

## Frequently Asked Questions

**Q: The application says, "open-space" and isn't that what my land is "just open spaces"?**

A: If the land is not used – it does not qualify. Open-space is not a land use. This term is used for describing ranch land characteristics.

**Q: The application wants me to list the prior seven years of agricultural use. I just purchased the property and have no idea what the land was used for in the past. Do I just leave that part blank?**

A: By law, to qualify for the agricultural valuation, you must have a history. It is your obligation to obtain that information if you want to qualify.

**Q: Can we get the history of agricultural use from the Appraisal District?**

A: No. The Appraisal District will only have a record on the land when the original application was submitted. The District will only know if the agricultural valuation was granted, they will not know the specific use or even if it would have qualified for that year. The property may have been receiving the agricultural valuation in error, if the land was not being used.

**Q: What if the land was in agricultural use, but the prior owner did not apply for or receive the agricultural valuation?**

A: Again, the Appraisal District looks at the actual land use not the valuation. If the land was being used in a qualifying manner, then it would count toward the history of agricultural use.

**Q: The appraiser came by and my fences were down, and my cattle had been sold. The Appraisal District asked me to resign my agricultural application. I was letting the land lay out, but I can't find any information on that.**

A: The land can lay out (not be used) for two years and still qualify for the history. However, if the land is not being used, it does not qualify and will not receive the tax savings for the years it is laying out. Remember it is the taxpayer's obligation to inform the Appraisal District of any changes of use on the land. The exception to this is when the land is in a government program.

**Q: I purchased my property in February and immediately came down and filed my agricultural valuation application. It was granted. Then the next year, I received a letter asking me to resign the application again. I thought that once it was filed I did not have to file it again.**

**A:** Since you purchased the property in February, you were not the legal owner on January 1<sup>st</sup> of that tax year. It is the following year that you are required to apply. If the previous owner was receiving the agricultural use valuation, you would have received their benefit. If they had not applied for agricultural use, you could apply for them that first year – but you will be asked to apply the next year under your name.

**Q: I know I turned in my application for agricultural use, but it is not listed on my tax bill. How do I prove I turned in my application?**

**A:** We would recommend keeping a copy of your application. The appraisal district will be happy to provide a copy with a dated stamp showing we received your application.

**Q: Do you have any other suggestions on filling out my application?**

**A:** Yes, please do the following:

- Read the application
- Answer all the questions to the best of your ability
- Do not leave anything blank
- Applications not filled out completely will be sent back unapproved
- Turn in your application in a timely manner (by April 30<sup>th</sup>)
- If there is anything specific the appraiser would need to know, please state it on your application or include an attachment that describes it in detail

**Q: How often do I have to fill out these agricultural use forms?**

**A:** You must fill out a new agricultural use application when any of the following occurs:

- Anytime you change the use of the land
- Anytime you sell off part of the land
- Anytime you buy additional land
- Anytime you change the deed
- Anytime you change the name to a trust
- Anytime you change the undivided interest percentages
- Anytime the chief appraiser requests an updated application

**Note:** The appraiser will physically inspect your property to see if it is in agricultural use. If your land does not qualify for agricultural use you will receive a notice or letter. Then you will have an opportunity to discuss the denial with the appraiser and if an agreement is not reached you can file a protest.

## Frequently Made Mistakes

The most common mistakes people make when wanting to obtain an agricultural special use valuation are:

### **The property should be in “active use” at the time the application is turned in to the Appraisal District:**

- Do not expect the special use valuation to be approved when the property is not in current – active utilization. Do not confuse **current use** with **I intend to**.

### **Asking the Appraisal District the minimum requirement to obtain ag valuation:**

- The property owner chooses the land and should have some idea of the type of prudent farmer or rancher they were hoping to become prior to the purchase.

### **Waiting until the application is due before utilizing the land:**

- The property owner can make it difficult for themselves (timewise) if they wait until the last minute to put the land into an actual use.

### **Working on other aspects of the property before utilizing the land:**

- Every aspect of the land does not need to be perfected before utilizing the land. Examples: painting the fence, making the pond/tank bigger, brush-hogging. These items can be accomplished later while the land is being utilized – thus meeting the active use qualification.

### **Only utilizing part of the property:**

- When the land size is 50 acres and the land use is hay/crop – if the hay meadow is only 20 acres of the property and there is no other use, only 20 acres of the 50 acres would qualify for the special valuation. Be sure to look at the whole property utilization.

### **Incomplete application & lack of information:**

- This is one application form where it is necessary to fully explain the aspects of your agricultural operation to be approved for the special valuation.

### **Not providing a contact phone number and email address:**

- The application may be denied if the district cannot clarify questions regarding the application.