



## RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007

(903) 657-3578 FAX (903) 657-9073

### GENERAL GUIDELINES FOR TIMBER PRODUCTION

- The land must be of a size substantial enough to support a typical timber operation generally not less than 10 acres.
- The land must be currently and actively devoted principally to production of timber or forest products to the degree of intensity generally accepted in the area with intent to produce income. Land where token use is practiced in an effort to obtain tax relief does not qualify.
- An application for 1-d-1 timber use valuation must be filed with the appraisal district no later than April 30<sup>th</sup> of the current year without penalty.
- A late application, after May 1<sup>st</sup> of the current year, may be filed until approval of the Appraisal Records which is normally during July of the current year. Late application will receive a penalty of 10%. After approval of the Appraisal Records no applications will be accepted.
- Upon receipt of the application the property must pass an on-site field inspection by our appraisal staff.

For reference see: Texas Property Tax Code Chapter 23 subchapter C.<sup>1</sup>

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<sup>1</sup> July30, 2019