

# FILING COVER SHEET: NEW-OWNER AG APPLICATION

**File with:** Polk Central Appraisal District  
114 Matthews St.  
Livingston, TX 77351  
Phone: (936) 327-2174  
Email: support@polkcad.org

## **Deadline: April 30 of the year you want the valuation**

New owner? You generally must file a new ag-valuation application when you buy the land, even if the prior owner had ag valuation. However, under HB 1244 (Texas Tax Code §23.541(a-2)), if the same agricultural use continues with the same individuals managing it, you may qualify for late filing (no penalty) until the later of the delinquency date or 1 year after the transfer.

**This sample:** A rancher buys land that was already in ag use and continues to lease it to the same rancher for grazing. HB 1244 applies.

## **What to file (you file this yourself):**

- This cover sheet (for your records)
- Comptroller Form 50-129 (ag use)
- Proof of 5 of 7 years ag use (e.g., prior CAD records, tax returns, livestock records)

**What to sign:** You and your co-owner (if any) must sign Form 50-129. Attach proof of prior ag use (at least 5 of the last 7 years).

## COMPTROLLER FORM 50-129 (FILLED SAMPLE)

Below is a sample of Form 50-129 filled in for a new-owner ag application under HB 1244. You must fill in and sign the actual form yourself before filing.

| Field                  | Sample Value                |
|------------------------|-----------------------------|
| Owner Name             | Sample Landowner            |
| Mailing Address        | (Your address)              |
| Property ID            | SAMPLE-000000               |
| County                 | Polk                        |
| Total Acres            | 40                          |
| Use Code               | Agricultural (01) - Grazing |
| Prior 5 of 7 Years     | Yes                         |
| Same Use / Same People | Yes (HB 1244 applies)       |
| Signature              | (Sign and date the form)    |

**About HB 1244:** This law (effective Jan 1, 2026) allows late filing without penalty when (1) land transfers to a surviving spouse, or (2) the same agricultural use continues with the same people managing it. In either case, the new owner can file as late as the delinquency date or 1 year after transfer, whichever is later.

*Reference: Texas Tax Code §23.54(e-1), §23.541(a-2), HB 1244 (89th Legislature, 2025).*