS CURRENT ACTIVITY	
¹ 2023	PREVIOUS OWNERS AG USE	
² 2022	" "	" "
³ 2021	" "	" "
⁴ 2020	" "	" "
⁵ 2019	" "	" "
⁶ 2018	" "	" "
⁷ 2017	" "	" "

Step 4 – Question 2 (Animal/Acres)

- ✦ 2. (a) If you raise livestock, exotic animals, exotic fowl or manage wildlife on the property, list the livestock or exotics raised or the type of wildlife managed and the number of acres used for this activity. You may attach a list if the space is not sufficient.

Livestock/Exotics/Wildlife	Number of Acres
EX: CATTLE	25

- (b) If you raise livestock or exotic animals, how many head (average per year) do you raise?

Livestock/Exotics	Number of Head
EX: CATTLE	5
EX: HORSES	2

Step 4 – Question 3, 4, & 5 (Crops/Acres)

3. If you grow crops (including ornamental plants, flowers or grapevines), list the crops grown and the number of acres devoted to each crop. You may attach a list if the space is not sufficient.

Type of Crop	Number of Acres
EX: COASTAL HAY	15
EX: WHEAT	10

4. If you have planted cover crops or your land is lying idle because you are participating in a governmental program, please list these programs and the number of acres devoted to each program. You may attach a list if the space is not sufficient.

Program Name	Number of Acres

5. Is this property now used for any non-agricultural activities? List all non-agricultural uses and the number of acres devoted to the use. You may attach a list if the space is not sufficient.

Non-Agricultural Use	Number of Acres

Step 5 – Wildlife (Must already have ag)

STEP 5: Describe Wildlife Management Use

Do not complete this step if you are not using the land to manage wildlife as permitted by law.

If you are using the land to manage wildlife, list at least three of the wildlife management practices listed in the description found in Step 4 above in which you manage wildlife.

- ~~A.~~ SKIP THIS PAGE UNLESS APPLYING FOR
- B. WILDLIFE
- C. _____

Please indicate the property's agricultural land use category, as described in Step 4, for the tax year preceding the land's conversion to wildlife management use. An example is that the land was categorized as native pasture before conversion to wildlife management. It is necessary that the category of use prior to conversion be identified in response to this request.

Step 6 - Timber

STEP 6: Conversion to Timber Production

1. Did you convert the land subject to this application to timber production after September 1, 1997? **ALWAYS NO** Yes No

If yes, on what date did you convert to timber production? _____



2. Do you wish to have the land subject to this application continue to be appraised as 1-d-1 land? Yes No

If yes, complete Question 1 in Step 4 and all other questions in that step that describe the previous agricultural use of this land.

Step 7 – Certification

STEP 7: Read, Sign, and Date

By signing this application, you certify that the information provided in this application is true and correct to the best of your knowledge and belief.

print here →		
	Print Name	Title <u>OWNER / AGENT</u>
sign here →		
	Authorized Signature	Date <u>1/1</u>

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 Section 37.10, Penal Code.

IMPORTANT

HARD DEADLINE of July 25th – Tax Code does not allow for any remedy after this date.

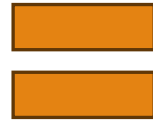
The form may be turned in after April 30th but before PCAD certifies the tax roll (July 25th). A 10% penalty will be applied for late applications

Do not ignore re-applications. If you are asked to reapply, contact PCAD immediately.

Who Qualifies???

Any land that is currently devoted to agriculture use may qualify for the ag valuation as long as it meets the requirements.

- land must have been devoted to a qualifying agricultural use for at least 5 of the last 7 years.
- Native Pasture: 10 acre minimum
- Improved Pasture: 5 acre minimum
- The principle use of the land must be agricultural
- **Chickens do not qualify in Parker County**



REJECTED

How to retain an AG valuation after purchase

If a piece of land that has an ag valuation is purchased in the current year, the new land owner must continue to use the land agriculturally and must apply in their name after Jan 1st but before April 30th of the following tax year.

The new owner will receive the ag valuation benefit for the remainder of the current year.

If the Appraiser requests additional information, the property owner will have 30 days to reply to the request. If no reply, the appraiser must deny the application

What is a Rollback Tax?

A rollback tax is imposed on any tract of land that has had a change of use from Agricultural to non agricultural production.

The rollback will consist of removing the ag for the current year and rolling back the 3 previous years.

What you would have paid in taxes if the land were not in agriculture minus what you did pay in taxes with the ag valuation.

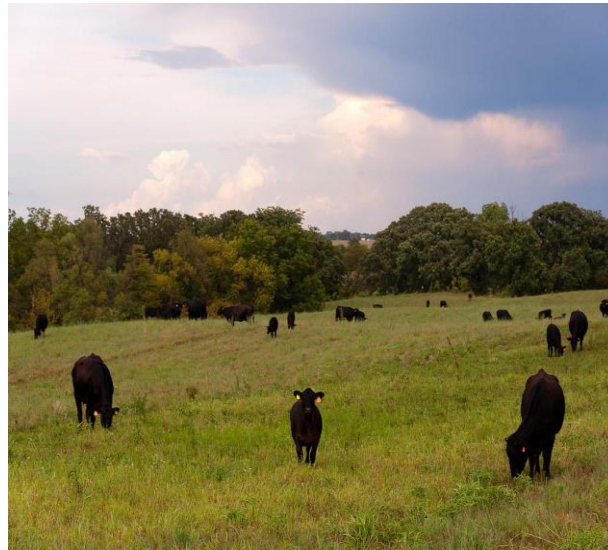
- Example: that 155.3 acre tract has a new industrial park being built on it. Ag would be removed for 2024 and PCAD would initiate a rollback for 2023,2022,2021, resulting in a rollback bill of approx.

\$ 50,477

Lot Size Requirements

Native Pasture: 10 acre min

- Native Pasture refers to the natural vegetation and woodlands that are typical in Parker County
 - Bluestems
 - Side oats
 - Buffalo grass
 - Love grass
 - Switch grass



Improved Pasture: 5 acre min

- Improved Pasture is a pasture that has been cleared and planted with improved grasses to produce hay for livestock grazing
 - Fertilized regularly



Bee Keeping

State mandated 5 acre min and a 20 acre max

- 5 acres = 6 active hives
 - 1 hive for every additional 2.5 acres
- ex:
- 7.5 ac = 7 active hives
 - 10 ac = 8 active hives
 - 20 ac = 12 active hives

The honey must be harvested from the hives and either used for personal consumption or sold



Wildlife

Currently qualifies for agricultural use

Min of 20 acres in Parker County



Must meet 3 of the following

- Habitat control
- Predator control
- Providing supplemental supplies of water
- Providing supplemental supplies of food
- Providing shelters
- Making census counts to determine population

Orchards

Parker County requires a 3 acre minimum

Trees must be planted in a grid pattern

A water source must be present

15-20 trees per acre

Trees must be harvested or have a harvest plan in place



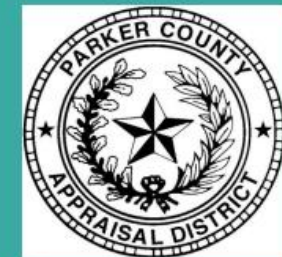
More Information

www.parkercad.org > PUBLICATIONS >
APPRAISAL PROCEDURES

- Ag Valuation and Rollback
 - This contains all the ag information and ag rates.

- Ag Seminar Presentation
 - This presentation is available for download.

**PARKER COUNTY APPRAISAL
DISTRICT**



PCAD
Agriculture Dept
Updated 9/27/2024

Questions ???
