

Open Space Land (Ag, Timber, Wildlife)



What is open space land valuation?

Open Space Land Valuation is a special type of appraisal that allows the taxable value of land to be based upon its ability to produce agricultural products rather than upon its market value.

What land qualifies?

Land must first be devoted to an agricultural use. Common agricultural operations in Henderson County include:

- Livestock grazing
- Raising exotic animals
- Croplands
- Hay production
- Orchards
- Wildlife management
- Timber management

The land must have been used for an agricultural purpose for at least five out of the past seven years and its current agricultural use must concur with typical agricultural practices within the county.

How do I get the special valuation on my land?

- If you have never had the special valuation on your property you must file an application with the appraisal district between January 1 and April 30.
- If you need more time to complete your application form, submit a written request to the Chief Appraiser before the April 30th deadline.
- If you miss the April 30 deadline, you may file an application any time before the ARB approves the appraisal records, which usually occurs on or about July 20. You will be charged a penalty for late filing equal to 10 percent of the tax savings you obtained through receiving agricultural appraisal for your land. After the ARB approves the records, you can no longer apply for agricultural appraisal for that year.
- If the Chief Appraiser asks you for more information you will have at least 30 days to reply. You may ask for more time but you must have a good reason. If you don't reply the Chief Appraiser must deny your application.
- If the Chief Appraiser denies or modifies your request for agricultural appraisal, he or she must tell you in writing within five days. This notice must explain how you can protest to the ARB.
- Once you receive agricultural appraisal you don't have to apply again in succeeding years unless your qualifications change. The Chief Appraiser may request a new application from time to time to verify that you still meet the qualifications. **If you receive a notice to reapply be sure to do so. If you don't you will lose your eligibility. If you become the owner of land that is already qualified you must reapply in your own name by April 30. If you don't you will lose your eligibility.** You must notify the appraisal district in writing by April 30 if your land's eligibility changes.

What happens if I start using the land for a non-agricultural purpose?

If your land has qualified for agricultural appraisal and you change it use to a non-agricultural purpose you will lose your open space valuation.

The Chief Appraiser determines whether a change to a nonagricultural use has been made and sends the taxpayer a notice of the change. If you disagree, you may file a protest with the appraisal review board. You must file this protest within 30 days of the date on which the notice was sent to you.

More information on this special appraisal is available on the Comptroller's website as well as by contacting the district.

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