

For Immediate Release

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Have you ever wondered who is in charge of oversight of Appraisal Districts?

Students get report cards, employees get evaluations, and businesses are rated by consumers, the Better Business Bureau, state, and federal agencies.

The Property Tax Assistance Division (PTAD) of the Texas State Comptroller is assigned as the governing agency of Appraisal Districts (AD) to audit every aspect of the appraisal process and Appraisal District operations, (including approving materials for training appraisers registered with Texas Department of Licensing and Regulation (TDLR), training for the Appraisal Review Board, administering the Texas Binding Arbitration program and auditing Appraisal Districts through the Property Value Study (PVS) and Methods and Assistance Program (MAP).

Appraisal Districts in Texas have a chief administrator, the Chief Appraiser (CA) who is responsible for daily operations. The CA reports to a Board of Directors charged with governance of the Appraisal District's finances and policies. Contrary to popular belief the Board of Directors (BOD) has limited appraisal authority. 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 the appraisal of individual properties by the County Appraisal District (CAD) if not in an open meeting or in an executive session with the CAD attorney. Other duties and authorities of the BOD are listed in the Appraisal Directors Manual provided by the Texas Comptroller's Property Tax Assistance Division.

Appraisal Districts are charged with estimating a market value on all taxable property as of January 1 of the tax year. This is accomplished by applying the Appraisal Foundations Uniform Standards of Professional Appraisal (USPAP) which governs all aspects of property appraisal practices. Appraisal Districts must also meet legal requirements defined in the Texas Property Tax Code (TPTC). Texas requires appraisal of all taxable property @ 100% of market value, and this is audited by the Texas Comptroller's Property Tax Assistance Division (PTAD) thru the Property Value Study (PVS).

The Property Value Study (PVS), an independent estimate mandated by the Texas Legislature, ensures property values within school districts are at or near market value for equitable school funding. The PTAD auditor gathers sales, randomly selects a sales sample, or conducts appraisals and compares sales prices with Appraisal District values. The auditor will calculate the percentage the appraisal district value differs from the sales price. **School districts receive their full share of state funding when the PVS determines the school is maximizing local effort to generate revenue because the Appraisal District is appraising all properties within the acceptable range of market value as defined in TPTC.**

Comanche Central Appraisal District did not achieve the acceptable PVS range for 2021 for Comanche nor De Leon ISD and is still in review for the 2022 MAP Review. The preliminary findings of the 2021 Comptroller's PVS is available at: <https://comptroller.texas.gov/taxes/property-tax/pvs/2021p/047index.php>.

We inform taxpayers of the taxable value of their property and an estimate of how much taxes they may expect to pay. All 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 will be available on the NEW FREE database (website) comanche.countytaxrates.com/tax in early August.

So, in conclusion, the Appraisal District is watched closely by the state and taxpayers.

Comanche Central Appraisal District (CCAD) has opened ONLY the lobby door until further notice to keep our customers and employees healthy. However, the staff encourages you to continue using the no-contact methods listed below to meet deadlines listed.

- **Homestead Exemption Applications are due by May 2**
- **Agricultural Applications, Wildlife Management Plans & Wildlife Annual Reports are due by May 2**
Our office has sent postcards to anyone we sent an agricultural or wildlife information that has not returned it to remind them we have not received it.
- **Non-profits, Tax Abatements, "Freeport", and Pollution Control Exemptions are due by May 2**
- **Disaster Exemptions are due by July 1**

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