# General Information - Blanco County Appraisal District

### Frequently Asked Questions: General Information

### Q: My property information is wrong. How do I get it changed?

**A:** This site only displays the information provided by the appraisal district. You will need to contact the appraisal district at <u>info@blancocad.com</u> or 830-868-4013, and inform them of the wrong information. Each appraisal district has their own procedure for reporting changes.

### Q: How current is the information on your site?

A: The information is updated monthly.

### Q: I don't want my information available on the web. How do I get it deleted?

A: The data that is being presented on this website is public record and available under laws governing the public's right to access public information. We cannot selectively remove or withhold this information.

### Q: Why do I get an error message that says 'Request Timed Out'?

A: This error generally occurs when the search criteria is too broad to complete the search before the set time limit. Narrow the search down by providing additional search criteria.

### Q: What is the Blanco County Appraisal District's role in the tax system?

A: There are three main parts to the property tax system in Texas: an appraisal district in each county sets the value of property each year; an Appraisal Review Board settles disagreements between property owners and the appraisal district about property values and exemptions; they also make determinations on challenges initiated by taxing units; local taxing units, which include the county, city, school district, and other special districts, decide how much money they will spend. This, in turn, determines the total amount of taxes that property owners must pay.

### Q: Who sets the tax rates?

**A:** The governing body (city council, school board, county commissioners) of each taxing entity sets the rates for their jurisdiction. The taxing units decide what services they will provide in the coming year and how much money they will need to provide those services. Each taxing unit adopts a tax rate that will raise the needed tax dollars.

### Q: What are the taxes on this property? How much are my taxes?

**A:** BCAD does not levy taxes or set the tax rate, they are responsible only for collecting any taxes that are due on the properties.

### Q: Is there any information in Spanish?

A: Yes, the Property Tax Assistance Division (PTAD) announces the release of a new online Spanish language Property Tax Basics. The taxpayer-friendly publication will help Spanish-speaking customers better understand the property tax system and how it works. You can view and download a copy of the publication at the Texas Comptollers Website.

## **Protests - Blanco County Appraisal District**

### **Frequently Asked Questions: Protests**

### Q: What is the deadline to protest my notice?

**A:** You have 30 days from the date that the Appraisal District mails the Notice of Appraised Value.

### Q: How do I protest my value?

A: To protest an appraisal value set by BCAD, a taxpayer must notify the appraisal district in writing by May 15, or 30 days from the date the Notice of Appraised Value was delivered, whichever is later. If no Notice of Appraised Value was generated by the appraisal district, a protest may still be filed. The Notice of Protest need not be an official form; however, the appraisal district can send you a Notice of Protest form to complete and submit. You can submit a letter stating the protesting property owner's name, identifying the subject property and indicating an apparent dissatisfaction with some determination of the appraisal district.

### Q: What is the Appraisal Review Board?

A: The Appraisal Review Board or ARB is a group of private citizens authorized by state law to resolve protest disputes between taxpayers and the appraisal district. An ARB is established for each appraisal district in the State of Texas.

### Q: Can anyone attend an ARB hearing?

**A:** Yes. They are open to the public and a schedule is posted at BCAD.

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### **Agriculture - Blanco County Appraisal District**

### Frequently Asked Questions: Agriculture

### Q: What is Ag / Timber valuation?

A: It is a preferential assessment based on the productive capacity of the land to raise livestock, crops or timber rather than on the real estate market value of the land.

### Q: What do I need to do qualify for Agriculture valuation?

**A:** You must apply for the Agriculture valuation and the property must meet the State mandated criteria for the Agriculture valuation/designation.

### Q: What land qualifies for Agriculture/timber appraisal?

**A:** Taxpayers may qualify under open-space valuation, also called 1-d-1 appraisal, our land must meet the following criteria: Currently, the land must be devoted principally to agriculture use. Agriculture land must be devoted to production at a level of intensity that is common in the local area. The land must have been devoted to agricultural and/or timber production for at least five (5) of the past seven (7) years.

### Q: What includes Agriculture use?

**A:** Agricultural use includes the following: Production of crops, livestock, poultry, fish or cover crops. Leaving the land idle for a government program or for normal crop or livestock rotation. Land used for raising certain exotic animals or birds to produce human food or other items of commercial value.

### Q: What type of animals would I need to have to qualify?

**A:** The State Property Tax Code states keeping or raising livestock. Livestock means a domesticated animal that derives its primary nourishment from vegetation, supplemented if necessary with commercial feed. Livestock includes meat or dairy cattle, horses, goats, and sheep. Wild animals are not livestock, but exotics may qualify as long as intensity requirements are met.

### Q: Does my property need to be fenced off?

**A:** Although the State Property Tax Code does not address the fence issue, a typical ranch/farm and prudent owner would need to have his property fenced off.

# Q: Who must apply for the Agriculture valuation/designation, the owner or lessee?

**A:** The owner is responsible for applying for the Agriculture valuation/designation.

### Q: How do I apply for agricultural valuation?

**A:** You must follow these guidelines: Obtain an application form from the appraisal district office or <u>download online</u>. Fill the application form out completely and return it to the Blanco County Appraisal District's office. File the application in timely manner on or after January 1st but no later than April 30th. If your property is valued by more than one appraisal district, which occurs whenever a taxing unit crosses county lines, you must file an application with each appraisal district office.

### Q: What is the time frame for filing an application for agriculture valuation?

**A:** Time frame for filing is after January 1st but no later than April 30th, without any penalty. If you miss the April 30 deadline, you may still file an application any time before the appraisal records are certified by Appraisal Review Board, 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. This is a one time penalty. After the ARB approves the records, you can no longer apply for agricultural appraisal for that year.

### Q: What are rollback taxes and how are they triggered?

A: The rollback tax is the difference between the taxes you paid on your land's agricultural value and the taxes you would have paid if the land had been taxed on a higher market value for the last five (5) year. In addition, seven (7) percent interest is charged for each year from the date on which taxes would have been due. A rollback tax for each of the previous five (5) years are triggered when the agriculture use of land changes to nonagricultural use.

### Q: What is Wildlife Management (WLM)?

A: The managing of indigenous wild animals that are native to Texas.

### Q: What do I need to do qualify for WLM?

**A:** You must apply for the Agriculture valuation application along with a WLM PLAN. The property must meet the State mandated criteria for the WLM.

### Q: How do I qualify for WLM? Or what are the criteria for WLM?

A: You must follow these guidelines. The land must previously qualify for Open Space (1-d-1) Appraisal before applying for WLM status. The land must be used primarily for the management of one or more indigenous wild animals not farming or ranching. Targeted species must be used for human consumption, medicine or recreation. The land must be managed to the degree of intensity typical for the area and must properly sustain the targeted species. At the time the landowner applies for WLM status, at least three of the following seven management practices must be in use to sustain a breeding, migrating or wintering population of indigenous wild animals. Habitat Control Erosion Control, Predator Control, Provide Supplemental supplies of water, Provide Supplemental supplies of food, Provide Supplemental Shelter, Making Census Counts. A written WLM Plan must be submitted to the chief appraiser on a Texas Parks and Wildlife department (TPWD) supplied form before April 30th. Described activities and practices must be consistent with TPWD recommendations for the region where the property is located.

### Q: Where can I get the WLM Plan form?

A: You may obtain the WLM Plan form from the Texas Parks and Wildlife Department office. Main Office: Texas Parks and Wildlife Department, 4200 Smith School Road, Austin, TX 78744 Toll Free: (800) 792-1112, Austin: (512) 389-4800 Website: http://www.tpwd.state.tx.us.

### Q: Which type of valuation saves me more in tax dollars?

**A:** Whether your land is valued under the ag valuation or the wildlife valuation, the actual tax dollars that are saved are the same. The savings that are incurred depend on market value of the land and what type of ag land category that your land falls under.

# Q: Who makes the final determination on Agriculture Valuation or WLM application?

**A:** The Chief Appraiser makes the final determination on the application. The chief appraiser might approve the application or might request additional information and/or request property inspection. If the chief appraiser rejects the application, a denial notice is sent to the owner to the address given in the application by mail.

## Q: If I disagree with denial notice or decision of chief appraiser, what can I do about it?

**A:** 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 mailed to you.

## **Business Personal Property - Blanco County Appraisal District**

# Frequently Asked Questions: Business Personal Property

### Q: What is Personal Property?

A: Items used by a business or individual for the production of income. Every kind of property that is not real property, generally, property that is movable without damage to itself or the associated real property.

### Q: What is a Rendition Form?

A: A Rendition is a <u>form</u> that a Business Property Owner may use to provide information about the business. The Appraisal District uses the information the business provides to appraise the property for taxation.

### Q: Who must file a Rendition Form?

A: - A person who owns tangible personal property used for the production of income.

- A person who manages or controls such property as an authorized agent.
- A person who has been formally notified by the Chief Appraiser to submit a Rendition form.

### Q: What kinds of property must be rendered?

A: For taxation purposes, all property is classified as either Real Property (land, buildings, and other attachments to land) or Personal Property (items used for the production of income). Business personal property that a business and/or business owner uses to produce income must be rendered. This includes furniture, fixtures, equipment (office and shop), machinery, computers, copiers, motor vehicles, aircraft, inventory held for sale, rent, or on consignment, raw materials, goods in process, finished goods and/or those awaiting sale and/or distribution must be rendered.

### Q: When must the Rendition be filed?

A: The Rendition form and/or property reports must be filed/delivered after January 1 and no later than April 15 each year.

#### Q: Can a business owner file an extension?

A: Yes, on written request by the property owner the Chief Appraiser shall extend the deadline to May 15. The Business Property Owner may request to further extend the deadline an additional 15 days, upon showing good cause in writing and receiving the Chief Appraiser's approval confirmation.

### Q: Can a Rendition be filed electronically?

A: Yes, a Rendition can be filed electronically at info@blancocad.com.

### Q: Is the information on a Rendition confidential?

A: Yes. Information contained in a Rendition Form and attachments and any other information the Business Property Owner provides to the Appraisal District in connection with the appraisal of the property will be held confidential and not open to public inspection.

### Q: How can a Rendition Form be obtained?

A: As a courtesy, the Appraisal District mails Rendition forms to businesses on the Appraisal District's records. If a business owner does not receive a form, it is his or her responsibility to contact the Nueces County Appraisal District Personal Property Department at 830-868-4013.

### Q: Can the Appraisal District request additional information?

A: Yes. The Chief Appraiser may request a statement of supporting information indicating how the property owner determined the value rendered. The statement must summarize information reported and the effective date the property was appraised. If the owner provided a "good faith" value estimate, the statement must summarize the physical and economic characteristics relevant to the owner's determination of value. If the business owner has 50 employees or fewer, the owner may base the estimate on depreciation schedules used for federal income tax purposes. The owner must deliver the statement (in writing or electronically) with 21 days of the request. \*The statement is inadmissible in administrative or judicial proceedings, except to: Determine compliance with this section Find whether there was an effort to evade taxes Determine if documents were falsified Decides the owner's protest before the ARB.

### Q: What happens if someone files a late Rendition or not at all?

A: There are two levels of penalties. 1. Penalty of Failure to file and for Failure to Timely File Penalty of Failure to file and for Failure to Timely File: If a Business Property Owner fails to timely file a Rendition before the deadline or fails to file one at all, the Chief Appraiser shall certify to the Tax Assessor/Collector for each taxing unit in the Appraisal District that imposes taxes on the business and/or property a penalty in the amount equal to 10% of the amount of taxes imposed that year. 2.Penalty for Fraud or Intent to Evade Taxation: The Chief Appraiser shall also, impose an additional penalty equal to 50% of the amount of taxes imposed on the Business Property Owner who files a false statement or report with the intent to commit fraud; to evade the tax; engage in fraudulent conduct; for the purpose of affecting the course or outcome of an inspection, investigation, determination, or other proceeding before the Appraisal District. Enforcement of this section shall be by a proceeding initiated by the District Attorney or County Attorney of the county on behalf of the Appraisal District.

### Q: What if a penalty is assessed?

A: If a penalty is assessed, the Business Property Owner may file a request for a waiver of the penalty. The request must be filed in writing within 30 days after the notice is received that the penalty has been imposed. The request must also include documentation showing that the Business Property Owner either substantially complied with the Rendition law or made a good faith effort to do so. The documentation should also address the following:

- 1. The compliance history with respect to paying taxes and filing statements or reports
- 2. The type, nature, and taxability of the specific property involved
- 3. The type, nature, size, and sophistication of the business
- 4. The completeness of the business records
- 5. The Business Property Owner reliance on advice provided by the Appraisal District that may have contributed to the failure to comply and the imposition of the penalty
- 6. Any change in the Appraisal District's policy during the current or preceding tax year that may affect how property is rendered
- 7. Any other factor that may have caused the Business Property Owner the failure to timely file a Rendition statement or report.

The Chief Appraiser may waive the penalty if it is determined that the Business Property Owner exercised reasonable diligence to comply and/or has substantially complied with Rendition requirements. The owner must request the waiver in writing accompanied by supporting documentation stating the grounds on which penalties should be waived no later than the 30th day after the date the Business Property Owner receives the notification of the imposition of the penalty. The Chief Appraiser shall make the determination of the wavier of the penalty based on the information submitted. The Business Property Owner is entitled to protest before the Appraisal Review Board the failure or refusal of the Chief

Appraiser to waive a penalty.

### Q: What happens if the request to waive the penalty is not filed on time?

A: If the Business Property Owner fails to file the written statement on time, a penalty in the amount equal to 10% of the amount of taxes imposed on the property for that year by the taxing units will be imposed.

# Q: What if the Appraisal District values are higher than the amount that was rendered?

A: If you disagree with the Appraisal District value, you have the right to protest before the Appraisal Review Board (ARB). To receive a hearing, you must file a written notice of protest prior to the protest deadline indicated on the "Notice of Appraised Value" that is mailed annually. Failure to timely protest the appraised value may limit the owner's rights.

# Exemptions - Blanco County Appraisal District Frequently Asked Questions: Exemptions

### Q: What is a general homestead exemption?

A: 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.

### Q: How do I qualify for this exemption?

A: In order to quality for this exemption you must have owned and occupied the property as of January 1st of that tax year. This property must also be your principal residence and you may not claim another homestead on another piece of property.

### Q: When and where do I apply for my homestead exemption?

A: You may apply at the Blanco County Appraisal District. Please fill out the Homestead form.

We will also need:

- 1. A copy of the <u>applicant's</u> Texas drivers' license or Texas identification certificate. The address must match the primary residence.
- 2. For active military requires a copy of driver's license (address does not have to match), a copy of military identification, and a copy of current utility bill.

You may file for late HS exemption up to two years after the date the taxes become delinquent. You may also mail the above information to the Blanco County Appraisal District, P.O.Box 338 Johnson City, TX 78636. Contact our office for more information at <a href="mailto:info@blancocad.com">info@blancocad.com</a> or 830-868-4013.

#### O: Do I need to reapply every year for the exemption?

**A:** No. You do not have to reapply unless the chief appraiser requests a new application or you move to a new residence.

### Q: Am I eligible for additional exemptions when I turn 65 years old?

**A:** If you are age 65 or older, your residence homestead will qualify for additional exemptions deductions and you will receive a tax ceiling for that home on your school and county taxes. You may file for the over-65 exemption up to two years from the date you turned 65.

### Q: I am a surviving spouse. Am I eligible for any exemption benefits?

**A:** If a homeowner who has been receiving the tax ceiling on school taxes dies, the ceiling transfers to the surviving spouse, if the survivor is 55 or older and has ownership in the home. The survivor must apply to the appraisal district for the tax ceiling to transfer.

### Q: Can I claim a homestead on a mobile home if I do not own the land?

**A:** Yes. You will need to furnish a copy of your title to the mobile home or a verified copy of your purchase contract.

### Q: How many acres can I claim as my homestead?

**A:** State law allows you to claim that portion of your land that you maintain for residential purposes but this amount may not exceed 20 acres. Generally, one acre or less is maintained for homestead purposes.

### Q: I am a disabled veteran. Am I entitled to any property tax deductions?

**A:** You may qualify for a property tax exemption if you are either **(l)** a veteran who was disabled while serving with the U.S. armed forces or (2) the surviving spouse or child resident and must provide documentation from the Veteran's Administration reflecting the percentage of your service-connected disability. Your disability rating must be at least 10 percent.

**Q:** I am a homeowner with disabilities. May I receive any property tax benefits? A: A person with a disability may get exemptions if (1) you can't engage in gainful work because of a physical or mental disability or (2) you are 55 years old and blind and can't engage in your previous work because of your 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 do not automatically qualify.

### Q: What is the Homestead Cap?

A: An additional benefit of the general homestead exemption, especially in an appreciating housing market, is the homestead cap, or limitation on increases in appraised value. The cap applies to your homestead beginning in the second year you have a homestead exemption. The cap law provides that if you qualify, the value on which your taxes will be calculated (called your appraised value) cannot exceed the lesser of: this year's market value or last year's appraised value plus 10% plus the value of any new improvements made during the preceding year. If homes are appreciating at more than 10% per year, the cap can provide substantial tax savings.