

# **PRESS RELEASE – AGRICULTURAL PRODUCTIVITY APPRAISAL APPLICATIONS DUE APRIL 15**

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## **For Immediate Release**

**Scurry County Appraisal District Reminds Farmers and Ranchers to complete an application for 1-d-1 (Open-Space) Agricultural Use Appraisal if the appraisal district requests an application from you for 2024.**

**The completed application for the 1-d-1 (Open-Space) Agricultural Use Appraisal must be postmarked or received by Wednesday, May 1. Do not miss this crucial deadline.**

If you own land used agriculturally to produce income, you may qualify for a special use productivity appraisal. Texas farmers and ranchers can be granted property tax relief on their land. They may apply to the Scurry County Appraisal District. Those qualified receive a lower appraisal based on typical production versus market value.

The Texas Constitution authorizes two types of agricultural productivity appraisals, 1-d1 and 1-d, named after the tax code sections in which they were authorized. 1-d-1 appraisal is used almost exclusively since an application is not required annually, as is the case with a 1-d application. Property owners must use the land for agriculture, and the land's use must meet the degree of intensity generally accepted in the area. It is important to note that if you receive a request to reapply from the appraisal district, you must do so to maintain your productivity appraisal. Please apply upon request to avoid losing this beneficial appraisal.

The completed application must be filed with the chief appraiser before May 1 of the year for which agricultural appraisal is requested. If the application is approved, a new application is only required in later years if the land ownership name changes, eligibility ends, or the chief appraiser requests a new application. The applications may be updated periodically due to new laws, such as the birthdate request. The staff is glad to assist in completing the form if needed.

A late application may be filed up to midnight the day before the appraisal review board approves appraisal records for the year, which usually occurs in July. However, if a late application is approved, a penalty will be applied in an amount 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.

Texas law allows farmers and ranchers to use the land for wildlife management and still receive the special appraisal, but the land must be qualified for agricultural use in the preceding year. Land under wildlife management must also meet special use qualifications.

Applications can be emailed to [scad@scurrytex.com](mailto:scad@scurrytex.com), faxed to (325) 573-8458, deposited in the drop box at 2612 College Avenue, Snyder, TX 79549, or mailed to the same address.

For more information about ag productivity appraisal, deadlines, penalties, and application forms, taxpayers may contact the Scurry County Appraisal District.