

Application for Open-Space Land Appraisal for Ecological Laboratories

Form 50-166

Tax Year

Appraisal District's Name

Appraisal District Account Number (if known)

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: File the 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

Individual property owners filing this application on their own behalf should skip to Section 3; all other applicants must complete Section 2.

☐ 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

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 (if known)

Number of Acres (subject to this application)

Legal Description, abstract numbers, field numbers and/or plat numbers:

1. Has the ownership of the property changed since Jan. 1 of last year or since the last application was submitted? ☐ Yes ☐ No
2. Is the 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

Mailing address, City, State, ZIP Code

Phone (area code and number)

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 5 years or until 5 out of 7 years of ecological laboratory use is shown. Attach a list if the space below is insufficient.

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

- that each fact contained in this application is true and correct; and
- that the property described in this application meets the qualifications under Texas law for the special appraisal claimed.

**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, qualification of the land 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 your application is approved, you do not need to file again in later years unless the chief appraiser requests a new application.

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.

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 plus interest (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 stops being used 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 land is used 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 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.

OTHER IMPORTANT INFORMATION

If the initial application form does not contain all essential information, the chief appraiser may request additional information that is necessary to determine whether the land qualifies for 1-d-1 appraisal. The chief appraiser may disapprove the application and request additional information. The chief appraiser may deny the application and that determination may be protested 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.