



Van Zandt County Appraisal District
 27867 State Hwy. 64 – P.O. Box 926
 Canton, TX 75103



Scott Hyde, RPA, RTA Chief Appraiser
 Office Hours: 8:00 AM - 4:30 PM
 Monday – Friday

Tele: 903-567-6171
 Fax: 903-567-6600
www.vzcad.org

1-d-1 Open Space Special Use Appraisal Frequently Asked Questions

What is 1-d-1 open-space special appraisal relating to Texas property taxation?

- Amendments to the Texas Constitution permit land used for agriculture, harvesting timber, and managing wildlife to be taxed generally on its productive capability. This means that taxes would be assessed against the productive value of the land instead of the market value of the land in the open market for qualifying property. The productivity value for land is usually much lower than the market value, resulting in considerably less levied tax. The 1-d-1 open-space special appraisal only applies to qualifying land and appurtenances to the land. Taxes for improvements on qualified land will be assessed against their market value.

What are the eligibility requirements for 1-d-1 open space agriculture special appraisal?

- The property owner must file a valid application form on or before the April 30th deadline of the application year.
- The land must be currently devoted principally to agricultural use.
- The land must be devoted to an agricultural use to the degree of intensity that is typical in the area.
- The land must have been used principally for agriculture for **five of the preceding seven years**. The property owner is responsible for providing proof of prior year’s agricultural use.
- Land inside city limits has more stringent qualification requirements and may be ineligible.

How much land do I have to have to qualify for 1-d-1 open-space special appraisal?

- The acreage requirements will depend on the condition of the land itself and the proposed use.
- The following guidelines summarize typical 1-d-1 open space uses for Van Zandt County.

Typical Agriculture Use Recommended Minimum Acreages

Hay Production	10 + Acres	Orchards	10 + Acres
Cattle Grazing	10 + Acres	Crop Production	10 + Acres
Equine Grazing	5 + Acres	Horticulture	10 + Acres
Goat & Sheep Grazing	5 + Acres	Timber Production	20 + Acres

*Listed minimum acreage requirements are meant to be used as suggested guidelines only. Due to the Texas Property Tax Code’s stated requirements being comparative in nature, some subjective judgment may be exercised. Exceptions may apply, but are not limited to, adjoining acreage used with subject tract, high intensive use suited to smaller acreage, and atypical land type or agricultural use that qualifies but may require aberrant acreage or stocking requirements. *

Agriculture Uses with Statutory Minimum and/or Maximum Acreage Restrictions

Wildlife Management – Post Oak Savannah	12.5 or more Acres
Bee Keeping	5 to 20 Acres

*These are minimum and maximum acreage requirements for standalone tracts not being used with other qualifying properties. *

How many head of livestock do I have to have to qualify for 1-d-1 open-space agriculture special appraisal?

- Much like acreage requirements, stocking requirements will depend on the condition of the land itself and the proposed use. As per the Texas Property Tax Code, “Qualified open-space land means land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area...” To more easily define stocking requirement, the term “Animal Unit” is used. **The minimum use standard for Van Zandt County is the greater of (5 animal units) or 1 animal unit per 5 acres of land.**

Example: Properties that are smaller in acreage than the typical size for that Agriculture use will be required to have 5 animal units.

Animal Unit Equivalent Chart

Livestock/Animal Type	Animal Unit Equivalent
Adult Cattle, Cow Calf Pairs	1
Adult Equine	1
Feeder calves, foals, donkeys, buffalo	0.5
Goats, Sheep, Alpaca, Llama, Swine	0.25

*FFA and/or 4-H show projects by themselves will not qualify for agriculture production. Horses, donkeys, mules, chickens, rabbits, small size gardens stabled and/or used strictly for hobby farming, recreation or as pets do not qualify for agriculture production.

How do I apply for an Agriculture Exemption?

- Contact the Van Zandt CAD and request an application be sent to you or visit our website at <http://vzcad.org/forms/> > *Agriculture 1-d-1 Application*
- Complete a 50-129 Application for 1-d-1 Agriculture Use Appraisal including past years and the current years agriculture usage occurring on the property.
- Once you have completed your application you can submit by mail, fax, email, or drop off in our office.

How do I apply for a Timber Production Exemption?

- Contact the Van Zandt CAD and request a Timber Land Appraisal application be sent to you or visit <https://comptroller.texas.gov/taxes/property-tax/forms/> > Special Appraisal Forms > *Form 50-167, Application for 1-d-1 Timber Land Appraisal*
- Van Zandt CAD requires a Timber Management Plan be submitted with your Timber Land Application, for more information please visit <http://vzcad.org/general/> > *1-D-1 Open Space Intensity Standards*
- Once you have completed your application you can submit by mail, fax, email or drop off in our office.

How do I apply/qualify a Wildlife Management Exemption?

- Per the Texas Property Tax Code, in order to qualify for Wildlife Management Valuation, the property must be receiving an Agriculture, Timber, or Wildlife Management valuation in the previous year.
- Contact the Van Zandt CAD and request an application and Wildlife Management Plan be sent to you or visit our website at <http://vzcad.org/forms/> > *Agriculture 1-d-1 Application* and *Texas PWD Wildlife Management Plan*
- Complete a 50-129 Application for 1-d-1 Agriculture Use (must complete the Wildlife Management section), first year applications must also include a Wildlife Management Plan for the year in which you are seeking the exemption.
- Once you have completed your application and Wildlife Management Plan you can submit both by mail, fax, email, or drop off in our office.

How often or when do I need to reapply to maintain my exemption?

- Anytime you receive a request from Van Zandt CAD to reapply.
- Anytime you change the use of your land.
 - o Example: Changing from Hay production to Crop production, Changing from Grazing pasture to Orchard
- **Timber Land** properties general must reapply every 10 years depending on the time line outlined in the Timber Management Plan that was submitted.
- **Wildlife Management** properties must file an Annual Wildlife Management Report annually in December detailing the activities that were performed that year. Contact the Van Zandt CAD to request a Wildlife Management Annual Report form be sent to you or visit our website at <http://vzcad.org/forms/> > *Wildlife Management Annual Report*
 - o Example: Annual Report filed in December 2018 will detail activities that were performed in 2018.