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# APPRAISAL OF TIMBERLAND

MARK FREEMAN





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# MARK FREEMAN

AG & TIMBER APPRAISER

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# INTRODUCTION

THE APPRAISAL OF TIMBERLAND INVOLVES APPLICATION AND MANAGEMENT PLANING, PHYSICAL INSPECTIONS AND CLEAR COMMUNICATION, DILIGENCE, ACCESSIBILITY, AND TIME MANAGEMENT. IT ALSO INVOLVES SHARED KNOWLEDGE, EDUCATION, COOPERATION, AND ADHERENCE TO ESTABLISHED RULES AND REGULATIONS.





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## SIX TIMBERLAND ELIGIBILITY REQUIREMENTS

1. Application to land and all appurtenances (not improvements).
2. Current and active devotion to timber use.
3. Timber production must be primary use.
4. Passed the degree of intensity test
5. Intent to produce income
6. Passed historical test

**THERE IS OVER 8,017,238 ACRES OF LAND IN TEXAS THAT IS TIMBERLAND AS OF A 2021 REPORT FROM THE TEXAS COMPTROLLER OF PUBLIC ACCOUNTS. APPROXIMATELY 83% IS AT PRODUCTIVITY, APPROXIMATELY 13% IS RESTRICTED USE, AND APPROXIMATELY 4% IS TRANSITION TO TIMBER**

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THE APPRAISAL OF  
TIMBERLAND STARTS  
WITH A COMPLETE  
APPLICATION AND A  
TIMBER MANAGEMENT  
PLAN.

Source: Texas Comptroller of Public Accounts, 2021

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# THE APPLICATION

1. AN APPLICATION CAN BE PICKED UP AT THE DISTRICT, OR FOUND THROUGH THE DISTRICT WEBSITE, OR THE PROFESSIONAL MANAGEMENT COMPANY YOU HIRE CAN FILL OUT THE APPLICATION FOR YOU AND SUBMIT IT WITH THE MANAGEMENT PLAN DIRECTLY TO THE DISTRICT.
2. MAKE SURE THAT YOU RECEIVE A TIME STAMPED COPY OF THE COMPLETED APPLICATION ONCE IT IS TURNED IN.
3. APPLICATIONS MUST BE RECEIVED BY THE DISTRICT NO LATER THAN APRIL 30<sup>TH</sup> OF THE YEAR THE EXEMPTION IS REQUESTED.
4. AN APPLICATION IS CONSIDERED “LATE” IF RECEIVED AFTER APRIL 30<sup>TH</sup> AND RECEIVED BEFORE JULY 20<sup>TH</sup> AND A 10% PENALTY IS APPLIED FOR LATE FILING.
5. APPLICATIONS CANNOT BE CONSIDERED AFTER JULY 20<sup>TH</sup> AND THE EXEMPTION WILL NOT BE ALLOWED FOR THAT YEAR.
6. SPECIAL CIRCUMSTANCES FOR LATE FILING MUST BE APPROVED BY THE CHIEF APPRAISER TO AVOID PENALTIES.
7. THE APPLICATION MUST CONTAIN THE INFORMATION NECESSARY TO DETERMINE THE VALIDITY OF THE CLAIM WITHOUT CONTAINING FALSE STATEMENTS.
8. THE APPLICATION MUST BE SIGNED.
9. BE SURE TO FILE THE CORRECT APPLICATION. 1-D-1 OPEN SPACE TIMBERLAND FORM 50-167 AND/OR RESTRICTED-USE TIMBERLAND FORM 50-281.

# THE APPLICATION

## Application for 1-d-1 (Open-Space) Timberland Appraisal Form 50-167

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 E, provide for appraisal of open-space land devoted principally to producing timber and forest products based on its capacity to produce these products.

**FILING INSTRUCTIONS:** This form must be filed 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

The applicant is the following type of property owner:

Individual  Partnership  Corporation  Other (specify): \_\_\_\_\_

Name of Property Owner \_\_\_\_\_

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

**If you are an individual property owner filing this application on your own behalf, skip to Section 3; all other applicants are required to complete Section 2.** Please indicate the basis for your authority to represent the property owner in filing this application:

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

Provide the descriptive information requested below for the property that is the subject of this application or attach last year's tax statement, 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 plot numbers:

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)  
50-167 • 02-22/11

## Application for Restricted-Use Timber Land Appraisal Form 50-281

Appraisal District's Name \_\_\_\_\_ Phone (area code and number) \_\_\_\_\_

Address, City, State, ZIP Code \_\_\_\_\_

### IMPORTANT INFORMATION FOR APPLICANTS

Land qualifies for restricted-use timber land appraisal if it is in an aesthetic management zone, critical wildlife habitat zone or streamside management zone or if timber was harvested from the land when it was qualified for timber land appraisal and has been regenerated for timber production to the intensity that is typical in the area. 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 Timber Land and your appraisal district staff. The manual may be found on the Comptroller's Web site at [www.window.state.tx.us/taxinfo/proptax](http://www.window.state.tx.us/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 restricted-use timber land appraisal. For good cause shown, the chief appraiser may extend the filing deadline for not more than 15 days. 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 request only additional information that is necessary to determine whether the land qualifies for restricted use timber land appraisal. 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.

The chief appraiser may deny the application. If your application for restricted-use timber land is based on the land having been harvested and regenerated, you may protest that determination to the county appraisal review board in a timely manner. Before an application for restricted-use timber land appraisal may be denied because the land is not within an aesthetic management zone, critical wildlife habitat zone or streamside management zone, the chief appraiser must request a determination of these conditions from the director of the Texas Forest Service. The director's response is conclusive with regard to the existence, type, location, and size of the zone.

### OTHER IMPORTANT INFORMATION

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: State the Year for Which You are Seeking Restricted-Use Timber Land Appraisal

State the year for which you are seeking restricted-use timber land appraisal \_\_\_\_\_

### Step 2: Provide Name and Mailing Address of Applicant

Applicant's Name \_\_\_\_\_

Mailing Address (number and street) \_\_\_\_\_

City, State, ZIP Code \_\_\_\_\_ Phone (area code and number) \_\_\_\_\_

### Step 3: Describe the Property

Deed Owner \_\_\_\_\_ Total Acreage that is the Subject of this Application \_\_\_\_\_

Parcel number or legal description of land containing restricted use zone or harvested land:

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:  
[www.window.state.tx.us/taxinfo/proptax](http://www.window.state.tx.us/taxinfo/proptax)  
50-281 • 10-11/13

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# FOREST/TIMBER MANAGEMENT PLAN

1. EACH APPLICATION MUST INCLUDE A TIMBER MANAGEMENT PLAN. THERE ARE SEVERAL PROFESSIONAL TIMBER MANAGEMENT COMPANIES WITHIN EACH COUNTY THAT CAN PROVIDE THE SERVICE OF PREPARING A TIMBER MANAGEMENT PLAN THAT MEETS ALL OF THE REQUIREMENTS SET FORTH BY EVERY APPRAISAL DISTRICT IN TEXAS. THESE COMPANIES CAN ALSO COMPLETE THE APPLICATION FOR THE EXEMPTION THAT WILL COMPLY WITH ALL OF THE NECESSARY INFORMATION REQUIRED FOR THE APPROVAL PROCESS. (SAN JACINTO COUNTY PROPERTY OWNERS CAN CONTACT OUR OFFICE AND WE CAN PROVIDE A LIST OF SEVERAL KNOWN FORESTERS WITH CONTACT INFORMATION FOR THEIR CONVENIENCE).
2. TIMBERLAND PRODUCTIVITY VALUE DIFFERS BY FOREST TYPE AND SOIL TYPE AND TIMBER MANAGEMENT COMPANIES ARE EXPERIENCED WITH THEIR COUNTIES TO CORRECTLY IDENTIFY THESE TYPES. THERE ARE 3 FOREST TYPES: PINE, HARDWOOD, AND MIXED AND THERE ARE 4 SOIL TYPES: I, II, III AND IV MAKING A TOTAL OF 12 POSSIBLE CATEGORIES. THESE VALUES MUST BE CORRECTLY IDENTIFIED ON THE MANAGEMENT PLAN SO THAT THE APPLICATION WILL BE APPROVED WITH THE CORRECT PRODUCTIVITY VALUES PER ACRE.
3. THE PROFESSIONAL TIMBER MANAGEMENT COMPANIES ARE AWARE OF THE DEADLINES SET FORTH IN THE TEXAS PROPERTY TAX CODE AND GENERALLY COMMUNICATE DIRECTLY WITH THE DISTRICTS ABOUT EACH SEPARATE ACCOUNT TO ENSURE ACCURACY OF THE INFORMATION PROVIDED FOR CONSIDERATION.
4. CORRECTLY IDENTIFYING FOREST TYPE AND SOIL TYPE DICTATES THE DOLLAR PER ACRE SPECIAL VALUATION AS WELL AS ANY SPECIAL USE OR RESTRICTED USE VALUATIONS.





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TIMBER PRODUCTION  
MUST BE THE LAND'S  
PRIMARY USE.



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# PRODUCTION

1. LAND THAT IS CURRENTLY AND ACTIVELY DEVOTED TO TIMBER PRODUCTION DOES NOT QUALIFY FOR PRODUCTIVITY APPRAISAL UNLESS TIMBER PRODUCTION IS THE LAND'S PRIMARY USE. THOUGH TIMBER PRODUCTION MUST BE THE PRIMARY LAND USE, OTHER COMPATIBLE USES DO NOT PREVENT LAND FROM QUALIFYING IF TIMBER PRODUCTION REMAINS THE PRIMARY USE. FOR EXAMPLE, IF AN OWNER USES LAND PRINCIPALLY TO GROW TIMBER AND LEASES IT FOR HUNTING, IT WILL QUALIFY.
2. INDICATIONS OF CURRENT AND ACTIVE DEVOTION ARE TIMBER ACTIVITY RECORDS, FOREST MANAGEMENT PLAN, COST SHARING PROGRAMS, EFFORTS TO SELL TIMBER, SALVAGE ACTIVITY, CERTIFIED TREE FARM, MEMBERSHIPS IN ASSOCIATIONS, ASSISTANCE PROGRAMS, PARTICIPATION IN FORESTRY EXTENSION ACTIVITIES AND CONSULTING FORESTERS.
3. TIMBER PRODUCTION MAY NOT BE THE LAND'S PRIMARY USE IF THERE IS PRESENCE OF DEER-PROOF FENCES, LAND BEING READIED OR HELD FOR DEVELOPMENT AND/OR PRESENCE OF HOMES, VACATION FACILITIES, RETREATS AND RECREATIONAL FACILITIES ON THE PROPERTY.
4. A CHIEF APPRAISER MAY ESTABLISH REASONABLE AND CAREFULLY DEVELOPED GUIDELINES FOR DETERMINING PRIMARY USE. ESTABLISHING GUIDELINES REQUIRES THE CHIEF APPRAISER TO BECOME FAMILIAR WITH TIMBER ACTIVITY IN THE AREA. THE CHIEF APPRAISER MAY ALSO RELY ON THE EXPERTISE OF THE AGRICULTURAL APPRAISAL ADVISORY BOARD IN ESTABLISHING PRIMARY USE GUIDELINES.



A close-up photograph of a tree trunk cross-section, showing concentric growth rings and a prominent knot. The wood has a warm, golden-brown hue with darker, more textured areas. Two thin white horizontal lines are positioned near the top and bottom of the image.

# HISTORICAL USE REQUIREMENT



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# HISTORY IS IMPORTANT

1. LAND USED PRIMARILY FOR TIMBER PRODUCTION DURING ANY FIVE OF THE PREVIOUS SEVEN YEARS MAY QUALIFY FOR TIMBER PRODUCTIVITY APPRAISAL.
2. A PROPERTY CAN DEMONSTRATE HISTORY VIA HISTORICAL AERIAL VIEWS, CAD RECORDS, EQUIPMENT AND PRODUCT RECEIPTS, WRITTEN STATEMENT, MANAGEMENT PLANS, AGRICULTURE HISTORY AND SALES RECEIPTS.
3. SOME KINDS OF FOREIGN OWNERSHIP MAKE THE LAND INELIGIBLE FOR PRODUCTIVITY APPRAISAL. IF THE PROPERTY OWNER IS A NONRESIDENT ALIEN (A NON-U.S. CITIZEN WHO DOES NOT RESIDE IN THE UNITED STATES), CANNOT QUALIFY.
4. LAND LOCATED WITHIN THE BOUNDARIES OF A CITY OR TOWN OFTEN WILL NOT QUALIFY FOR SPECIAL APPRAISAL. LAND LOCATED WITHIN AN INCORPORATED CITY OR TOWN MUST MEET THE PRODUCTIVITY APPRAISAL CRITERIA AND ONE OF THE FOLLOWING ADDITIONAL CRITERIA: THE CITY OR TOWN MUST NOT PROVIDE THE LAND WITH GENERAL SERVICES COMPARABLE TO THOSE PROVIDED IN OTHER PARTS OF THE CITY OR TOWN. THE LAND WAS DEVOTED PRINCIPALLY TO PRODUCTION OF TIMBER, AGRICULTURE OF FOREST PRODUCTS CONTINUOUSLY FOR THE PRECEDING FIVE YEARS.



A close-up photograph of a tree trunk cross-section, showing concentric growth rings and a prominent knot. The wood has a warm, golden-brown hue with darker, more textured areas. Two thin white horizontal lines are positioned near the top and bottom of the image.

# LATE APPLICATION PENALTY



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# LATE FILE

1. IF APPRAISAL IS APPROVED WHEN THE APPLICATION IS FILED LATE, THE OWNER IS LIABLE FOR A PENALTY OF 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.
2. THE PROPERTY OWNER MUST NOTIFY THE CHIEF APPRAISER NO LATER THAN THE APRIL 30 FOLLOWING THE CHANGE IN USE. 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.
3. NOTICE MUST BE DELIVERED TO THE CHIEF APPRAISER IF: THE PROPERTY STOPS BEING USED FOR TIMBER PRODUCTION, CATEGORY OF LAND USE CHANGES, OR THE LAND IS USED FOR SOMETHING OTHER THAN AGRICULTURE (E.G., TO BUILD A SHOPPING CENTER ON MOST OF THE LAND).





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# SUMMARY

THE APPRAISAL OF  
TIMBERLAND INVOLVES  
APPLICATION AND  
MANAGEMENT PLANING,  
PHYSICAL INSPECTIONS AND  
CLEAR COMMUNICATION,  
DILIGENCE, ACCESSIBILITY,  
AND TIME MANAGEMENT. IT  
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KNOWLEDGE, EDUCATION,  
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# THANK YOU

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