

Frequently Asked Questions

INDIVIDUALS & GENERAL

1. What are your office hours?

Monday-Friday 8:30 a.m. to 5:00 p.m.

Closed for Lunch from 12:00 p.m. to 1:00 p.m.

2. What is the office physical and mailing address?

825 S Main Street, Suite 100, Perryton, TX 79070

3. What is the phone number?

Phone: 806-435-9623

4. What's the district email address?

ocadappr@ochiltread.org

5. How can I change my mailing address?

The preferred method is for you to send us something in writing noting your new address. You may call in and request a change as well.

6. What does this Appraisal District do?

The appraisal district determines market value of all taxable property and administers exemptions.

7. Who sets the rate at which my property is taxed?

Taxing entities, who here in OCAD include city, county, hospital, water district, and school districts, set the tax rates and establish the rate of exemptions for property.

8. What does the Tax Assessor-Collector do?

The Tax Collector's office is responsible for collection and distribution of tax revenue to the taxing entities. In Ochiltree County, the property assessing-collection function is performed in the same office as the appraisal function, except for vehicle tag collections, which is done at the Ochiltree County Court House.

9. When are my taxes due?

Taxes are due when you receive your tax statement around October 1. You have until January 31 of the following year to pay without interest or penalty,

10. When are my taxes delinquent?

February 1, penalty and interest charges begin accumulating on most unpaid bills.

11. What happens if I do not pay my taxes?

Penalty and interest charges will continue to be added to your original tax bill, you will receive delinquent tax notices; you may be sued; you may face problems selling your property. If you cannot pay, you may check with the District office, and may find that you are eligible to set up an installment plan. In some cases, you may be eligible for a deferral.

12. Why did I receive a tax statement from two counties?

If your property boundaries span more than one county you will receive appraisal statements from each county's tax assessor/collector.

13. What is a general homestead exemption and how do I apply for one?

The general homestead exemption is provided by State law for owner-occupied residential properties. The exemption removes a portion of your value from taxation providing a lower tax amount for the homestead property. You may apply by filling out a homestead application which can be either picked up at the District office or requested to be mailed to you. There is also a link on our website under "forms" for this application.

14. How many acres can be claimed as a homestead?

State law allows you to claim land that you maintain for residential purposes, but it may not exceed 20 acres.

15. Can I claim a homestead on a mobile home if I don't own the land?

Yes, you may. Call the District office for more information on mobile home homesteads.

16. Will the homestead protect me in case of a lawsuit?

Texas has two distinct laws for designating a homestead. The Texas Tax Code offers homeowners a way to apply for homestead exemptions to reduce local property taxes. A separate law in the Texas Property Code allows homeowners to designate their homestead to protect them from a forced sale to satisfy creditors. This law does not, however, protect the homeowner from tax foreclosure sales of their homes for delinquent taxes. For more information on homestead designation as

provided by the Texas Property Code, please contact the Office of the Attorney General at www.oag.state.tx.us.

17. I will soon be 65 years of age, when should I apply for the over-65 exemption?

You may apply any time during the year you reach 65 years of age. You will receive the exemption for the full year.

18. I am disabled, is there an exemption for disability?

A person with a disability may qualify for exemptions if: Unable to engage in gainful work because of physical or mental disability, 55 years old and blind and cannot engage in your previous work because of blindness. If you receive disability benefits under the Federal Old Age, Survivors, and Disability Insurance Program through the Social Security Administration you should qualify. Disability benefits from any other program may or may not help you qualify.

19. Does a non-profit organization automatically receive a property tax exemption?

No, often organizations mistakenly believe they are entitled to a property tax exemption because they have received a federal income tax exemption under Section 501(c)(3) of the Internal Revenue Code or an exemption for State sales taxes. The constitutional requirements for property tax exemptions are different than the provisions covering income and sales taxes. A non-profit organization may qualify for a total exemption from property taxes, but they must apply by April 30 to OCAD for the exemption.

20. I am a disabled veteran. Am I entitled to any property tax exemptions?

You may qualify for a property tax deduction if you are either: • a veteran who was disabled while serving with the U.S. armed forces or • the surviving spouse or child (under 18 years of age or unmarried) of a disabled veteran. You must be a Texas resident and must provide documentation from the Veteran's Administration reflecting the percentage of the service-connected disability and the name of the surviving spouse. The disability rating must be at least 10%. You may also qualify for the 100% Disabled Veterans Residential Homestead exemption. You may call your closest Veterans Administration to request the documentation.

21. When should I expect to receive my notice of appraised value?

By April 1 or soon thereafter as required by Texas Property Tax Code Section 25.19(c).

22. Why did I not receive a notice of appraised value this year?

If your value did not change from the previous year, you will generally not receive a notice of appraised value in the current year.

23. How is my property valued?

The district first collects detailed descriptions of each taxable property in the district. It then classifies properties according to a variety of factors such as size, use and construction type. Using comparable sales, income and/or cost data, an OCAD appraiser applies generally accepted appraisal techniques to derive a value for your property.

24. How often does OCAD value my property?

The appraisal district must repeat the appraisal process for each property in the county at least once every three years; however, it can reappraise as often as every year if the market is active in the area. The Texas Property Tax Code requires that real estate be valued at 100% of market value each year, therefore a change in market value will trigger a reappraisal.

25. Why are you inspecting my property?

In order to produce accurate appraisals on all property we have to visit them periodically to ensure that the data used in making the appraisal is still correct. For instance, the appraisal district could have received a copy of a building permit indicating that a room was being added.

26. Why did my value change?

Value changes may occur for several reasons. Often sales information may indicate the current appraised value is lower/higher than fair market. Also, corrections to appraisal records may affect value, such as, change in square

footage, a pool not previously accounted for, or a correction of a property characteristic.

27. What is fair market value?

Fair market value means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- Exposed for sale in the open market with a reasonable time for the seller to find a purchaser.
- Both the seller and the purchaser know all of the uses and purposes to which the property is adapted and for which it is capable of being used and enforceable restrictions on its use.
- Both the seller and the purchaser seek to maximize their gains, and
- Neither is in a position to take advantage of the exigencies of the other.

28. What is a homestead cap?

In general, the assessed home value for a homeowner who qualifies his homestead for exemption in the preceding and current year may not increase more than 10 percent per year. The Property Tax Code sets a limit on the value of a residence homestead, stating that its value for a tax year may not exceed the lesser of the market value of the property; or, the sum of:

10 percent of the value of the property for last year plus the value of the property for the last year in which the property was appraised; and

- The market value of all new improvements to the property, excluding a replacement structure for one that was rendered uninhabitable or unusable by casualty or by mold or water damage.

The appraisal limitation first applies in the year after the homeowner qualifies for the homestead exemption.

29. My house was not complete as of January 1st. How do you appraise it?

It will be added to the tax roll at the percentage of completion as of January 1st.

30. Is the age of my house taken into consideration?

Yes, age, size, condition and quality of construction are all taken into consideration.

31. What is an Agricultural valuation?

An Agriculture valuation is often considered an exemption but is not actually an exemption but rather a Special Valuation. If a portion or all of a property is deemed eligible to receive an Agricultural Valuation, that property will receive a Production Value along with its Market Value.

32. What is Ag Rollback?

An Ag Rollback Tax is an additional Tax that is imposed when a property owner ceases to use the property for qualified agricultural purposes and changes the use to almost any other purpose. The Rollback Tax recoups the tax the owner

would have paid if his or her land had been taxed at Market Value for the years covered in the Rollback (generally five years).

33. How do I get more information or assistance?

You may call the District office at 806-435-9623, email us at ocadappr@ochiltread.org, or drop by the office at 825 S. Main Street Ste 100, Perryton, TX. You may also find the links on this web site of value in accessing information on other sites such as that of the State Comptroller. This site also contains links to forms that you may find useful.

BUSINESS PERSONAL PROPERTY

1. What is a rendition for Business Personal Property?

A rendition is a form that provides the appraisal district with the description, location, cost and acquisition dates for business personal property that you own. The appraisal district uses the information to help estimate the market value of your property for taxation purposes.

2. Who must file a rendition?

Renditions must be filed by owners of tangible business personal property that is used for the production of income and by owners of tangible business personal property on which an exemption has been cancelled or denied.

3. Is my information confidential?

Yes. Information contained in a rendition cannot be disclosed to third parties except in very limited circumstances. In addition, the Texas Property Tax Code specifically provides that any estimate of value you provide is not admissible in proceedings other than a protest to the Appraisal Review Board or court proceedings related to

penalties for failure to render. The final value we place on your property is public information; but your rendition is not.

4. I went out of business during the year. Will my business personal property taxes be prorated?

No, if you were in business on January 1st, you owe taxes for the year.

5. What types of property must be rendered?

Business owners are required by State law to render business personal property that is used in a business or used to produce income. This property includes furniture and fixtures, equipment, machinery, computers, inventory held for sale or rental, raw materials, finished goods, and work in progress. You are not required to render intangible personal property (property that can be owned but does not have a physical form) such as cash, accounts receivable, goodwill, application computer software, and similar items. If your organization has previously qualified for an exemption that applies to personal property, for

example, a religious or charitable organization exemption, you are not required to render the exempt property.

6. Where can I find the rendition form?

If you are a business owner who owns personal property, the District sends you a blank form during the first few months of the year. If you represent a new business, or simply need to access a new form, you can do so from the link in the forms section on the District website or by requesting one from the OCAD office.

7. When must the rendition be filed?

The last day to file your rendition is April 1st annually. If you mail your rendition, it must be postmarked by the U.S. Postal Service on or before April 1st.

8. If nothing has changed in my business, what do I note on the form?

On the first page of the rendition, Step 3 affirms that the prior year rendition is correct, or complete and accurate. You may choose to check the box and make no changes.

9. What will the appraisal district do with the information I render?

Your rendition will be analyzed along with other information we collect on similar businesses, to develop an estimate of value for your property.

10. If I cannot file the rendition on time, what should I do?

The law provides for an extension of time to file a rendition. In order to receive the extension, you must submit the request to the Ochiltree County Appraisal District in writing or by email before the April 1st rendition filing deadline. With the receipt of a timely extension request, the rendition filing deadline will be extended to May 1st.

11. What happens if I do not file a rendition, or file it late?

If you do not file a rendition, the appraised value of your property will be based on an appraiser's estimate using comparable business types. In addition, if you fail to file your rendition before the deadline or you do not file it at all, a penalty equal to 10% of the amount of taxes ultimately imposed on the property will be levied against you.

PROTESTING PROPERTY VALUE

1. My value is too high. Can I protest the tax rate?

No, the OCAD determines value and has no control over the tax rates. Tax rates are set by the individual entities.

2. My value is not right. Can I come in and speak to an appraiser?

Yes, you may come and speak to an appraiser in regard to any concern you may have relating to your value. If you have already filed a protest, you may still want to call for an appointment for an informal meeting with an appraiser.

3. How do I file a protest?

The deadline to file a protest is shown at the top of your "notice of appraised value." You must notify the district in writing on or before that date that you wish to protest your property value. You will always have at least 30 days from the time your Notice of Appraised Value is mailed to you until the deadline for filing a protest. It is very important to file the protest on time. If you mail your protest, please mail it to the address listed on your Notice of Appraised Value or mail to 825 S. Main Street, Ste 100, Perryton, TX 79070. The Texas Comptroller provides a form to submit the protest, form 50-132; however, you do not have to use the form. If you do not use the form, be sure to include the owners name, address and Property Identification Number.

4. What is the Appraisal Review Board?

The Appraisal Review Board is a group of private citizens authorized to resolve disputes between taxpayers and the appraisal district. ARB members are appointed by the OCAD Board of Directors. The ARB is a separate authoritative body from the District. No employees or officers of the Appraisal District or the taxing units it serves may sit on the ARB. To qualify for service on the ARB, an individual must be a resident of the Appraisal District for at least two years prior to taking office. Any person who is a former member of the governing body or officer or employee of a taxing unit, or is a former director, officer, or employee of the Appraisal District is ineligible to serve. Also, the person's close relatives cannot work as professional tax agents or tax appraisers within the Appraisal District. ARB members also must comply with special conflict of interest laws. The ARB determines taxpayer protests and taxing unit challenges. The ARB also determines if the Chief Appraiser has granted or denied exemptions and agricultural appraisals properly. The ARB's decisions are binding only for the year in question. The ARB begins protest hearings sometime in July. The ARB establishes its own Procedures and Rules that govern its operations. For cost savings purposes, the ARB typically meets at the Appraisal District office.

5. Where are the Appraisal Review Board hearings held?

The hearings are held in the boardroom at the Ochiltree County Appraisal District at 825 S. Main, Ste 100, Perryton, TX 79070.

6. Can anyone attend an ARB hearing?

Yes, the hearings are open to the public.

7. If I protest, how do I prepare for a hearing before the Appraisal Review Board?

You should gather evidence which supports your view of the value of your property. This would include sales of comparable properties in the same area, the purchase price of your property, photographs of the property and comparable ones, or photographs of details of your property showing conditions such as cracks, flood damage, and so forth. Your presentation should be direct, concise and honest. Stick to the facts and avoid discussing issues that do not have anything to do with the value of your property such as the tax rate and

percent increase from one year to the next. The board hearing your case will inform you of the value set for taxation on your home. You will also receive, by certified mail, a written order from the Appraisal Review Board showing the value set on your property.

8. What happens if I file a protest and do not come to the formal hearing?

Your property protest is dismissed. You may request that the ARB chairperson reopen the hearing by sending a letter within 4 days of the dismissal citing the "good cause" reason for failure to appear. Examples of good cause are: active military duty, hospitalization or being under doctor's care, death in the immediate family, Judicial or Legislative service or a pending court hearing, failure to receive administrative due process, other matters of good cause as determined by the ARB.

9. Must I appear in person?

You have four choices: 1) You can appear in person at your scheduled hearing before the ARB. Make sure that you read your hearing notification carefully for the correct date and time of your scheduled hearing. 2) You can appoint someone else to appear for you such as a duly authorized agent; 3) You can file an affidavit stating your facts and presentation by mail; or 4) You can arrange a hearing by phone.

10. Will I get a copy of the evidence the appraiser will present in my case before I appear?

Not automatically. If you wish to request an "evidence packet" you can do so when you file your protest. There is a check box for evidence on the protest form. If you are not using the protest form, you must write on the document that you request the evidence

11. May I protest online?

You may protest online if your property is homestead property. There are instructions on your notice of appraised value.

PUBLIC INFORMATION ACT

1. What is the Public Information Act?

Public Information is information that is collected, assembled, or maintained under a law or ordinance or in connection with the transaction of official business: 1) by a governmental body; or 2) for a governmental body and the governmental body owns the information or has a right of access to it. The term is defined in Section 552.002 of the Government Code.

2. How do I submit a request for Public Information?

You may submit a written request by electronic mail to ocadappr@ochiltreead.org or regular mail to the attention of the Chief Appraiser, Ochiltree County Appraisal District, 825 S. Main Street Ste. 100, Perryton, TX 79070, or in person at the district office. In order to ensure that your request will be processed without delay, we ask that your request be as specific as possible. Please include contact information so that we may reach you if we need clarification and we know where to send the information.

3. Does the District have to create information that I ask for?

No, the request must be for information that already exists. The Public Information Act does not require a governmental body to create new records or conduct research.

4. Is all the information at the District available through the Public Information Act?

Although the Act makes most government information available to the public, some exceptions exist. If the district believes an exception applies to the requested information, within ten business days of receiving the request, the district will request an opinion from the Office of the Attorney General (OAG). If the OAG rules that an exception applies, the governmental body will not release the information. If a governmental body improperly fails to release information, the Act authorizes the requestor or the OAG to file a civil lawsuit to compel the governmental body to release the information.

5. Will I be charged for the information?

Subchapter F of the Public Information Act, section 552.261 through 552.275, generally provides for allowable charges for copies of and access to public information. All charges must be calculated in accordance with the rules promulgated by the attorney general under section 552.262. The rules establish the charges, as well as methods of calculation for those charges. The cost rules are available on the attorney general's website and in Part Four of the Public Information Handbook. The Public Information Handbook is available at: https://www.texasattorneygeneral.gov/files/og/publicinfo_hb.pdf. Also available on the OAG website is the Public Information Cost Estimate Model at: <https://www.texasattorneygeneral.gov/og/charges-for-public-information>