

**NOTICE OF CHANGE OF USE DETERMINATION (1-d-1)**

Appraisal district name	Date
Address	Phone ( <i>area code and number</i> )
Property owner's name	
Present mailing address ( <i>number and street</i> )	
City, town or post office, state, ZIP code	
Describe property subject to change of use determination:	
<hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	

The chief appraiser has determined that the 1-d-1 qualified property described above is not used for agricultural or the production of timber, so the property no longer qualifies for 1-d-1 appraisal. The property will be taxed on its market value beginning with the \_\_\_\_\_ tax year.

**You may protest this change of use determination to the Appraisal Review board (ARB) by filing a written notice of protest not later than 30 days after the date of this notice.** If you have questions about this determination or the procedure for filing a protest, you may wish to consult your appraisal district's staff. You may also consult the State Comptroller's ***Manual for the Appraisal of Agricultural Land*** or ***Guidelines for the Valuation of Timberland***, whichever is appropriate.

If you do not protest or if the ARB determines that the use of the property has changed, the property is subject to an additional tax (rollback tax) equal to the tax savings you realized for the five years before the year of this determination, plus interest. A tax lien for the amount of the additional tax and interest attaches to the land on the date the change of use occurs. The assessor for each taxing unit taxing the property will assess the additional tax. If you have any questions about the amount or calculation of this additional tax, you may wish to consult your tax assessor's staff, the State Comptroller's ***Manual for the Appraisal of Agricultural Land*** or ***Guidelines for the Valuation of Timberland***, whichever is appropriate.