

**For Immediate Release**

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Appraisal Districts in the state of Texas were established in 1979 by the Texas Legislature.

Operation of the County Appraisal District (CAD) is governed by the Constitution of the State of Texas, the Texas Property Tax Code (TPTC) and the Rules of the Texas Comptroller's Property Tax Assistance Division. Prior to the creation of Appraisal Districts, each taxing entity could value a property differently. This inevitably led to significant differences in values for some properties and increased confusion for property owners. Each owner would also have to contest the values to each taxing entity and obtaining relief from an incorrect appraisal was difficult and time consuming.

The Legislature's response was to create a property tax system where appraisal of all taxable property is centralized at the CAD, while the taxing entities are responsible for adopting tax rates and levying taxes. The Property Tax Code which began as a pamphlet is now a 2" thick book of small print with many statutes within its covers developed by the Texas Legislature and printed by the Texas Comptroller's Property Tax Assistance Division.

The CAD takes part in a system with 4 distinct phases: appraisal, equalization, assessment & disbursement of funds. The appraisal and equalization phases are directly done by the CAD while the assessment and disbursement of funds is indirectly done by the CAD and directly done by the taxing entities.

The mission of the Comanche Central Appraisal District (CCAD) is to equitably appraise and estimate a market value for each property for ad valorem (property) tax purposes as of January 1 for each taxing entity that imposes taxes in Comanche County and to administer all exemptions and special appraisals allowed under state or federal law. The budget to perform these required tasks is funded by the taxing entities in proportion to their tax collected(levy).

**Market Value** is defined as what a property would sell for in cash or its equivalent, if both sides know the uses that the property is capable of, that neither has an advantage over the other, and both sides seek to maximize their gains. This is normally called an "arm's length transaction."

The CCAD uses mass appraisal techniques to estimate the market value of every taxable property in the county. Mass appraisal uses data from the market to estimate the market value of property, but each property must be appraised based on its individual characteristics.

The CCAD is governed by a board of directors (BOD). The BOD terms of service, eligibility to serve, nomination process, calculation of number of votes, notification of elected board, and all deadlines for the process is outlined in the Tax Code for the CCAD and local taxing entities to use.

Contrary to popular belief, the board of directors has limited appraisal authority. The BOD is to develop a biennial written reappraisal plan (available on the CAD website under info), adopt an operating budget, appoint the Appraisal Review Board (ARB) who hears value protest, and has the authority to contract with someone other than the CAD to perform duties of the CAD. All of these limited appraisal duties are done at a posted meeting which allows public access. The procedures for public access are on the CAD website under Organization BOD tab. The Tax Code states the BOD and the Chief Appraiser commit a Class C misdemeanor if they communicate **directly or indirectly** on any matter relating to appraisal of property by the CAD if not in an open meeting or in executive session with the CAD attorney. Other duties and authorities for the BOD are listed in the Appraisal Director's Manual provided by the Texas Comptroller's Property Tax Assistance Division.

3 factors are used to calculate the property tax you pay:

(1) Value, (2) Exemptions and (3) Tax rate.

**The CAD is responsible for #1 and #2** but #3 is adopted each year by the local taxing entities.

Comanche CAD serves **22** taxing entities, Comanche County, County Road and Bridge, City of Comanche, City of De Leon, City of Gustine, Middle Trinity Groundwater Conservation District, Comanche County Hospital, Comanche ISD, De Leon ISD, Gustine ISD, Sidney ISD and 12 school districts that overlap into Comanche county.

Due to numerous questions I have asked the paper to allow me to try and explain different aspects of the Property Tax System. These articles will appear in this paper and on our website under publications press releases. Other questions may be submitted to [info@comanhecad.org](mailto:info@comanhecad.org).

We at the CAD believe in Thomas Jefferson's quote, "A properly functioning democracy depends on an informed electorate".

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