# Special Use Exemption for Ag Land

According to Gayla Harridge, Chief Appraiser for the Gaines County Appraisal District, landowners may qualify for a special lower valuation on their land, based on what it will produce rather than what it would sell for on the open market.

The basis for the special valuation is found in the Texas Constitution under Article 8, Section 1-d-1 and is often called open-space valuation. Qualified open-space land means land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in this area and that has been devoted principally to agricultural use for five of the preceding seven years. Agricultural use includes cultivating the soil, producing crops for human food, animal feed, or planting seed or for the production of fibers, raising livestock or other tangible products having a commercial value.

If land use changes, the taxing units will collect rollback taxes with seven percent interest for the previous five years in which the land received open-space valuation. Taxpayers should consider this aspect of the program when they apply for special valuation.

Harridge advises that if you have already applied for this special valuation you need NOT re-apply

this year. For those needing to apply, appraisal district personnel will be available should any taxpayer need help in filling out the form.

# Productivity Appraisal Reduces Property Taxes on Farm and Ranches

Farmers and Ranchers may be eligible for property tax relief on their land. They may apply for a special, lower appraisal of their land, based on what the land will produce rather than what it would sell for on the open market, said Gayla Harridge, Chief Appraiser of the Gaines County Appraisal District.

"The Texas Constitution sets out the basis for both types of special appraisal," Harridge said. Article 8, Sec. 1-d-1, addresses what is often known as open-space land appraisal. Article 8, Sec 1-d, addresses agricultural-use or "ag-use" appraisal. Landowners must file completed, signed applications for special appraisal at the appraisal district office by April 30th. Those who must file this year include owners of land under 1-d appraisal and landowners whose property did not previously receive 1-d-1 appraisal. The appraisal district must accept late-filed 1-d-1 appraisal applications until the day before the appraisal review board approves the 2013 appraisal records, but late applications will draw a penalty. "The requirements for application and for qualification of both the land and the owners are different for the two types of appraisal," Harridge said. Most property owners apply for 1-d-1 appraisal.

To qualify, the owner must use the land for agriculture, timber growth or as an ecological laboratory. This form of appraisal does not restrict ownership to individuals and does not require agriculture to be the owner's primary business. This special appraisal requires that the land's use in a qualifying agricultural or timber purpose meets the degree of intensity generally accepted in the area. Cotton Farming for example. And, the owner must show that he or she has devoted the land's use principally to a qualifying use for at least five of the preceding seven years. The law also provides that a property owner may use the land for wildlife management to receive special appraisal, if the land had been qualified for agriculture in the preceding year. Under 1-d, the land owner must file a form each year. The owner must be an individual - not a corporation, partnership, agency or organization. The land must have had an agricultural use for at least three years. And, the owner's primary job and source of income must be in agriculture. "In addition, landowners should know," Harridge said, "that the law provides specific penalties for taking qualified land out of agricultural or timber production.

A "rollback" tax is assessed against the landowner who has the 1-d appraisal if the land is sold or its use changes. The rollback extends back for the three tax years before the year in which the change or sale occurs. Under 1-d-1, a rollback is triggered only by changing the land's use to one that would not qualify for productivity appraisal. The additional taxes are based on the five tax years preceding, the year of change. "The rollback tax is the difference between taxes paid if the land had been put on the tax roll at market value," Harridge said. The law also requires that the rollback tax include interest charges. Landowners must apply for productivity appraisal with each appraisal district in which they have land. Failure to do so could result in land owners paying taxes on the land's full market value.

Additional information and application forms are available from the county appraisal district office. The staff will be able to assist landowners with the information necessary to determine if their property qualifies for special appraisal.

## Birth Announcement

### Huerta

Robert and Xochitl A Huerta of Seminole are the proud parents of a baby boy, Axel Yusef Huerta.

The baby was born at Seminole Memorial Hospital on January 12, 2013. He weighed 6 lbs. 9.4 oz. and was 21" long.

Paternal grandparents are Teresa and Roberto Huerta of Mexico.

Maternal grandparents are Hilrio and Maria Guadalupe Rocha of Mexico.

# Jameson Talks Tulips at Garden Club Meeting

Shirley Jameson led Seminole Garden Club members in a step-by-step project as they met for the first meeting of the new year. She gave each person a clay pot, potting soil and four tulip bulbs. She showed how to plant them in the clay pots and instructed on how to put them in the refrigerator for two months, then take them out to begin watering them. Club members were asked to bring their pots back to the March meeting to share the progress of their project.

Kay Gay and Dean Richardson served as hostesses for the meeting, serving stew, cornbread, and lime flavored pound cake, with tea and coffee.

The dining table was covered with a light green cloth centered with a basket of spring bulbs. Each place setting contained a spring bulb as a favor. Each member present also received a package of Hollyhock seeds, grown by member Gay.

President Richardson called the business meeting to order with the reading of the minutes and the roll call. Seven members were present.

Treasurer Wylma Langford, gave the club's yearly report. Yearly dues for Women's Club and Garden Club were collected. Richardson won the door prize of a beautiful hummingbird feeder.

The next meeting of Seminole Garden Club will be Wednesday, February 15 at the Women's Club, with Julie Jameson giving the program "Landscape Remodeling."

Other members present were Sue Harlan, Alta Hastings and Mary Davis.

# 2012 Taxes Become Past Due February 1st

The 2012 taxes become delinquent February 1st. State Law requires a six percent penalty and one percent interest to be added to the tax beginning February 1st. The penalty and the interest increases by one percent each month until the taxes are paid. If have any questions concerning your taxes please contact the Gaines County Appraisal District at 302 S. E. Avenue B, Seminole or call 758-3263.

**We Would Love To Have Your Social News Call 758-3667**


# AUCTION

**Wednesday, January 30, 2013 — Sale Time: 10:00 a.m.**

LOCATED: Friona, Texas (Parmer County): 3 Miles South on Hwy. 214 on Friona Farmers Coop Gin Yard.

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