

# La Salle County Appraisal District

## THE DEADLINE TO APPLY FOR THE AGRICULTURAL PRODUCTIVITY APPRAISAL IS MAY 29

Texas farmers and ranchers may qualify for property tax relief on their land. "Agricultural Productivity Appraisal" is a special valuation benefit that lowers your appraisal value based on how much it produces, versus what it would sell for in the real estate market. Farmers, ranchers, wildlife managers and timber growers may pay property taxes based on the productivity value of their land rather than on market value. This means qualified land is taxed based on its ability to produce crops, livestock or timber, not on its value on the open market; this can mean substantial property tax savings!

**THE DEADLINE TO APPLY FOR THE PRODUCTIVITY APPRAISAL BENEFIT IS FRIDAY, MAY 29, 2020.** If you miss this deadline you may still apply; however, you will incur a 10% penalty. Property owners are asked to contact the appraisal district at (830) 879-4756 to set an appointment with staff so that applications may be filed in person. The appraisal district is located at 204 NE Lane St., Cotulla, Texas 78014. Applications may also be submitted via email to [office@lasallecad.com](mailto:office@lasallecad.com).

There are two types of agricultural productivity appraisals, "1-d-1" and "1-d", named after the Texas Property Tax Code TPTC, Section in which they were authorized. For 1-d-1 appraisal, property owners must use the land for agriculture or timber and the land's use must meet the degree of intensity. The land used for agriculture or timber must meet the standards set by the TPTC, Sec. 23.51.

\*Penalties in the form of a rollback tax, or the difference between the taxes paid under productivity appraisal and the taxes that would have been paid if the land had been put on the tax roll at market value, will be imposed if qualified land is taken out of agriculture production. \*A rollback tax occurs when a land owner switches the land's use to non-agricultural. These rollback taxes under 1-d-1 are based on the five tax years preceding the year of change. Under 1-d appraisal, the rollback extends back for three years. Texas law allows farmers and ranchers to use land for wildlife management and still receive the special appraisal, but the land must be qualified for agriculture use in the preceding year. Land under wildlife management must also meet acreage size requirements and special use qualifications.

**FOR MORE INFORMATION, CONTACT THE LA SALLE COUNTY  
APPRAISAL DISTRICT AT (830) 879-4756;  
BUSINESS HOURS ARE MONDAY TO FRIDAY, 8:00 A.M. TO 5:00 P.M.  
WEBSITE: [WWW.LASALLECAD.COM](http://WWW.LASALLECAD.COM).**