

2021 SENIORS

PERMIAN HIGH SCHOOL

Get your PERSONALIZED YARD SIGN and GRADUATION AD for your 2021 Senior for \$95.

Call 432.333.7612 or email sreeves@oaoa.com for more info

PERMIAN HIGH SCHOOL

**AMAYA CHAVARRIA
MAYAS ANDY MACHUCA
& GUATELLE CHAVARRIA**

Call 432.333.7612 or email sleeves@oaa.com for more info

AMAYA CHAVARRIA
PARENTS: ANDY MACHUCA
& GRACIELA CHAVARRIA

facebook.com/OdessaAmerican

0202.com

twitter.com/OdessaAmerican

\$1.50

Property owners have the right to protest actions concerning their property tax appraisals. You may follow these appeal procedures if you have a concern about:

- the appraised (market) value of your property;
- the unequal value of your property compared with other properties;
- the inclusion of your property on the appraisal records;
- any exemptions that may apply to you;
- the qualification for an agricultural or timber appraisal;
- the taxing units taxing your property;
- the property ownership;
- the change of use of land receiving special appraisal;
- failure of the chief appraiser or appraisal review board (ARB) to send a required notice; or
- any action taken by the chief appraiser, county appraisal district (CAD) or ARB that applies to and adversely affects you.

We recommend you discuss your protest with a district appraiser before your appointment with the Appraisal Review Board. To schedule an informal review with the appraiser assigned to your property, contact a district customer service representative at (432) 332-6834, or come by the district office at 1301 East Eighth, Odessa, Texas.

If you cannot resolve your problem informally with the CAD, you file a notice of protest requesting to have your case heard by the ARB.

The ARB is an independent board of citizens that hears and determines protests regarding property appraisals or other concerns listed above. It has the power to order the CAD to make the necessary changes based on evidence heard during the ARB hearing.

If you file a written request for an ARB hearing (notice of protest) before the deadline, the ARB will set your case for a hearing and send you written notice of the time, date and place of the hearing. If necessary, you may request a hearing in the evening or on a Saturday. You may use Comptroller Form 50-132, Property Appraisal - Notice of Protest, to file your written request for an ARB hearing.

Prior to your hearing, you may request a copy of the evidence the CAD plans to introduce at the hearing to establish any matter at issue. Before a hearing on a protest or immediately after the hearing begins, you or your agent and the CAD are required to provide each other with a copy of any materials (evidence) intended to be offered or submitted to the ARB at the hearing. Evidence may be submitted for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do NOT bring evidence on a smart phone. The ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

To the greatest extent practicable, the hearing will be informal. You or your designated

agent may appear in person, by telephone conference call or by submission of a written affidavit to present your evidence, facts and argument. You must indicate your request for a telephone conference call hearing on your written notice of protest filed with the ARB not later than the 10th day before the hearing date and provide your evidence and written affidavit before the ARB hearing begins. You may use Comptroller Form 50-283, Property Owner's Affidavit of Evidence to the Appraisal Review Board, to submit evidence for your telephone conference call hearing or for hearing by affidavit.

You and the CAD representative have the opportunity to present evidence about your case. In most cases, the CAD has the burden of establishing the property's value by a preponderance of the evidence presented.

In certain protests, the chief appraiser has the burden of proving the property's value by clear and convincing evidence. You should review ARB hearing procedures to learn more about evidence and related matters.

You should not try to contact ARB members outside of the hearing. ARB members are required to sign an affidavit saying that they have not talked about your case before the ARB hears it.

After it decides your case, the ARB must send you a copy of its order by certified mail. If you are not satisfied with the ARB's decision, you have the right to appeal to district court. As an alternative to district court, you may appeal through binding arbitration or the State Office of Administrative Hearings (SOAH) if you meet the qualifying criteria.

If you choose to go to district court, you must start the process by filing a petition with the district court within 60 days of the date you receive the ARB's order. If you chose to appeal through binding arbitration, you must file a request for binding arbitration with the CAD not later than the 60th day after you receive notice of the ARB order. If you chose to appeal to the SOAH, you must file an appeal with the CAD not later than the 30th day after you receive notice of the ARB's order. Appeals to district court, binding arbitration or SOAH all require payment of certain fees or deposits.

You must pay the amount of taxes due on the portion of the taxable value not in dispute, the amount of taxes due on the property under the order from which the appeal is taken or the amount of taxes due in the previous year.

You can get more information by contacting your CAD at

You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller's website at comptroller.texas.gov/taxes/property-tax/.

Usual Deadline
Not later than May 15 (or within 30 days after a notice of appraised value was mailed to you, whichever is later).

Late protests are allowed for good cause if you miss the usual deadline. The ARB decides whether you have good cause. Late protests are not allowed after the ARB approves the appraisal records for the year.

For change of use (the CAD informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is not later than the 30th day after the notice of the determination was delivered to you.

For ARB changes (the ARB has informed you of a change that increases your tax liability and the change did not result from a protest you filed), the deadline is not later than the 30th day after the notice of the change was delivered to you.

If you believe the CAD or ARB should have sent you a notice and did not, you may file a protest until the day before taxes become delinquent (usually Feb. 1) or no later than the 125th day after the date you claim you received a tax bill from one or more of the taxing units that tax your property. The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you.

* The deadline is postponed to the next business day if it falls on a weekend or legal, state or national holiday.

STOP THE SPREAD! WEAR A MASK!

PROTECT YOURSELF AND OTHERS AGAINST COVID-19



SUNDAY, MARCH 7, 2021

facebook.com/OdessaAmerican

oaaa.com

twitter.com/OdessaAmerican

\$1.50

Productivity Appraisal may lower the property taxes on your farm, ranch or timberland!

Texas law allows farmers, ranchers, wildlife managers and timber growers to pay property taxes based upon the productivity value of their land rather than on market value. This means qualified land is taxed based on its ability to produce crops, livestock or timber—not on its value on the real estate market. And it can mean substantial property tax savings.

When is the application deadline?

If your land has never had a productivity appraisal or you are a new owner, you must apply to your local appraisal district before May 1 to take advantage of this benefit on your property taxes. You may get up to 60 extra days if you have a good reason and ask for it before May 1. If you miss this deadline, you may still be able to apply, but you will pay a penalty. Check with your appraisal district office.

Do you need to reapply annually?

If your land already receives agricultural or timber productivity appraisal, you normally don't need to reapply unless the chief appraiser requires you to do so. If a new application is required, the appraisal district will notify you by mail.

For more information, call or come by:

ECTOR COUNTY APPRAISAL DISTRICT

1301 E. 8TH STREET
ODESSA, TEXAS 79761-4703

(432) 332-6834

www.ectorcad.org

A public service announcement courtesy of your county appraisal district.

STOP THE SPREAD! WEAR A MASK!

PROTECT YOURSELF AND OTHERS AGAINST COVID-19



SUNDAY, MARCH 7, 2021

facebook.com/OdessaAmerican

oaa.com

twitter.com/OdessaAmerican

\$1.50

Are you eligible for tax relief?

Property Taxpayer Remedies

Learn about property tax remedies related to the following topics:

- How to protest property value
 - What can be protested
 - What is an ARB
 - When are protests filed
- You'll learn steps to prepare for a protest hearing. *Property Taxpayer Remedies* will tell you how to prepare a protest to the local appraisal review board.
 - You'll learn the kinds of protests the appraisal review board can hear and what kind of evidence you need to bring to your hearing.
 - Key dates are listed, so you'll know what you must do and when you're required to act.

Property Taxpayer Remedies is free.

A Spanish language version is also available.

Ask for yours today at:

ECTOR COUNTY APPRAISAL DISTRICT

**1301 E. 8TH STREET
ODESSA, TEXAS 79761-4703**

(432) 332-6834

www.ectorcad.org

or on the Web at: comptroller.texas.gov/taxes/property-tax

A public service announcement courtesy of your county appraisal district.

STOP THE SPREAD! WEAR A MASK!

PROTECT YOURSELF AND OTHERS AGAINST COVID-19



SUNDAY, MARCH 7, 2021

facebook.com/OdessaAmerican

oaaa.com

twitter.com/OdessaAmerican

\$1.50

Remember to Render! Taxable property renditions are due April 15.

Does this apply to you?

If you own tangible personal property that is used to produce income, such as the equipment or inventory owned by a business, it does.

What is a rendition?

A rendition is a report to your county appraisal district that lists all of the taxable property that you owned or controlled on Jan. 1 of this year. This often applies to furniture, fixtures, equipment or inventory owned by a business.

What are the advantages of filing?

- You give your opinion of your property's value.
- You record your correct mailing address so your tax bills will go to the right address.
- If your property's value depreciated, you can file a report of decreased value.

What is the deadline?

- For most property types, renditions must be filed with the appraisal district after Jan. 1 and no later than April 15. Different deadlines apply in certain appraisal districts. A property owner may apply, in writing, for a mandatory extension to May 15.
- Different deadlines apply for regulated properties.
- The chief appraiser may extend the deadline another 15 days for good cause shown in writing by the property owner for each type of property.

REMEMBER!!

Filing is your responsibility. If you render late, don't render, or file an incomplete or false rendition, you may face a 10 to 50 percent penalty.

File renditions with your local appraisal district at:

ECTOR COUNTY APPRAISAL DISTRICT

1301 E. 8TH STREET
ODESSA, TEXAS 79761-4703

(432) 332-6834

www.ectorcad.org

A public service announcement courtesy of your county appraisal district

STOP THE SPREAD! WEAR A MASK!

PROTECT YOURSELF AND OTHERS AGAINST COVID-19



SUNDAY, MARCH 7, 2021

facebook.com/OdessaAmerican

oaaa.com

twitter.com/OdessaAmerican

\$1.50

A variety of homestead exemptions could lower your property taxes!

A homestead exemption lowers the property taxes on your home by lowering its value. If your home is valued at \$50,000 and you receive a \$25,000 homestead exemption, your home will be taxed as if it were worth \$25,000.

Who qualifies for an exemption?

Anyone who owns a home on Jan. 1 and uses it as a primary residence on that date is entitled to a \$25,000 homestead exemption to lower school taxes. It doesn't matter if your home is a house, condominium or mobile home. Counties, cities and special taxing districts may also offer homestead exemptions.

Are other exemptions available?

If you're disabled—or if you're 65 years old or older—you are entitled to an additional \$10,000 school tax exemption on your home. And if you qualify for the age 65 or older or disabled exemption, you're also entitled to a permanent, locked-in "ceiling" on the school property taxes on your home. The county, city or junior college may adopt a tax ceiling for age 65 or older or disabled homeowners. The age 65 or older homeowners school tax ceiling transfers to the surviving spouse, if the spouse is age 55 or older at the time of death and lives in and owns the home. The age 65 or older homeowners (or their surviving spouses age 55 or older) also may transfer the percentage of school tax paid, based on their former home's school tax ceiling to a new home.

If you are a disabled veteran, surviving spouse or surviving child of a disabled veteran, you are entitled to an exemption of a portion of the appraised value of your residence homestead. This includes homesteads donated to disabled veterans by charitable organizations at no cost or not more than 50 percent of the good faith estimate of the homestead's market value to the disabled veterans and their surviving spouses.

If you're a disabled veteran who receives 100 percent disability compensation due to a service connected disability and a rating of 100 percent disabled or a determination of individual unemployment from the U.S. Department of Veterans Affairs, you are entitled to an exemption from taxation of the total appraised value of your residence homestead. Surviving spouses of veterans who qualified for this exemption or who would have qualified for this exemption if it had been effective at the time of the veteran's death are also eligible with certain restrictions.

If you are the surviving spouse of a U.S. armed services member killed in action or an eligible surviving spouse of a first responder killed in the line of duty, you are entitled to an exemption from taxation of the total appraised value of your residence homestead.

Do I have to apply each year?

No. If you had a homestead exemption on your home last year, you won't need to reapply unless your chief appraiser requires it. However, if you haven't received an exemption on your present home—or if you've moved to a new home—you'll need to file an application for exemption. If you are age 65 this year, you may file for the age 65 or older exemption up to one year after the date you became age 65. And if you became disabled, you may file for the disabled person's exemption.

When and where should I file?

File applications by April 30 at your appraisal district office. If you need more time, contact us at:

**ECTOR COUNTY
APPRAISAL DISTRICT**

**1301 E. 8TH STREET
ODESSA, TEXAS 79761-4703**

**(432) 332-6834
www.ectorcad.org**

A public service announcement courtesy of your county appraisal district.