



Application for Open Space Land Appraisal for Ecological Laboratories

Property Tax
Form 50-166

Appraisal District's Name

Phone (area code and number)

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 used (1) 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, (2) principally as an ecological laboratory by a public or private college or university, or (3) 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 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.

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 website at comptroller.texas.gov/taxinfo/proptax 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

After you file this application, your chief appraiser may require additional information from you before qualifying your land. The additional information may only relate to your current and past agricultural use or to the level at which you use your land for agriculture. The chief appraiser may not require information about your income.

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: State the Year for Which You are Seeking Open Space Land Appraisal for Ecological Laboratories

State the year for which you are seeking open space land appraisal for ecological laboratories

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

Name of Property Owner

Mailing Address

City, State, ZIP Code

Phone (area code and number)

Birth Date (if owned by an individual)*

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

STEP 3: Describe the Property

Give legal description, abstract numbers or field 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 for Which Application is Made

STEP 4: Describe the Property's 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

Address

City, State, ZIP Code

Phone (area code and number)

4. List the specific activities conducted by the college or university on the property.

Activity	Number of Acres	Annual Time Spent (hours)	Ecological Objective

5. Provide a copy of the agreement between the property owner and the college or university concerning the use of the property principally as an ecological laboratory.

STEP 5: Read, Sign, and Date

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.

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

**sign
here** ➡

Authorized Signature

Date