



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 30th of the current year without penalty.
- A late application, after May 1st 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.

In accordance with Texas Property Tax Code Sections 23.72(b) and 23.9802(d) in determining whether land is currently and actively devoted principally to the production of timber or forest products to the degree of intensity generally accepted in an area, a chief appraiser may not consider the purpose for which a portion of a parcel of land is used if the portion is: (1) Used for the production of timber or forest products, including a road, right-of-way, buffer area, or firebreak; or (2) Subject to a right-of-way that was taken through the exercise of the power of eminent domain.