

For Immediate Release

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

Entities Assessment Phase

The Comanche Central Appraisal District (CCAD) delivered the Certified Appraisal Roll to all the taxing units which begins the **Assessment Phase**. The taxing units first step in this process is creation of a budget followed by consideration of revenue from the most current appraised values provided by the Appraisal District. Public meetings are held along the way right up to adoption of the tax rate.

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.

The current process created by the legislature took over 6 years to pass and is called The Texas Property Tax Reform and Transparency Act of 2019. The Texas Constitution requires local governments to make property owners aware of tax rate processes and proposals and requires an opportunity for the public to attend public hearings or easily voice an opinion about government spending and tax rates.

The CCAD was tasked with creating the website comanche.countytaxrates.com/tax and posting notification in the local papers and our website. This is the official website on which property owners can easily access information regarding property taxes. It is intended to add transparency for property tax estimates and help property owners have a say. New this year taxpayers may register for Property Truth in Taxation tax rate adoption information by going to Comanche.countytaxrates.com/tax searching for your property, clicking view, then click "Subscribe to Notifications" button located in the top right-hand corner of the page, enter your information, agree to receive email notification, click confirm and then check email to confirm subscription.

Taxing units should regularly update this website as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.

CCAD Discovery and Data Collection Phase

The Appraisal District process now transitions to the Discovery & Data Collection Phase. From August to May, appraisers will be seen throughout the County as they are measuring new construction, reviewing, and updating characteristics of existing construction, verifying characteristics of land parcels, and reviewing, updating, or adding inventory of present or new businesses. Anything that is new or not identified on the property record card will be measured, sketched, and added to the CCAD Appraisal Software.

The CCAD appraisers will make every effort to identify themselves if someone is home or leave a business card if they stop to measure a structure. The blue Chevy truck driven by the appraisers has an Appraisal District emblem on the door and each appraiser has an ID issued by the Texas Department of Licensing. If anyone is concerned about the appraiser's legitimacy, please call the CCAD office at 325-356-5253.

When you hear the term “appraiser” you may think of a scary figure. Not so. There is a lot of misunderstanding about appraisers, their role, and how they affect property taxes. Appraisers do not set tax rates, chase tax dollars, collect taxes, or even set taxes. We are fellow taxpayers with a primary goal to make values fair and equitable as possible. Imagine you and a friend go out to eat, they order a steak, and you get a hot dog. The waiter gives your table a bill for \$50. If you split the bill your friend would be happy, because they ordered a steak, but you only ordered a hot dog. Enter appraisers. The food is your property. Just like meals, not all properties are the same. It is the appraiser’s job to determine property value, local governing bodies set their budgets for the coming year and set the tax rate to produce the dollars needed for their budgets. So even if everyone’s value were reduced by the CCAD, the tax rate would have to be raised to generate the revenue for the entity’s budgets. Appraisers evaluate sold property sales, and the terms and conditions of each sale, maintain a thorough database of information to make this process as precise as possible. Long story short, appraisers focus is accurate values, and the performance of accurate values is evaluated by the Comptroller’s office during the Property Value Study, not tax collection. The main page of our website has a short video on: “Who are appraisers & why is my property tax so high?” <https://youtu.be/hS96QhgPSqE>

On-site inspections are employed for all properties, but appraisers also utilize aerial photographs along with existing property sketch information to check for changes in structures. Every effort will be made to do an onsite inspection including sending lock letters to owners to gain access before we use aerial imagery to add structures. Since size or square footage of a structure is a principal element in the value, and physical measuring of structure is the most common activity performed during the property inspection, I will elaborate on the standards and techniques appraisers use. The appraiser is required to measure and sketch to scale structures they observe on a property. The sketch will be entered into the CCAD’s Appraisal Software. Since construction takes place year-round, the stage of construction on new structures that an appraiser visits may vary, so the appraiser will work a partial complete sheet. It is the standard practice of the CCAD to take all measurements from the outside of the structure, noting sections of building that extend out or in, use of the area, and feet of each wall to correctly draw the sketch and maintain a uniform measurement. If the structures have more than one floor, the appraiser will make note of rooflines and windows, in an effort to depict accurate sketch of upper floors.

If the appraiser is inspecting property

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.
- Structure (Improvement) information such as the size, quality, construction quality, and physical condition of all structures.

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.

To Contact the CAD staff:

- **Mail to: Comanche CAD, 8 Huett Circle, Comanche, TX 76442.**
- **Place it 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.