

Messages from the Assessor  
Last Updated - September 2022

If you are buying or selling land currently enrolled in a land program, read this!

September 15, 2022

Common land programs in Houston County:

- Green Acres
- Rural Preserve
- 2c Managed Forest Land
- Sustainable Forest Incentive Act (SFIA)

Buyers and sellers should be aware of the following, regarding parcels enrolled in land programs:

When a property enrolled in a land program is sold, the new owner has 30 days from the date of purchase to notify the Houston County Assessor's Office of their intent to remain in the program

The new owner must qualify for the program

The new owner must apply for the program at the county assessor's office

If land that is already in a land program is put into a life estate, the owners who hold the life estate will not need to re-apply, as long as they have a current application on file

At the time of the sale, the county treasurer's office will request a payback from the seller, of the Green Acres/Rural Preserve deferred tax amount for the current tax year as well as the two prior tax years

If a payback was not obtained from the seller, and the sale has closed, it will be the responsibility of the buyer to pay back the Green Acres/Rural Preserve deferred tax amount for the current tax year as well as the two prior tax years, should it be determined that they do not qualify for the programs

Applications are due May 1st for new enrollments, which then take affect the following year

If you have any questions please call the assessor's office at 507-725-5801.