

For Immediate Release

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According to Isaac Newton, "what goes up must come down". No offense to Mr. Newton, but the saying has not held true for Comanche County the last few years.

Appraisal districts in Texas are responsible for the development of your market value for property tax purposes. Market value is defined as the price you could expect to receive for the sale of your property. As required by the Texas Property Tax Code, we appraise all taxable property in compliance with "Uniform Standards of Professional Appraisal Practices." Properties are inspected, appraisal records are updated for physical changes, surveys of income and expense data and agricultural lease information are reviewed, and last year's sales are analyzed. Our appraisals reflect the market value as of January 1, 2024.

Appraisal notices have been delivered if you haven't received a notice for each of your properties they are available on our website property search https://esearch.comanchecad.org/?_gl=1*5s3x20*_ga*MTM5OTk4MzQ5LjE2ODExMzM4MDg.*_ga_46N0ZZDBE6*MTcxODAvNzU5OC4xODMuMC4xNzE4MDI3NTk4LjAuMC4w, just enter information to search for property and then click 2024 appraisal notice at the top. It is important that you review your appraisal notice before the protest deadline which is 30 days after the mail date.

Our job is to maintain ownership records, administer exemptions, and determine market value; and we do a better job with your participation so, please check your notice carefully to ensure the accuracy of your assessment. Errors discovered now are correctible, but failure to timely protest could be time-consuming and costly when you receive your tax statement. Please contact the Appraisal District with any questions or concerns about your Appraisal Notices. Texas law is restrictive regarding changes to property values after the protest deadline. So, do not wait until you get the tax statement.

Under Texas law, appraisal districts are required to notify property owners about changes in their property's value. **These appraisal notices contain important information** regarding the property's description, ownership, market value, applied exemptions, and taxable value. The taxable values (market value less any appraisal caps and exemption amounts) certified to entities by July 25th will be used by the local taxing entities to set the 2024 tax rates and finalize tax amounts for properties within their jurisdiction. If you disagree with any of the information on your notice, need an explanation regarding any portion of your notice, please contact us by the protest deadline indicated on your notice. Because our appraisals are based on mass appraisal techniques, there may be some properties that warrant a value adjustment. Our goal is an accurate market value on each property we appraise. In addition to getting, it right for your benefit, our values are reviewed for accuracy and uniformity by the Property Tax Assistance Division of the Texas Comptroller of Public Accounts. There are serious consequences to school district funding if appraisal district values fall outside an acceptable range.

Appraisal districts also administer property tax exemptions. If the property is your principal residence, check the exemption portion of your notice to ensure the homestead exemption has been applied for. Additional exemptions authorized for homeowners are for people with disabilities, over sixty-five years of age, and veterans with service-connected disabilities. These exemptions must be applied for at the appraisal district office. Contact us with any questions about qualifications or the application process.

If you own agricultural property, are a new owner or original owner we asked to reapply, you should have received an application. There are strict deadlines for filing the

special appraisal agricultural productivity application, even if you received the productivity appraisal in the past. There is no recourse for failure to file before the appraisal roll is certified on July 25.

But before your property value is certified to the taxing entities, it is your right as a property owner in Texas to participate in your property valuation for tax purposes. Our staff appraisers are currently conducting informal appraisal reviews with property owners. The informal process begins with an online protest, phone call, or visit to our office. In the informal, you and the appraiser will be able to exchange information about your property such as square footage, physical condition, quality of construction, etc. A lot of questions can be answered, and some issues resolved in this informal session. If our appraisal records need to be revised, the appraiser will make the necessary changes.

If you filed your protest and we believe our records are accurate and no adjustment is warranted, you will be given an opportunity to present your arguments and evidence to the Appraisal Review Board (ARB). Members of the ARB are not appraisal district employees, but independent local men and women with varied backgrounds and business experience appointed by the local administrative judge.

Your ARB hearing works like a less formal court proceeding. The ARB chairperson will guide you through the hearing process by asking for testimony and 4 copies of written evidence from you and from the appraisal district staff. When all evidence and arguments have been presented, the ARB members may ask clarification questions. The chairperson will then close the evidence portion of the hearing and the ARB members will weigh the evidence presented and make a ruling. You will have an opportunity at the conclusion of your hearing to rate your ARB experience by completing a survey offered by the Comptroller of Public Accounts.

Property owners may appear for their hearing by telephone conference call or by written affidavit. You must request in writing a telephone hearing or written hearing at least 10 days before the hearing, **and you must file a written affidavit** with your evidence prior to the hearing, review the packet sent to you with the Notice of Protest indicating your Hearing date.

For a successful hearing, you should provide written evidence that is specific to your property and relevant to the 2024 valuation. If you recently purchased your property for less than the appraisal district's proposed market value, you should present your closing statement. If your property needs significant repairs, you should provide dated photos of problem areas along with repair estimates. Business personal property values are best supported with the asset details from your recent personal property rendition filing.

The Appraisal Review Board cannot ask for evidence to be provided and they can only consider matters presented as evidence at the hearing. The ARB must follow Texas Property Tax Law and the Texas Comptroller guidelines set out in the Model Hearings Procedures and Rules. The ARB cannot develop its own valuation or calculations, create appraisals, or develop theories that are not part of the hearing record. Property owners who have the most success in getting a value adjustment is those who provide property-specific written evidence to support their claim.

While ARB members are sympathetic to a property owner's testimony regarding the tax estimate, the board has no authority concerning tax amounts. It is best to keep your testimony focused on the specifics of your protest, such as the market value, equity, or the qualifications of an exemption that has been denied. If you do not agree with the ARB determination, you have a final appeal process through arbitration, or in district court.

Our website also has the link to two videos from the Comptroller's office on how to protest on the home page, and the ARB hearing procedures adopted by the ARB under the organization-appraisal review board-hearing procedures.

Good evidence to bring to the informal meeting includes recent closing statement, significant repair costs needed, pictures of interior issues, and any other factors that would impact the potential sales price, this is also valuable information to provide at your ARB hearing.

The deadline for filing a protest with the ARB is 30 days from the date the notice was mailed. If you believe that your property has been inaccurately appraised, as of January 1, 2024, please include a brief explanation of your protest followed by good evidence explained above. The more information you can provide the quicker the district will be able to examine and make decisions on your property. It may take a few days to get a response from us, but I assure you we will respond to each correspondence we receive.

You may come to the office Monday – Friday from 8 - 4:30 but we encourage you to use any of the methods below. **Complete the Protest Form enclosed with your Appraisal Notice & return by:**

- **Mail to:** Comanche CAD, 8 Huett Circle, Comanche, TX 76442.
- **E-mail:** info@comanchecad.org
- **Place it in the drop box** at the Appraisal District front entrance.
- **OR FILE Electronically:** visit our website www.comanchecad.org and click on "Online Protest." You will find your pin number on your Appraisal Notice.