

# Application for Recreational, Park, and Scenic Land

Form 50-168

Tax Year \_\_\_\_\_

Appraisal District's Name \_\_\_\_\_

Appraisal District Account Number (if known) \_\_\_\_\_

**GENERAL INFORMATION:** Tax Code, Chapter 23, Subchapter F, provides for appraisal of recreational, park, or scenic land.

**FILING INSTRUCTIONS:** This application and all supporting documentation 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

Did the applicant own the property that is the subject of this application on Jan. 1 of the tax year? .....  Yes  No

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: \_\_\_\_\_

Provide the following information for the individual with the legal authority to act for the property owner in this matter:

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 plat numbers:

**SECTION 4: Property Use**

1. Was the land described in this application used in the **preceding year exclusively** for:
  - a. individual or group sporting activities; .....  Yes  No
  - b. park or camping activities; .....  Yes  No
  - c. development of historical, archaeological or scientific sites; or .....  Yes  No
  - d. conservation and preservation of scenic areas? .....  Yes  No
2. For the year for which this application is filed, will the land be used **exclusively** for:
  - a. individual or group sporting activities; .....  Yes  No
  - b. park or camping activities; .....  Yes  No
  - c. development of historical, archaeological or scientific sites; or .....  Yes  No
  - d. conservation and preservation of scenic areas? .....  Yes  No
3. On Jan. 1 of this year, is the use of the land described in this application restricted or limited by a valid and enforceable written instrument which is recorded in the deed records of the county in which the land is located? .....  Yes  No
4. As of Jan. 1 of this year, is the land described in this application used in a way that results in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain? .....  Yes  No

5. List the uses of the land described in this application for the **previous** year, indicating acres for each use.

Uses	Acres

6. List the actual and intended uses of the land described in this application for the **current** year, indicating acres for each use.

Uses	Acres

**SECTION 5: Additional Documents to be Provided**

You are required to include with this application the following documents:

1. A copy of the deed instrument filed with the county clerk which restricts the use of the land to recreational, park, or scenic uses for at least 10 years.
2. A copy of a survey of the property subject to the deed restriction.
3. A copy of income and expense documents to support the response to question 4 in Section 4.

**SECTION 6: Certification and Signature**

**If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.**

I, \_\_\_\_\_, swear or affirm the following:  
Printed Name of Property Owner or Authorized Representative

1. that each fact contained in this application is true and correct;
2. that the property described in this application meets the qualifications under Texas law for the special appraisal claimed; and
3. that the property described in this application will be used exclusively for recreational, park or scenic uses in the current year.

**sign here** ➔

\_\_\_\_\_  
Signature of Property Owner or Authorized Representative

\_\_\_\_\_  
Date

\* May be confidential under Government Code §552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

# Important Information

## GENERAL INFORMATION

This application is for use in requesting special appraisal for restricted use recreational, park or scenic land under Tax Code, Chapter 23, Subchapter F. You are entitled to have land you own appraised under Subchapter F for the tax year for which you are applying if you meet all six of the following conditions.

1. You own the property on Jan. 1.
2. The property is at least five acres in size.
3. Its use is restricted by deed for at least 10 years as recreational, park or scenic land as provided by Subchapter F.
4. The use of the land does not result in any form of private gain.
5. The property has been devoted exclusively for use as recreational, park or scenic land for the preceding year.
6. You are using and intend to use the property exclusively as recreational, park, or scenic land in the current year.

## FILING INSTRUCTIONS

You must furnish all information and documentation required by this application so that the chief appraiser is able to determine whether the statutory qualifications for special appraisal have been met. This document and all supporting documentation 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. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

## APPLICATION DEADLINES

The completed application and supporting documents must be submitted to the appraisal district before May 1 of the tax year for which you request the special appraisal. For good cause shown, the chief appraiser may extend the deadline for filing the application by written order for a single period not to exceed 60 days.

## CHIEF APPRAISER ACTIONS

The chief appraiser shall, as soon as practicable but not later than 90 days after the later of the following two dates: date the applicant's land is first eligible for appraisal as recreational, park or scenic land; or the date the applicant provides the information necessary for the chief appraiser to determine the applicant's right to appraisal as recreational, park or scenic land, make one of the following decisions:

- approve the application and grant recreational, park or scenic land appraisal;
- disapprove it and ask for more information; or
- deny the application.

## ADDITIONAL INFORMATION REQUEST

The chief appraiser may disapprove the application and request additional information to evaluate this application. This request must be delivered via a written notice to the applicant as soon as practicable but not later than the 30th day after the application was filed with the appraisal district. The notice must specify the additional information the applicant must provide so the chief appraiser can make a determination. The applicant must provide the additional information not later than the 30th day after the date of the request or the application will be denied. The chief appraiser may extend this deadline for a single period not to exceed 15 days for good cause shown.

## DENIED APPLICATIONS

The chief appraiser may deny an application. He or she must notify the applicant in writing not later than the fifth day after the determination by certified mail. It must state and fully explain each reason for the denial. The landowner can file a protest of the denial with the appraisal review board.

## DUTY TO NOTIFY

Once restricted use appraisal for recreational, park, or scenic land is allowed, an application does not have to be filed annually during the term of the deed restriction unless the ownership of the land changes or eligibility for the appraisal ends. The chief appraiser may require a new application to be filed to confirm that the land is currently eligible for the special appraisal by sending written notice and an application form. If eligibility for the restricted use appraisal ends, the property owner must notify the appraisal office in writing before May 1 after the eligibility ends. If the deed restriction on recreational, park or scenic land receiving special appraisal expires or the property is diverted to a use other than recreational, park or scenic land, a rollback in taxes will be imposed on the property for each of the three years preceding the year the change of use occurs or the deed restriction expires. If the deed restriction is violated by using the property for other than recreational, park or scenic land before the restriction expires, a penalty is imposed for the year the violation occurred.