

For Immediate Release

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By Jo Ann Hohertz, R.P.A., C.C.A., Chief Appraiser

Have you ever wondered who oversees 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, Appraisal District operations, (including approving materials for training appraisers registered with Texas Department of Licensing and Regulation (TDLR), training the Appraisal Review Board, administering the Texas Binding & Limited Arbitration program and **auditing Appraisal Districts every year** through either the values in the Property Value Study (PVS) or processes in 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 Appraisal District 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 the 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) through 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. PTAD auditors gather sales, randomly select sales samples, or conduct appraisals and compare PTAD values against Appraisal District values and calculate the percentage the Appraisal District value differs from PTAD's.

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 95-105 acceptable range of market value as defined in TPTC. When the CAD local values are in the acceptable range/valid, the CAD values are reported to the Commissioner of Education for the calculation of school funding by the state.

Comanche Central Appraisal District **did not** achieve the acceptable PVS range in 2021 & 2022 for Comanche or De Leon ISD but for 2023 CCAD achieved the acceptable PVS range for all four (4) local schools. The preliminary findings of the 2023

Comptroller's PVS is available at: <https://comptroller.texas.gov/auto-data/PT2/PVS/2023P/047index.php>.

The Methods and Assistance Program (MAP) audit is an extensive evaluation performed by the Comptroller's field reviewer. It focuses on the methods and procedures of each appraisal district from initial planning to execution of procedures and reporting of results. The review has been in existence since 2010. The MAP review includes 2 sections, mandatory requirements, and appraisal district activities. There are 4 mandatory requirements that are either pass or fail and CCAD received a PASS on all 4. Appraisal District activities that are reviewed are governance, taxpayer assistance, operating procedures and appraisal standards, procedures & methodology. These require extensive documentation to verify the appraisal district is performing the required tasks. CCAD received a **MEETS ALL** on all 4 categories of Appraisal District activities which indicated a **total point score of 100 on all 4** with no recommendations to be improved. The 2022 Method and Assistance Program review results are available at <https://comptroller.texas.gov/taxes/property-tax/map/2022/index.php>.

Texas law requires appraisal districts to appraise all taxable property at 100 percent of its market value. Market value is defined as the price a property would bring if offered on the open market for a reasonable time with both the buyer and the seller aware of all the attributes of the property and neither party being under duress to buy or sell. CCAD must also comply with the requirements of the Appraisal Foundation's Uniform Standards of Professional Appraisal Practices (USPAP) which nationally governs all aspects of property appraisal. Each legislative session, new requirements are raised in the form of additional mandates. We strive to implement the new laws and maintain a standard of government excellence in public awareness and customer service.

CCAD informs taxpayers of the taxable value of their property when the Appraisal Notice is mailed. 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 FREE database (website) <https://www.texas.gov/living-in-texas/property-tax-transparency/> in early August where you can search by county name.

So, in conclusion, the Appraisal District is watched closely by The Property Tax Assistance Division (PTAD) of the Texas State Comptroller and taxpayers.

Comanche Central Appraisal District (CCAD) encourages you to continue using the contact methods listed below to meet deadlines listed.

Comanche Central Appraisal District
Drop-Mail: 8 Huett Circle
Comanche, TX 76442
E-mail: info@comanchecad.org
Phone: 325-356-5253
Fax: 325-356-1363
Website: www.comanchecad.org