

2021 Appraisal Cycle Begins/Values Start Over & 2020 Tax Rates Adopted

For Immediate Release

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The Equalization Phase which began when the Chief Appraiser submitted the appraisal records to the Appraisal Review Board (an impartial board of citizens) who hears protests from taxpayers and challenges from taxing units on the proposed appraisal records submitted by the chief appraiser has concluded. **However**, we still have **some protests pending** for people requesting an in person hearing which will be held when state and federal officials say it is safe.

The Comanche Central Appraisal District (CAD) was not required by Senate Bill 2 law to do so until 2021 but we have implemented the **NEW FREE** database(website) comanche.countytaxrates.com/tax of property tax related information for 2020 that's meant to add transparency for property tax estimates and help property owners have a say. **Each Comanche County property owner will soon be receiving a postcard notification about this website.** The website has a property search feature and will include each properties market and taxable value, taxing entities taxing property, each entities no-new revenue rate and voter-approval rate, taxes imposed by each entity with each rate, each entities date, time, and location for public hearing on proposed tax rate and adopting the tax rate, email address to contact entity and link to their website. The CAD was tasked with creating this database and sending notifications, but the information will be supplied-updated by the entities themselves not the CAD. **MAKE SURE to type comanche.countytaxrates.com/tax into your address bar NOT the search engine.** The Star Telegram reported that Tarrant CAD property owners had alternate sites come up in search engine that may charge you for this FREE information.

The 2020 job for the CAD is generally over and we will begin the **Discovery & Data Collection Phase** for 2021. The appraisers employed by the district will soon be back out in the field gathering data for the 2021 tax year, as the process starts over again. **Our top priority currently is to keep owners healthy while appraising properties. Therefore, appraisers will limit contact & if you have questions, please contact the office using the methods at the end of this article.**

The Appraisal District is still continuing operations, but has suspended face-to-face services to the public inside the building as of March 13, 2020, as part of the effort to reduce the spread of COVID-19 virus **and keeping our community and staff healthy.**

Below you will find detailed information on the Assessment Phase and the Discovery and Data Collection Phase.

Entities Assessment Phase

The CAD delivered the Certified Appraisal Roll to all the taxing units which begins the **Assessment Phase**.

As a taxpayer, it is important for a property owner to understand how government spending affects the size of a tax bill. Changes in property values may affect a tax bill, but do not necessarily increase or decrease the total amount of taxes paid to a taxing unit; that is determined by the taxing unit's budget. Cities, counties, and school districts must hold a public hearing on the proposed budget and publicize the date, time, and location. The proposed budget, no-new-revenue tax rate and voter-approval rate must be posted on the city, county, or school district website.

Beginning in early August, most taxing units take the first step toward adopting a tax rate by calculating and publishing the **no-new-revenue (NNR) tax rate and voter-approval tax rate**. The NNR tax rate is the rate the taxing unit needs to generate about the same amount of revenue it received in the year before on properties taxed

in both years. The actual tax rate depends on the budget adopted by the governing body. The voter-approval tax rate would provide cities, counties and special purpose districts with about the same amount of tax levied in the previous year for day-to-day operations, plus an extra 3.5 percent increase for operating expenses and sufficient revenue to pay its debts in the coming year. Junior college districts, hospital districts and certain small taxing units are allowed an 8 percent increase for operating expenses. The voter-approval tax rate for school districts is tied to school funding calculations plus the debt tax rate.

Local government taxing units, special districts, school districts, small taxing units, water districts and other taxing units have specific notice requirements. Generally, if a taxing unit wants to increase its property tax rate above the lower of either the NNR tax rate or voter-approval tax rate, it must publish a quarter-page notice in a local newspaper or mail notice to each taxpayer to alert them of a special hearing. The public hearing allows taxpayers to voice opinions about the proposed tax increase and ask questions of the governing body. The governing body/elected officials may vote on the proposed tax rate at the hearing. All of the entities no-new revenue rates, voter-approval rates, taxes imposed by each entity with each rate, each entities date, time, and location for public hearing on proposed tax rate and adopting the tax rate, email address to contact entity and link to their website is available on the NEW FREE database(website) comanche.countytaxrates.com/tax.

CAD Discovery and Data Collection Phase

The appraisal process now transitions to the Discovery & Data Collection Phase. From August to May, appraisers may be seen throughout the County as they are measuring new residential or commercial construction, reviewing and updating characteristics of existing construction and/or land parcels, and reviewing, updating, or adding inventory of present or new businesses.

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Aerial imagery, digital field devices, and GIS analysis tools are utilized to assist in staff efficiency and ensure proper valuations and equitable results during this phase. This process requires collection and analysis of three types of data:

General Data may include:

- Trends in business cycles, the economy, financing options, building costs, and purchasing power.
- Physical factors affecting value, are lot size, soil capability class as determined by National Resources Conservation Service, drainage, utilities, and structures.
- Economic factors such as population levels, land use, new construction, price and rent levels, vacancy rates, lender attitudes, utility costs, wage levels, and transportation systems.
- Governmental factors such as municipal services, planning and zoning, building codes, development regulations, taxes, special assessments, and services.
- Social factors such as population density, crime rate, income levels, labor supply and skill levels, and cultural activities.

Specific Data may include:

- Ownership data, type of ownership (warranty deed, titling information, etc.), easements or encroachments, zoning regulations, assessed value and taxes, and deed restrictions and covenants.
- Site information, including description of the land (size, shape, and location), building orientation, accessibility of the site, and any advertising value offered by the site are also considered.
- Improvement information such as the size, quality and condition of all structures and physical condition

Comparative Data may include:

- Cost data, which may be obtained through developers and general contractors, and the use of Marshall & Swift (a private firm that studies and develops costs for markets across the country).

- Sales data, which is collected, and basic adjustments are developed, such as time, location, as well as adjustments for property characteristics.
- Income data may be gathered from income and expense statements. The development of economic rents, vacancy and collection loss allowances, discounts, effective taxes, and recapture rates.

We appreciate your patience during this time as the CAD staff continues to work hard to serve you and continue to social distance as it is one of the best ways to support the health of the entire community.

To Contact the CAD staff:

- **Mail to: Comanche CAD, 8 Huett Circle, Comanche, TX 76442.**
- **Place in the drop box at the Appraisal District front entrance.**
- **Email: info@comanchecad.org**
- **Call: 325-356-5253**
- **Fax: 325-356-1363**

We encourage you to use our website comanchecad.org for property research, available forms, and other valuable information as we navigate this pandemic.