

# **Potter-Randall Appraisal District Frequently Asked Questions**

Dear Property Owner:

Under Texas law, the Potter-Randall County Appraisal District is responsible for appraising your property at market value. The appraisal process serves to allocate the local tax burden fairly to all property owners based on property value as of the assessment date. (January 1 each year) It is very important to our office that the appraisal of your property is accurate and it ensures that all property owners share equally in the overall costs of local government services.

It is our hope that the following frequently asked questions help to explain how your local property tax system operates. After reading the enclosed questions if you still have concerns regarding your notice of appraised value, exemptions or the appraisal process, please call, email or come by our office to discuss your concerns with one of our staff.

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## **General Website Information**

### **How often is the website updated?**

Our website is updated daily with name and address changes. Property values and exemptions reflect the most recent certified values except in the months of May through July. During the period of May through July, the values may be proposed values that are subject to change. Values are certified before July 25.

### **How do I have my name removed from the website?**

The appraisal roll is public information. Only owners that qualify for confidentiality under Texas Property Tax Code 25.025 may have their names removed from the public record.

### **Why can I not find an address when I use the Property Address Search?**

If you are having difficulty locating an address, it is best to broaden your search to a range of addresses. It can also be helpful to change the pre-direction, street type and post-direction to "Any" and only type the first few letters of the street name.

### **Why can I not find an owner when I use the Owner Search?**

Owner names are by last name first. It may be helpful to try using only the last name or the last name and the first letter of the first name. You can also begin your search with a "%". Using the % will allow you to find the name you are searching for in any part of the owner field. For example, searching "%John" will find all owners that have "John" anywhere in their name.

### **Where can I find the amount of taxes paid or are due for an account?**

The Potter-Randall Appraisal District does not levy taxes, set tax rates or collect taxes. The appraisal district does not capture the amount of taxes on any property. To determine the amount of taxes paid or due you will need to contact the Randall County Tax Office (<https://taxpayer.randallcounty.com/taxweb/>) or the Potter County Tax Office (<https://pottercountytax.com/#/>), depending on which county your property is located. Randall County Tax Office collects taxes Bushland Independent School District regardless of which county the property is located. If the property is located in Potter County and Bushland I.S.D., you will need to contact both tax offices.

## **Appraisal**

### **Why is my house taxable?**

Real property is taxable by a taxing unit if located in the unit on January 1, except as provided by Chapter 41, Education Code. Texas Property Tax Code 21.01

### **Why was this appraisal necessary? I do not intend to sell my home.**

The Texas Constitution mandates that all property be appraised in accordance with its market value (what your property would sell for) on January 1, and that appraisals be equal and uniform. If appraisals are not updated on a regular basis, these constitutional requirements cannot be met. The amount of state funding to our school districts is reduced if our values in a particular school district are found to be below actual market value.

### **How can the value of my property go up that much in one year?**

Each year the estimated value of your property is based on current market trends that exist on January 1 of that year and the current condition of your property. The current market value is independent of the previous year.

**Based on the current year’s Notice of Appraised Value the market value of my homestead did not change, so why did the appraised value increase?**

In current or previous years if the market value of your homesteaded (property must have qualified and been granted a Homestead Exemption) property increased more than 10% a year, Texas Property Tax Law provides a property value cap limiting the increase of the appraised value to a maximum of 10% a year until the appraised value equals the market value. It may take more than one year for your appraised value to equal the market value on your homestead. The law was designed to help taxpayers absorb large increases created by their local market. For example:

Year	Market Value	Appraised Value
2010	\$100,000	\$100,000
2011	\$140,000	\$110,000
2012	\$140,000	\$121,000
2013	\$140,000	\$133,100
2014	\$140,000	\$140,000

**What kind of information is considered in appraising property?**

The appraisal district compares properties that recently sold with all other properties in the same area or similar properties then estimates a market value as of January 1. Unique characteristics and conditions for each property are identified in PRAD appraisal records such as garages, basements, porches, outbuildings etc. All appraisals are performed in accordance with the Uniform Standards of Professional Appraisal Practice (USPAP) applicable to the mass appraisal process.

**My notice lists the word “IMPROVEMENT”. What if I have not made any improvements to my property?**

According to the Texas Tax Code, the definition of “improvement” is any building, structure, fixture or fence, whether moveable or not, and whether new or existing. It does not indicate that you have made or added improvements to your property. “IMPROVEMENT,” is a descriptive term.

**How can I review the information for other homes in my area?**

We encourage you to visit our website at [www.prad.org](http://www.prad.org) or come to our office located at 5701 Hollywood Rd, Amarillo. Office hours are 8am to 5pm., Monday through Friday. You may also visit with us by phone at 806-358-1601.

**What is the deadline for filing a protest, if I believe PRAD made an error on the appraisal of my property?**

The deadline for submitting a written protest is typically May 31 or 30 days after the date your Notice of Appraised Value was mailed (whichever is later). Protests must be in writing and you may write your own or use the form that is included with your notice. Protests are considered to be late if not postmarked (cancelled by the United States Post Office) or hand delivered to our office on or before the deadline.

**May I protest even if I did not receive a notice?**

Yes, but the property owner is the one responsible for remembering to file a protest in a timely manner. The appraisal district is not required to send a notice of appraised value every year. If a notice is not sent, the May 31 deadline for filing is still applicable.

**You appraised my property for more than I paid for it in a recent open-market transaction. Do I have to file a protest for PRAD to make a value adjustment?**

Yes! Mail or deliver a copy of your recent settlement statement, fee appraisal or other documents to our office on or before the protest deadline with a signed protest form and a PRAD staff member will assist you.

**My search on the prad.org website brought up three accounts for the same address, why is that?**

It is very likely that this property is located on the Potter-Randall county line. This means there is a portion taxed by each county and the value as a whole is appraised for other entities. The account numbers will all be the same except for the number after the decimal. The main account will be Rxxx-xxxx-xxxx.0 and the portion in each county will end in Rxxx-xxxx-xxxx.1 (Randall) and Rxxx-xxxx-xxxx.2 (Potter). The .1 and .2 accounts will add up to the total value of the .0 account for county values.

**What is percent good?**

The percent good is one of the tools that PRAD uses to adjust values within a neighborhood to arrive at market value. Each property has depreciation or percent good.

# **Agricultural-Use Appraisal**

## **What land qualifies for agriculture appraisal?**

The Texas Constitution permits qualified open-space land to be taxed generally at productivity value instead of market value. The legal basis for this type of special valuation called "Ag Use Open Space" or "1-d-1"

- The land must have been devoted to a qualifying agricultural use for at least five (5) of the preceding seven (7) years to the degree of intensity generally accepted in the area.
- Land under agricultural production must be specifically identified and products produced clearly stated. The land shall be described legally and physically. Physical description identifies the land in categories or classifications such as dry land cropland or native pasture, as well as the number of acres in production.
- If the land is located within the boundaries of a city or town, one of the following requirements must be met in addition to the normal requirements:

The city must not provide the land with general services comparable to those in other parts of the city having similar features and population and/or must have been devoted principally to agricultural use continuously for the preceding five years.

*Applications must be made on an acceptable form after January 1 and before May 1 of the tax year. If May 1 falls on a weekend or holiday, the next working day is the deadline. Applications received after the deadline will be accepted until the appraisal roll is certified. If approved, late applications will be subject to a penalty of ten percent (10%) of the difference between the amount of the tax imposed on the property at agriculture value (1-d-1) and the amount that would be imposed if the property were taxed at market value.*

## **What are rollback taxes and how are they triggered?**

Under 1-d-1 agriculture use, a rollback is triggered by a physical change in use. Reduced intensity of use would not trigger a rollback, but changing the use of the land to a non-agricultural use would. Taxes are recaptured for the five years preceding the year of change. The rollback tax is imposed on the difference between the taxes imposed on the land for each of the five years preceding the year in which the change of use occurs and the tax based on the market value in each of those years, plus interest at an annual rate of seven percent (7%) calculated from the dates on which the differences would have become due.

### **What happens if land receiving an agricultural appraisal changes to a non-agricultural use?**

If land receiving an agricultural appraisal changes to a non-agricultural use, the property owner who changes the use will owe a rollback tax. The rollback tax is due for each of the previous five years in which the land got the special appraisal. The rollback tax is the difference between the taxes paid on the land's agricultural value and the taxes paid if the land had been taxed on its higher market value. In addition, the owner pays seven percent (7%) interest for each year from the date that the taxes would have been due. For example, the fifth year of rollback tax bill may include as much as thirty five percent (35%) interest, depending on the date the use changed.

### **When should an application for special agriculture use valuation be filed?**

Applications must be made on an acceptable form after January 1 and before May 1 of the tax year. If May 1 falls on a weekend or holiday, the next working day is the deadline. Applications received after the deadline will be accepted until the appraisal roll is certified. If approved, late applications will be subject to a penalty of ten percent (10%) of the difference between the amount of the tax imposed on the property at agriculture value (1-d-1) and the amount that would be imposed if the property were taxed at market value.

## **Business Personal Property**

### **What is Business Personal Property?**

Business personal property is tangible personal property used for the production of income that the person owns or that the person manages and controls as a fiduciary on January 1. Business personal property is tangible personal property, which includes, but is not limited to, furniture, fixtures, equipment, tools, machinery, computers, copiers, motor vehicles, aircraft, raw materials, goods in process, finished goods and/or those awaiting sale or distribution, and inventory held for sale on consignment.

### **What is a rendition for Business Personal Property?**

A rendition is a property owner's written report, which provides the appraisal district with the description, location, cost and acquisition dates for personal property that you own. A rendition form and depreciation schedule are located on our website. <http://www.prad.org/about/bpp.aspx>

### **Who must file a rendition report?**

A person who owns tangible personal property used for the production of income that the person owns or manages and controls as a fiduciary on January 1. Texas Property Tax Code Section 22.01(a)

### **What must the rendition statement contain?**

According to Texas Property Tax Code Section 22.01 (a)

1. Property owner's name and address
2. Description of the property by type or category (fixed assets)
3. Description and quantity of each type of inventory
4. Property's physical location or taxable situs
5. Property owner's option of providing either a "good" faith estimate of market value or historical cost new and year of acquisition of individual items

### **Do I have to file a Rendition Form for my business?**

Renditions are due April 15. A penalty of 10% of the tax liability will be imposed for failure to file a timely rendition.

### **Are there any exceptions to this reporting requirement?**

Exempt property does not have to be rendered, unless it becomes taxable. For property that in the owner's opinion has an aggregate value of less than \$20,000, the owner may file a simplified statement containing only the owner's name and address, general description of the property by type of category, and the physical location or taxable situs of the property. Texas Property Tax Code Section 22.01 (g)

### **What if I move or sell my business during the year?**

The tax liability on business personal property is determined as of January 1 of each tax year. Therefore, the property is assessed according to its location and ownership as of January 1.

### **If I close my business during the year, will my taxes be prorated?**

No, the property is appraised January 1 each year; the value will apply for the entire year.

### **If I own an aircraft, is this taxable property?**

Aircraft owned on January 1 of the year is taxable. It must provide the property owner's name and address if you manage or control the aircraft as a fiduciary. You are required to list aircraft that leased, rented, consigned, or loaned to you.

### **Is leased equipment taxable?**

Yes, it is taxable to the owner of the property as of January 1 of the tax year.

### **Is my business taxable if I operate it from my home?**

Yes, all business assets, regardless of location, are taxable.

### **How do I determine Original Cost?**

To determine original cost, refer to your accounting records, such as original journal entries and account ledgers. Use original purchase documents, such as invoices or purchase orders to determine the original cost of the asset.

### **May I use my bookkeeping records as my rendition?**

Yes. Attach these records to the rendition, sign, date it, and then return it to our office. Include asset listings with the date of acquisition and original cost.

### **If all my business personal property has been depreciated out according to Federal Income Tax Laws, is my business still taxable?**

Yes, if your business personal property is still in use and used to generate income, your business personal property is taxable.

### **If I cannot file the rendition on time, what should I do?**

The law provides for an extension of time to file a rendition if the taxpayer makes the request in writing on or prior to April 15. Our office will notify the owner in writing that we have granted the extension.

## **Deed/Ownership**

### **What does a VC (Voluntary Change) in the sales history mean?**

Our office, in the past, would voluntarily change the Residence Homestead property into the surviving spouse's name **for tax purposes only**. **We are no longer allowed to change the ownership of any property without legal documentation.**

### **How do you change the ownership on properties?**

Our office receives recorded deed information from the County Clerk's Office on a regular basis. We also receive probates, plat information and other recorded documents to change ownership.

### **When my spouse dies, does the property we own jointly automatically become mine, and is my deceased spouse's name removed from your property records?**

Our office reviews the recorded documents we have in our file to determine if there needs to be a change in the ownership on the property or properties. **Generally**, a will must be probated or an



Affidavit of Heirship recorded at the County Clerk's office to establish the ownership of the property or properties.

**What does an LE mean on your sales information and how does this affect the ownership of the property?**

This is a "Life Estate". A title company or an attorney that transfers the property or properties to another individual upon the death of the owner prepares some deeds. Our office is mandated by the Texas Property Tax code to place the property or properties in the name of the individual(s) who is reserving the Life Estate. This enables the owner, who reserves the life estate, to retain their exemptions they currently have in place on their residence homestead. Upon receipt of a copy of a death certificate, our office will remove the life estate tenant, place the property in the name of the person to whom the property was deeded, and remove the exemptions from the property at the appropriate time. In addition, a Transfer on Death deed is treated the same as a "Life Estate" deed.

**How can I correct wrong information on a recorded document such as a misspelled name, or incorrect legal description?**

Our office suggests you contact the person or office who prepared the document and have errors corrected and the recorded document recorded again at the County Clerk's office to ensure all information is correct in public records.

**What do I need to do to correct the ownership on property if a person who owns property in Potter or Randall county dies in another county and has a will probated in the county in which they die?**

In order to correct ownership on a property in Potter or Randall County, the probate documents will need to be filed in the **real property records** of the county the property is located. Please contact the County Clerk's office to see what needs to be filed in real property records.

**How do I find out if there are any liens on a piece of property?**

You will need to contact the County Clerk's office for liens other than property tax liens. For information regarding property tax liens, contact the County tax office in which the property is located.

# **Exemption**

## **How do I apply for an exemption for my property?**

To receive an exemption, a person claiming the exemption must file an exemption application form with the chief appraiser. To get an exemption application you can come to the Potter-Randall Appraisal District located at 5701 Hollywood Road, Amarillo, TX or you can contact our office at (806) 358-1601 to have an application mailed to you.

## **I purchased my property after January 1, why did I receive a Residence Homestead Exemption on my property yet it will not be effective until January 1 of next year?**

If the previous owner has a Residence homestead in place on the property, this exemption will remain on the property until December 31 of that tax year. There are some rare instances that the Residence Homestead exemption is removed. This gives you ample time to get your driver's license updated with your new address, as the Texas Property Tax Code requires the driver's license to match the property in which you are seeking the exemption.

## **I purchased my property after January 1, why do I not qualify for my veteran's exemption at the time I purchased the property?**

The Texas Property Tax Code does not allow the Veteran's exemption to be applied to the property unless you owned the property on January 1 of the tax year. You may qualify in the same year you purchase the property if you are 100% service-connected or unemployable due to your service-connected disability.

## **I had exemptions on another property but have sold it, why do I have to re-apply at my new residence, and why do I have to provide your office with updated information such as my social security disability information or my veteran's letter you have on file?**

Our office requires updated information anytime you purchase new property. You cannot **MOVE** exemptions to another property. You must apply for any exemptions you may qualify for on the new property.

## **I have just recently moved and have not had the opportunity to update my driver's license to my new address. Can I submit my old license with my new Residence Homestead application?**

**No.** The Texas Property Tax Code requires the address on the driver's license must match the property for which you are seeking the exemption. The only exception is if you do not have a physical address to which mail can be delivered, or you have a commercial driver's license that has a PO Box for safety reasons, then you must provide our office with a utility bill reflecting the address of the property that is in your name.

**I have had my Residence Homestead for many years and have not moved, why am I receiving a Residence Homestead application to update information?**

The Texas Property Tax Code allows the chief appraiser to request an updated application at any time he or she feels the qualifications may have changed.

**How can I update or change my mailing address?**

Our office requires that the owner of record, or a person who has the proper documentation giving them the authority to act on behalf of the owner, must submit a **written request** to update the mailing address. The written request may be faxed to our office at 806-355-8426 or e-mailed to [info@prad.org](mailto:info@prad.org). Our office needs written authorization from the owner of the property to change the mailing address to the lien holder. However if the mailing address is changed to the lien holder based on the property owner's authorization, **all** information regarding the property will be mailed to the lien holder.

**I purchased my property several years ago, but have never filed for any exemptions. Will my exemptions be retroactive?**

Our office will consider the application and requirements to grant the exemption(s) you are applying for and **may** be able to apply the exemption(s) for the previous tax year. For a general homestead exemption, you have up to one year after the date the taxes become delinquent for the year.

**Can a minor (under the age of 21) own property and qualify for any exemptions?**

Each case stands on its own merit. Please contact our office for the Texas Property Tax Code guidelines under Section 141.002(1) and Section 11.13(b)

**If I own only 50 percent of the home I live in, do I qualify for the residence homestead exemption on the home?**

Yes. However, if you qualify for a homestead exemption and are not the sole owner of the property to which the homestead exemption applies, the exemption you receive is based on the interest you own. For example, you own a 50 percent interest in a homestead. You will receive one-half, or \$12,500, of a \$25,000 homestead offered by a school district.

# Mapping/Boundary

## **Are the Potter-Randall Appraisal District's maps available on-line?**

Yes. Maps are available from our website. <http://map.prad.org/pradgis/> Follow the prompts to the Map window. A property may be located using Owner name, Address or Account number.

## **Can I print maps from the on-line website?**

Yes, in the toolbar above the map viewer window, the Map Export tool allows the user to name, save in PDF format and print a map.



## **Is the Appraisal District's GIS data available to the public?**

Yes but the data cannot be downloaded directly from the district's website. However, requests for information and fees may be made by email at [info@prad.org](mailto:info@prad.org), by phone at (806) 358-1601 or in person in the mapping department of our office at 5701 Hollywood Rd., Amarillo, TX.

## **I need to locate my property boundary. Will the appraisal district's boundary map overlaying an aerial indicate where the boundary lies on the ground?**

No. The boundaries that are maintained by our office are for informational purposes only and have not been prepared for or be suitable for legal, engineering, or surveying purposes. Our boundary lines do not represent an on-the-ground survey and only represent the approximate relative location of property boundaries. Any question regarding the physical, on-the-ground, location of a property's boundary must be directed to a professional land surveyor.

## **I need to know the dimensions/square footage/acreage of a lot or tract of land. Is this available on-line?**

Lot dimensions are available on most accounts on-line. Square footage and acreage totals as indicated by Plat or deed may be approximate and may be obtained by contacting our office at [info@prad.org](mailto:info@prad.org), by phone at (806) 358-1601 or in person in the mapping department of our office at 5701 Hollywood Rd., Amarillo, TX.

**I need to have an address corrected/assigned to my property. Can the Appraisal District help me with that process?**

No. Our office does reflect site addresses in our records. However, separate governing authorities assign the addresses. Dependent upon where the property is located, addresses are assigned and maintained by the following offices.

In City of Amarillo's ETJ (includes 5-mile radius of City Limits):	City of Amarillo Planning Dept.
In the City of Canyon's City Limits	: City of Canyon
All other Potter/Randall County property (Rural)	: 911 District Office

**Where can I get a copy of a survey?**

Our office **does not** have record of surveys unless they are filed as public record with a recorded instrument. Requests to see or obtain a copy of a known survey should be directed to the professional surveyor who prepared the document, the property owner who purchased the survey or the County Clerk's office in the county where the document **may** have been recorded.

Revised 03/10/2017