

# 2024 Comanche CAD Annual Report

## Introduction

The Comanche Central Appraisal District (CCAD) is a political subdivision of the state formed by the Texas Legislature in 1979. The operation of the Appraisal District is governed by the Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division.

## Mission

The mission of Comanche Central Appraisal District is to discover, list and appraise property as accurately, ethically, and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The effective date for appraisal of real property is January 1<sup>st</sup>. A Personal Property Owner can elect to have their business personal property appraised as of September 1<sup>st</sup>. The district must make sure that each taxpayer is given the same consideration, information, and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

## Executive Summary

The Property Tax Assistance Division conducts a Property Value Study (PVS) and a Methods and Assistance Program (MAP) review in alternate years. Results of both reviews are available on the Comptroller's website.

The Appraisal District had a MAP review in 2018, 2020, 2022 and passed all 3 and is currently undergoing the MAP review for 2024.

The Property Value Study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. The findings are released in January. If the Appraisal District is within a 5% percent margin, the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid. If the District fails to appraise properties within the 5% margin of error the school will have a PVS every year until it has 2 valid findings. After two failed studies, the schools are subjected to reduced state funding through the Texas Education Agency and the Appraisal District will have a Targeted Map review.

In 2017 PVS, the Appraisal District had 3 schools, Comanche, De Leon, and Gorman failing for the 3<sup>rd</sup> year and losing some funding. So, the key focus of the value changes in 2018 was to get the schools back in compliance so they would get full state funding.

**The Comptroller released their findings for the 2018 & 2019 PVS and all schools in the District were back in compliance.**

In 2021 and 2022, the Appraisal District had 2 schools, Comanche and De Leon fail the PVS study. So, the key focus of the value changes in 2023 was to get the schools back in compliance so they would get full state funding and not be subjected to reduced state funding through the Texas Education Agency.

In January 2024, the State Comptroller released their findings for the 2023 PVS and all 4 schools in the county received local value.

2018-2024 property values were increased to get to the level of what the market was reflecting. Numerous protests were filed, and the staff and ARB worked to resolve the formal hearings before the ARB. 2020-2021 had even greater challenges for the CCAD with Covid-19 and the difficulty of keeping taxpayers, ARB members and staff safe and continuing operation.

### **Administration Report**

The financial records of Comanche CAD reflect a focus on producing high quality services and records while also maintaining a conservative budget. The District is always mindful of the dollars spent on creating and maintaining the appraisal roll.

Each agenda packet for the board of director's meetings includes monthly financial reports and quarterly investment reports that are reviewed at the board meeting as required by the Public Funds Investment ACT (PFIA).

The District's annual finances are reviewed and monitored in two different publications – the adopted budget and the audited financial statements. The first publication shows what is planned and the second shows what happened.

The budget may not be adopted until written notice is given to the taxing entities and the board has conducted a public hearing on the proposed budget. The chief appraiser prepares the budget and presents it to the board, taxing entities and other interested parties as a preliminary budget at a budget workshop. Additional budget workshops can be held until the proposed budget is ready for delivery to the taxing entities and the board of directors, not later than June 15. The proposed budget requires the District administration to review the goals, objectives, and programs to be accomplished. This review aids in determining forecasted operating and maintenance expenditures by category. It includes personnel breakdown with staffing levels and salary ranges. The board of directors considers and adopts the annual budget by September 15th of each year during a public hearing. The Chief Appraiser gives notice of the public hearing by publishing the notice in a newspaper having general circulation in the CAD's County not later than the 10<sup>th</sup> day before the date of the public hearing.

Comanche CAD				
2024				
Budget Allocation				
(Based on 2023 Levy)				
	<i>Restricted</i>			
<i>Entity</i>	<i>Reserve</i>	<i>% Total</i>		<i>Quarterly</i>
	<i>Balance</i>	<i>Levy</i>	<i>Allocation</i>	<i>Payment</i>
Comanche County/County Road	\$155,237	33.829%	\$305,409.59	\$76,352.40
City of Comanche	\$155,237	7.066%	\$63,793.23	\$15,948.31
City of DeLeon	\$155,237	1.854%	\$16,741.97	\$4,185.49
City of Gustine	\$155,237	0.209%	\$1,884.69	\$471.17
Comanche County Hospital District	\$155,237	13.038%	\$117,707.13	\$29,426.78
Middle Trinity Water District	\$155,237	0.450%	\$4,066.87	\$1,016.72
Blanket ISD	\$155,237	0.906%	\$8,180.13	\$2,045.03
Comanche ISD	\$155,237	22.597%	\$204,005.09	\$51,001.27
DeLeon ISD	\$155,237	10.410%	\$93,981.19	\$23,495.30
Dublin ISD	\$155,237	0.988%	\$8,918.17	\$2,229.54
Gorman ISD	\$155,237	1.380%	\$12,455.01	\$3,113.75
Gustine ISD	\$155,237	4.308%	\$38,890.74	\$9,722.68
Hamilton ISD	\$155,237	0.653%	\$5,897.82	\$1,474.46
Hico ISD	\$155,237	0.073%	\$659.84	\$164.96
Lingleville ISD	\$155,237	0.017%	\$151.00	\$37.75
May ISD	\$155,237	0.203%	\$1,828.56	\$457.14
Mullin ISD	\$155,237	0.113%	\$1,022.71	\$255.68
Priddy ISD	\$155,237	0.079%	\$711.97	\$177.99
Rising Star ISD	\$155,237	0.165%	\$1,491.04	\$372.76
Sidney ISD	\$155,237	1.662%	\$15,007.40	\$3,751.85
Zephyr ISD	\$155,237	0.000%	\$4.00	\$1.00
<b>Total</b>		100.000%	\$902,808.16	\$225,702.03
				4
				\$902,808.12
			**Retained Reserve	\$155,237.34
			<b>Budget</b>	<b>\$1,058,045.46</b>

% of Budget	
County	33.8%
Cities	9.1%
Hospital	13.0%
Water District	0.5%
Schools	43.6%
	100.0%

The financial statements are audited annually by an independent certified public accountant (CPA) in accordance with generally accepted auditing standards. The auditor presents the findings and provides recommendations in relation to the financial operation to the board of directors in an open meeting. A copy of the audit and an acknowledgement of receipt is sent to the presiding officer of the 22 entities within the county pursuant to the Property Tax Code 6.063(b).

## **Governance**

The appraisal district is governed by a Board of Directors whose primary responsibilities are to:

- Establish the district's office,
- Adopt its operating budget,
- Contract for necessary services,
- Hire the Chief Appraiser,
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

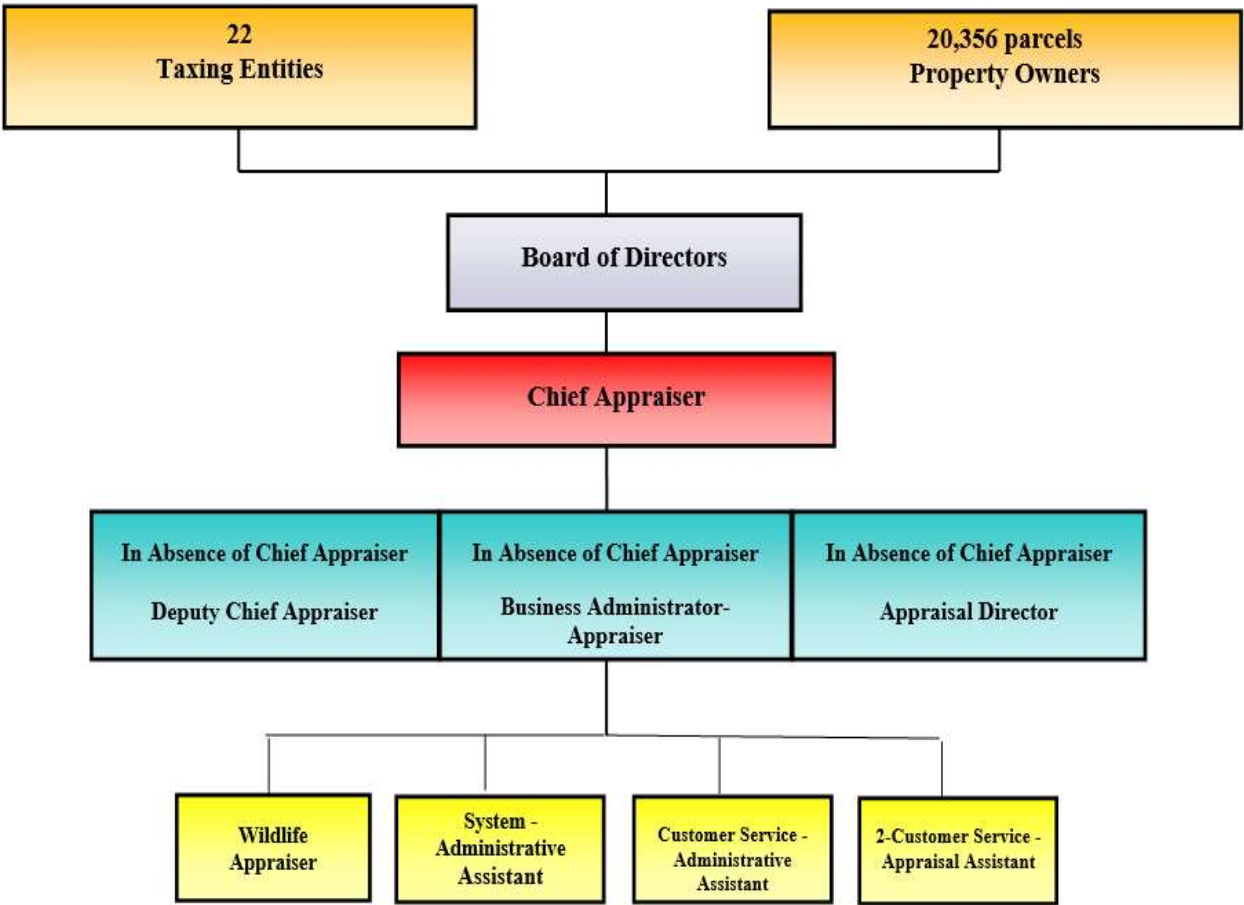
To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Members & officers of the Appraisal Review Board are appointed by the Local Administrative Judge and serve two-year staggered terms. Their responsibility is to settle value disputes. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the Chief Appraiser to aid District in determining typical practices, standards, lease rates and expenses for agricultural activities in the district. They serve at the will of the Board of Directors.

COMANCHE CENTRAL APPRAISAL DISTRICT  
Organizational Chart



## Taxing Jurisdictions

The Comanche Central Appraisal District is responsible for appraising 20,356 properties located within the 944 square miles or approximately 604,160 acres of Comanche County. The following are the taxing jurisdictions within the district:

1. City of Comanche
2. City of De Leon
3. City of Gustine
4. County Road
5. Comanche County
6. Hospital District
7. Blanket ISD \*\*
8. Comanche ISD
9. De Leon ISD \*\*
10. Dublin ISD \*\*
11. Gorman ISD \*\*
12. Gustine ISD
13. Hamilton ISD \*\*
14. Hico ISD \*\*
15. Lingleville ISD \*\*
16. May ISD \*\*
17. Mullin ISD \*\*
18. Priddy ISD \*\*
19. Rising Star ISD \*\*
20. Sidney ISD
21. Zephyr ISD \*\*
22. Trinity Water \*\*

\*\*These entities overlap into adjoining counties BUT only the portion in Comanche County is appraised by Comanche Central Appraisal District. \*\*



## Property Types Appraised

CCAD staff is responsible for appraising 17,792 residential, commercial, land and business personal property accounts. CCAD contracts with Thomas Y. Pickett to appraise 2,564 accounts which includes oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district.

The Comanche Central Appraisal District Reappraisal Plan designated property located in the City of Comanche, City of Gustine, communities of Lamkin and Sidney, and the remaining rural properties. During this inspection cycle, the over-lapping districts of Blanket, May, Hamilton and Hico are included. This area contains 25 drive outs.

The scope of work required inspection of all parcels within this area. The following is the summary of all property types and their certified values:

2024 GCM					
Code	Property Type	Count	New Market Value	Market Value	% of MKT value
A	Single Family Residences	4,861	\$9,539,390	\$598,196,313	10.4%
B	Multi Family Residences	30	\$234,620	\$8,086,900	
C	Vacant Lot	1,741	\$0	\$24,348,039	
D1	Qualified Ag Land	8,508	\$0	\$3,782,662,753	64.0%
D2	Imps on Qualified Ag Land	2,646	\$3,975,260	\$111,349,775	
E	Non-Qualified Land & IMPS	3,710	\$20,323,070	\$700,760,684	
F1	Commercial Real Property	684	\$1,164,980	\$95,624,609	1.6%
F2	Industrial Real Property	114	\$338,200	\$173,981,020	7.2%
G1	Oil & Gas	1,390	\$0	\$2,707,212	
J1	Water Systems				
J2	Gas Distribution System	7	\$0	\$5,648,790	
J3	Electric Company	66	\$0	\$52,999,260	
J4	Telephone Company	41	\$23,700	\$2,545,320	
J5	Railroad	21	\$0	\$3,491,540	
J6	Pipeline Company	38	\$0	\$79,338,120	
J7	Cable Television Company	6	\$0	\$159,890	
L2	Industrial Personal Property	245	\$0	\$114,892,490	
L1	Commercial Personal Property	427	\$0	\$39,641,870	0.7%
M1	Tangible Personal Mobile Home	267	\$2,160,390	\$14,926,120	0.2%
S	Special Inventory	15	\$0	\$11,984,270	0.2%
X	Total Exempt Property	1,416	\$8,060,430	\$260,809,800	4.3%
Totals			\$45,820,040	\$6,084,154,775	100.0%
				105.8%	
2024					
	Land Type Description	Total Acres	Market Value	Ag Value	
	Dryland Crop	44,218.6660	\$293,854,440	\$4,655,275	7.8%
	Improved Pasture	110,775.5356	\$762,470,295	\$13,195,547	22.1%
	Irrigated Crop	9,418.6280	\$61,805,480	\$1,894,540	3.2%
	Native Pasture	350,305.9442	\$2,317,156,694	\$33,642,505	56.3%
	Orchard	4,600.1920	\$30,299,520	\$813,360	1.4%
	Wildlife	27,874.0370	\$190,744,463	\$2,721,950	4.6%
	Lake	985.4998	\$11,432,800	\$98,080	0.2%
	Irrigated Improved	11,551.4884	\$75,903,383	\$1,494,492	2.5%
	Irrigated Orchard	5,192.9960	\$38,995,680	\$1,239,180	2.1%
	Totals	564,922.9870	\$3,782,662,755	\$59,754,929	100.0%
	CCAD Accounts	17792	\$5,359,185,820	88.1%	
	TYP Accounts	2564	\$428,323,022	7.0%	
	Total	20356	\$6,084,154,775	95.1%	

## Property Discovery

The district seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- Field inspections
- Filed Material/Mechanic's Liens
- Deed records
- Sewer permits
- Mobile home reports
- Electric permits
- Newspapers
- Legal notices
- Sales information
- Prior year records
- Aerial maps
- Railroad Commission Reports (oil/gas)
- Renditions
- Assumed Names
- Vehicle registrations
- Realtor and Appraisers

## Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

### Residential Homestead

The following chart represents the total exemption amounts available to **homeowners who qualify for this exemption** on a home site with a maximum of 20 acres:

	STATE MANDATED HOMESTEAD			OPTIONAL		
	Regular	Over-65	Disability	Regular %	Over 65	Disability
Comanche County Road & Bridge	\$3,000	None	None	None	None	None
City of De Leon	None	None	None	None	\$6,000	None
ALL Schools	\$100,000	\$10,000	\$10,000	None	None	None

For school tax purposes, the over 65, disability, and surviving spouse homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead.



(Any changes to or new areas added to the home site will cause the ceiling to be readjusted in the subsequent tax year.)

All homeowners who qualify for the residential homestead exemption are subject to the placement of homestead cap on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value may still be reflective of the local real estate market.

## Disabled Veterans

In addition to the residential homestead exemption allowable to 100% disabled veterans with a 100% service-connected disability, a disabled veteran is allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemption amounts, based upon these ratings, are:

<b>Disability Percentage</b>	<b>Exemption Amount</b>
10-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000

## PERFORMANCE TESTS

The primary tool used to measure mass appraisal performance is the ratio study. A ratio study compares appraised values to market prices. In a ratio study, market values are typically represented with the range of sale prices. Independent, expert appraisals may also be used to represent market values in a ratio study (i.e., an appraisal ratio study). If there are not enough examples of market price to provide necessary representativeness, independent appraisals can be used as indicators for market value. This can be particularly useful for commercial, warehouse or industrial real property for which sales are limited. In addition, appraisal ratio studies can be used for properties statutorily not appraised at market value but reflect the use-value requirement. An example of this are multi-family housing projects subject to subsidized rent provisions or other governmental guarantees as provided by legislative statutes (affordable housing) or agricultural lands to be appraised based on productivity or use value.

Comanche CAD has adopted the policies of the IAAO STANDARD ON RATIO STUDIES, regarding its ratio study standards and practices which can be viewed on their website at

Ratio studies generally have seven basic steps: (1) define the purpose, scope, and objectives, (2) design, (3) stratification, (4) collection and preparation of market data, (5) matching of appraisal and market data, and (6) statistical analysis and (7) evaluation and use of results.

### ***Sales Ratio Studies***

Sales ratio studies are an integral part of estimating equitable and accurate market values, and ultimately property assessments for the taxing jurisdictions. The primary uses of sale ratio studies include identification of potential problems with appraisal procedures; assist in market analyses; and, to calibrate models used to estimate appraised values during valuation or reappraisal cycles. However, these studies cannot be used to judge the accuracy of an individual properties appraised value. The Comanche County Appraisal Review Board may make individual value adjustments based on protest evidence submitted on a case-by-case basis during the hearing process.

Overall sales ratios are generated quarterly to allow appraisers to review general market trends in the county and for the Property Value Study from the Property Tax Division of the Comptroller's Office. In many cases, field checks are conducted to ensure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics. These ratio studies aid the CAD by providing an indication of market activity by economic area or changing market conditions (appreciation or depreciation).

**Texas does not have mandatory sales disclosure; therefore, the district does not have access to all property transactions, which limits sales analysis to only those sales acquired by the district through a commercial vendor or submitted voluntarily by the property owner.** Available sales are screened to ensure, to the extent possible, that only valid indicators of market value are included. Sales identified as invalid transactions due to atypical financing, sales between relatives, corporate affiliates and estate sales, and sales with partially complete new construction are excluded from the ratio study.

### **Notices of Appraised Value are mailed if:**

- Property was reappraised that year
- Value increased more than \$1,000 from prior year
- Property was new
- Ownership of property changed

## Legislative Changes

During the 88<sup>th</sup> Texas Legislative Session, numerous bills were passed that impact property owners and the general public by changing the Property Tax Code.

### Section 6.12

HB 3207 amends subsection (b) to remove the requirement that members of the agriculture advisory board be residents of the district for at least five years. Effective Sept. 1, 2023.

### Section 11.13

SB 2 (2nd CS) amends subsection (b) to provide for an increase in the residence homestead exemption from \$40,000 to \$100,000. Adds subsection (n-1) to prohibit the governing body of a school district, municipality, or county from reducing or repealing a local option homestead exemption that was adopted for the 2022 tax year. The prohibition expires on Dec. 31, 2027.

Effective on the date of the official canvas showing adoption of HJR 2 (2nd CS), contingent on voter approval of HJR 2 (2nd CS), and applies beginning with the 2023 tax year.

### Section 11.26

SB 2 (2nd CS) repeals subsections (a-1), (a-2), and (a-3), relating to the adjustment to the tax limitation to account for changes to the school finance system that went into effect in 2007. Amends subsection (a-10) to provide for an automatic tax limitation adjustment for increases to the residence homestead exemption or the exemption for individuals 65 years of age or older or disabled. Adds subsections (a-11) and (a-12) to provide an adjustment to the tax limitation for the increase in the residence homestead exemption from \$40,000 to \$100,000 as well as the prior increase from \$25,000 to \$40,000. Amends subsection (o) to strike language related to a repealed provision.

Effective on the date of the official canvas showing adoption of HJR 2 (2nd CS), contingent on voter approval of HJR 2 (2nd CS), and applies beginning with the 2023 tax year.

SB 2 (2nd CS) repeals subsections (a-5), (a-6), (a-7), (a-8), and (a-9), relating to the adjustment to the tax limitation to account for school district tax rate compression in tax years 2019 through 2022.

Effective Jan. 1, 2025, contingent on voter approval of HJR 2 (2nd CS). Section 11.36

SB 1145 adds this section to authorize a county or municipality to grant up to a 50 percent property tax exemption on real property owned or leased for the purposes of operating a qualifying child-care facility. The bill defines “child-care facility” to mean a facility licensed by the Health and Human Services Commission and “qualifying child-care facility” as a child-care facility for which the owner or operator participates in the Texas Workforce Commission’s Texas Rising Star Program and at which at least 20 percent of the total number of children enrolled at the facility receive subsidized child-care services provided through the child-care services program administered by the Texas Workforce Commission. The bill requires an owner of leased property to submit

an affidavit certifying that the person has provided the operator of the child-care facility a disclosure document stating the amount by which the taxes on the property will be reduced as a result of the exemption and the method to ensure that the rent charged for the lease of the property fully reflects that reduction. The affidavit must state that the rent charged for leasing the property reflects the reduction in the amount of property taxes resulting from the exemption through a monthly or annual credit against the rent and that the owner of leased property does not charge rent for the lease of the property in an amount that exceeds the rent charged by the owner to other tenants of the commercial property for similar space or the average rent charged for comparable rental property. Property is ineligible for the exemption if the property is a residence homestead or leased to another person for use as a principal residence. The bill authorizes the Comptroller to adopt rules and forms necessary to administer the exemption.

Effective Jan. 1, 2024, contingent on voter approval of SJR 64, and applies only to property taxes imposed for a tax year beginning on or after the effective date.

SB 2289 adds this section to grant a property tax exemption for owned or leased medical or biomedical property located in a medical or biomedical manufacturing facility that a person owns or leases. The bill defines “medical or biomedical property” as personal property stored, used, or consumed in the manufacturing or processing of medical or biomedical products by a medical or biomedical manufacturer including devices, therapeutics, pharmaceuticals, personal protective equipment, tools, apparatuses, instruments, implants, or other similar or related component parts or accessories, property exempted under the sales tax as manufacturing equipment, and manufacturing inventories, including finished goods. The bill defines “medical or biomedical manufacturing facility” as a facility at which a person conducts manufacturing or processing of medical or biomedical products for purposes of development and commercialization to advance public health. Unless the governing body of a taxing unit has provided for the taxation of tangible personal property that is not held or used for the production of income, a taxing unit is prohibited from taxing medical or biomedical property exempted under this section.

Effective Jan. 1, 2024, contingent on voter approval of SJR 87, and applies only to property taxes imposed for a tax year beginning on or after the effective date.

#### Section 11.43

HB 4077 amends subsection (m) to require the chief appraiser to automatically grant the residence homestead exemption for an individual 65 years of age or older if the appraisal district has the information in the appraisal records indicating that the property owner became 65 years of age in the preceding tax year without requiring the property owner to apply for or request the exemption.

Effective Jan. 1, 2024, and applies only to property taxes imposed for a tax year that begins on or after the effective date.

SB 1145 amends subsection (c) to provide that the childcare facilities exemption, once allowed, does not need to be claimed in subsequent years.

Effective Jan. 1, 2024, contingent on voter approval of SJR 64, and applies only to property taxes imposed for a tax year beginning on or after the effective date.

SB 1801 adds subdivision (h-1) to require a chief appraiser to develop a program for the periodic review of residence homestead exemptions to confirm that the recipient continues to qualify for the exemption. The program must require the review of each residence homestead exemption at least once every five tax years, which may be done in phases with a portion of the exemptions reviewed each tax year.

Effective Sept. 1, 2023. A chief appraiser must develop and implement the program by Jan. 1, 2024.

Section 22.24 HB 2121 amends subsection (e) to add a report filed on behalf of a property owner who is rendering business personal property and whose good faith estimate of the market value of that property is not more than \$150,000 to the list of exceptions to the requirement that a rendition or report must be sworn to before an officer authorized by law to administer an oath.

Effective Jan. 1, 2024, and applies only to a rendition of property for property taxes purposes for a tax year that begins on or after the effective date.

Section 23.231 SB 2 (2nd CS) adds this section to provide a circuit breaker limitation on the appraised value of real property. Defines “consumer price index,” “disaster recovery program,” and “new improvement” for purposes of this section. This section applies only to real property with an appraised value of not more than \$5 million in 2024; requires the Comptroller to adjust the value threshold annually by the percentage increase or decrease during the preceding state fiscal year in the consumer price index rounded to the nearest \$10,000. The amount in effect for a tax year is required to be published as soon as practicable after January 1 of each tax year. The limitation does not apply to residence homestead property or property receiving special appraisal under Subchapters C, D, E, F, G, or H. Provides that an appraisal office may increase the appraised value of qualified real property for a tax year to an amount not to exceed the lesser of the market value of the property for the most recent tax year that the market value was determined or the sum of 20 percent of the appraised value of the property for the preceding tax year, the appraised value of the property for the preceding tax year, and the market value of all new improvements to the property. The chief appraiser is required to appraise the property at market value and include the both the market value and the value as determined under the circuit breaker limitation in the appraisal records. The circuit breaker limitation takes effect as to a parcel of real property on January 1 of the tax year following the first tax year in which the owner owns the property on January 1. The limitation expires on January 1 of the tax year following the tax year in which the owner ceases to own the property. A person who acquired real property before the 2023 tax year is considered to have acquired the property on Jan. 1, 2023. An improvement to real property that would otherwise constitute a new improvement is not treated as a new improvement if the improvement is a replacement structure for a structure that was rendered uninhabitable or unusable by casualty or by wind or water damage. Specifies the manner in which property is to be appraised if the property would otherwise be considered a new improvement had the casualty or

damage not occurred and states that the replacement structure is considered to be a new improvement only if the square footage exceeds that of the replaced structure or the exterior is of higher quality construction and composition than that of the replaced structure. Provides that a replacement structure is not considered to be a new improvement if differences in the square footage or exterior construction are necessary to satisfy the requirements of a disaster recovery program. The circuit breaker limitation expires on Dec. 31, 2026.

Effective Jan. 1, 2024, contingent on voter approval of HJR 2 (2nd CS), and applies only to the appraisal of real property for a tax year that begins on or after the effective date.

Section 23.51 HB 260 amends subdivision (4), the definition of net to land, to define “wildlife or livestock disease or pest area” to mean an area designated by the Texas Parks and Wildlife Department or the Texas Animal Health Commission as an area in which diseases or pests that affect wildlife or livestock may exist, including a chronic wasting disease containment or surveillance zone and are subject to a quarantine under Subtitle C, Title 6, Agriculture Code. The bill requires the chief appraiser to take into consideration the effect that the presence of the applicable disease or pest or the designation of the area has on the net income from the land when calculating net to land of open-space land located in or adjacent to a wildlife or livestock disease or pest area.

Effective Jan. 1, 2024, and applies only to appraisal for open-space land for a tax year that begins on or after the effective date. Section 23.54 HB 2354 adds subsection (e-1) to provide that, for purposes of qualifying for open-space agriculture special valuation, ownership of the land is not considered to have changed if the land is transferred to a surviving spouse of the former owner.

Section 23.541 SB 1191 adds subsection (a-1) to require a chief appraiser to approve or deny an application for open-space agriculture valuation after the deadline for filing has passed if: • the land that was the subject of the application was appraised as open-space land in the preceding tax year; • the ownership of the land changed as a result of the death of an owner of the land during the preceding tax year; and, • the application is filed not later than the delinquency date for the taxes on the land for the year in which the application is filed by the surviving spouse or surviving child of the decedent, the executor or administrator of the estate of the decedent, or a fiduciary acting on behalf of the surviving spouse or surviving child of the decedent. Amends subsection (b) to provide that the penalty for a late filed application does not apply to an application filed under subsection (a-1).

Effective May 23, 2023, applies beginning with the 2023 tax year.

Chapter 25. Local Appraisal Section 25.025 HB 1911, SB 617, SB 870, SB 1525 amend subsection (a) to add the following individuals to whom provisions relating to confidentiality of certain home address information apply: • a current or former employee or contract staff member of a university health care provider at a corrections facility operated by the Texas Department of Criminal Justice or the Texas Juvenile Justice Department (HB 1911); • a current or former attorney for the Department of Family Protective Services (HB 1911 and SB 1525); • a customs and border protection officer or border patrol agent of the United States Customs and Border Protection or the



spouse, surviving spouse, or adult child of a customs and border protection officer or border patrol agent (SB 617); • a current or former employee of the Office of the Attorney General who was assigned to perform duties under Chapter 231, Family Code (Administration of Title IV-D Program) (SB 870).

Effective May 19, 2023, (SB 617). Effective June 9, 2023 (HB 1911). Effective June 18, 2023 (SB 1525). Effective Sept. 1, 2023, and applies only to a request submitted on or after the effective date (SB 870).

Section 25.19 HB 3273 redesignates subsection (m), as added by Chapter 209 (HB 2723), Acts of the 87th Legislature, Regular Session, as subsection (1-l) and amends the subsection to require the notice of appraised value to include the notice required by Tax Code Section 26.04(e-2), related to visiting Texas.gov/ Property Taxes to find a link to access the local property tax information database. Effective Jan. 1, 2024. Section 25.19 SB 2 (2nd CS) amends subsections (b) and (g) to require the notice of appraised value and the notice of reappraisal, ownership change, or by request to include a statement of whether the property qualifies for the circuit breaker limitation on appraised value as provided by Tax Code Section 23.231. Adds subsection (o) to provide that a notice required under subsections (a) or (g) that is delivered to the owner of real property other than a residence homestead must include the following statement: "Under Section 23.231, Tax Code, for the 2024, 2025, and 2026 tax years, the appraised value of real property other than a residence homestead for ad valorem tax purposes may not be increased by more than 20 percent each year, with certain exceptions. The circuit breaker limitation provided under Section 23.231, Tax Code, expires December 31, 2026. Unless this expiration date is extended by the Texas Legislature, beginning in the 2027 tax year, the circuit breaker limitation provided under Section 23.231, Tax Code, will no longer be in effect and may result in an increase in ad valorem taxes imposed on real property previously subject to the limitation." This subsection expires Dec. 31, 2026.

Effective Jan. 1, 2024, contingent on voter approval of HJR 2 (2nd CS), and applies only to the appraisal of real property for a tax year that begins on or after the effective date.

SB 2 (2nd CS) amends subsections (b) and (g) to strike references to the circuit breaker limitation on appraised value under Tax Code Section 23.231.

Effective Jan. 1, 2027, contingent on voter approval of HJR 2 (2nd CS).

Section 41.13 HB 796 adds this section to require an appraisal district to create and maintain a publicly available and searchable online database containing the following information for each protest hearing conducted by the appraisal review board: • the name of each appraisal review board member who attended the hearing; • the date and time of hearing; • the account number and category of property subject to hearing; • the appraised value according to appraisal district and property owner's asserted value of the property subject to the hearing; and, • the appraisal review board's determination of the protest, including the determination of value. The bill requires the chief appraiser to update the information in the database not later than October 1, of each year. Beginning Jan. 1, 2025, the bill requires the database to include information for protests relating to the most recent tax year and each tax year thereafter until the database includes information for protests relating to the most recent five tax years. Beginning Jan. 1,

2030, the database is required include information for protests relating to the previous five tax years.

Effective Jan. 1, 2024. Each chief appraiser is required to provide the Internet database by Jan. 1, 2024.

Section 41.41 SB 2 (2nd CS) amends subsection (a) to authorize a property owner to file a protest before the appraisal review board related to a determination that the owner's property does not qualify for the circuit breaker limitation on appraised value under Tax Code Section 23.231.

Effective Jan. 1, 2024, contingent on voter approval of HJR 2 (2nd CS), and applies only to the appraisal of real property for a tax year that begins on or after the effective date. SB 2 (2nd CS) amends subsection (a) to remove the ability of a property owner to file a protest before the appraisal review board related to a determination that the owner's property does not qualify for the circuit breaker limitation on appraised value under Tax Code Section 23.231.

Effective Jan. 1, 2027, contingent on voter approval of HJR 2 (2nd CS).

Section 41A.03 SB 2355 amends subsection (a) to provide that a request for binding arbitration be filed with the Comptroller rather than the appraisal district. The bill strikes the requirement that an arbitration deposit be made payable to the Comptroller. The bill adds subsection (c) to provide that a property owner must pay the arbitration deposit electronically if the request for binding arbitration is filed electronically. Adds subsection (d) to provide that a property owner must pay the binding arbitration deposit by check or money order made payable to the Comptroller if the request for binding arbitration is not filed electronically.

Effective Jan. 1, 2024, and applies only to a request for arbitration made on or after the effective date.

Section 41A.04 SB 2355 amends subdivision (3) to provide that the request form for binding arbitration include any information reasonably necessary for the Comptroller, rather than the appraisal district, to process the request and appoint an arbitrator. Effective Jan. 1, 2024, and applies only to a request for arbitration made on or after the effective date.

Section 41A.05 SB 2355 amends subsection (a) requiring an appraisal district to provide the Comptroller the necessary information to process the request and assign an arbitrator, in the manner prescribed by the Comptroller. The information must be provided by the 10th day after the appraisal district receives notification the arbitration request has been filed.

Effective Jan. 1, 2024, and applies only to a request for arbitration made on or after the effective date.

Section 251.002 HB 2947 amends subdivision (1) by adding the commercial sale of animals as defined by Agriculture Code Section 252.001 (animal and crop facilities) to the definition of agricultural operations.

Effective June 11, 2023.

Sections 58.051, 58.052, 58.054, 58.055, 58.056

HB 1161 amends these sections to add “child abduction” as a category for protection under the Attorney General’s address confidentiality program and specifies eligibility. Effective May 24, 2023.

Section 552.0031 HB 3033 adds this section to define a business day for purposes of a request made under the Public Information Act as a day other than Saturday or Sunday, or a national or state holiday under Government Code Section 662.003. The bill provides that an employee working from an alternative work site does not affect whether a day is considered a business day. An optional holiday is not considered a business day if Texas Comptroller of Public Accounts •Texas Property Tax Law Changes 2023 — 23 the public information officer observes the optional holiday. A Friday before or Monday after a national or state holiday is not a business day if the holiday occurs on a Saturday or Sunday and the governmental body observes the holiday on that Friday or Monday. The bill provides that a governmental body may designate a day on which administrative offices are closed as a nonbusiness day provided the designation is made by the board of trustees of a school district or the executive director or chief administrative officer of another governmental entity; a governmental body may not designate more than 10 days per year as nonbusiness days. Effective Sept. 1, 2023.

Section 552.275 HB 3033 adds subsection (n) to authorize a governmental body to request photo identification from a requestor of public information for the purpose of establishing that the requestor has not concealed his or her identity and that the requestor has not exceeded a limit established by the governmental body related to the amount of time personnel are required to spend producing public information for inspection or duplication, or providing copies of public information to a requestor without recovering costs attributable to the personnel time. Adds subsection (o) to provide that governmental body must include a statement to the requestor that describes the specific reasons why the requestor may be required to provide photo identification. The governmental body is required to accept physical presentation of a photo identification or an image of the photo identification that is transmitted electronically or through the mail as proof of the requestor’s identity. Allows a requestor to decline to provide identification and to obtain the requested information by paying the Texas Comptroller of Public Accounts •Texas Property Tax Law Changes 2023 charge assessed in the statement. The bill makes conforming changes to subsections (b), (g), and (h) related to the request for photo identification. Effective Sept. 1, 2023, and applies only to a request made on or after the effective date.

Section 2051.054 SB 943 adds this section to require a newspaper that publishes a notice for a governmental entity to, at no additional cost to the governmental entity, publish the notice on the newspaper’s Internet website on one or more webpages that are clearly designated for notices and accessible to the public at no cost. The newspaper is required to deliver the notice to the Texas Press Association, which is required to post the notice on the association’s Internet website if the association maintains an Internet website as a statewide repository of notices. The bill provides that the validity of the notice printed in the newspaper is not affected if there is an error in

the notice published on the website or if publication of the notice on the website is temporarily prevented due to a technical issue with the website.  
Effective Sept. 1, 2023, and applies only to notices published on or after the effective date.

Chapter 104A HB 915 adds this chapter related to reporting workplace violence to the Department of Public Safety (DPS). Requires each employer to post a notice to employees of the contact information for reporting instances of workplace violence or suspicious activity to the DPS. The notice must be posted in a conspicuous place, in sufficient locations to be convenient to all employees, in English and in Spanish, as appropriate. The Texas Workforce Commission (TWC), in consultation with DPS, is required prescribe the form and content of the notice by rule. The rules must require the notice to contain the contact information for reporting instances of workplace violence or suspicious activity to DPS and inform employees of the right to make a report to DPS anonymously.  
Effective Sept. 1, 2023.

Article VIII, Section 1-b HJR 2 (2nd CS) amends subsection (c) to increase the mandatory homestead exemption for school district property taxes from \$40,000 to \$100,000. Adds a temporary provision to the Constitution, which expires on Jan. 1, 2025, specifying that the amendment to subsection (c) takes effect Jan. 1, 2023, and applies only to a tax year beginning on or after that date. Amends subsection (d) to authorize the Legislature by general law to reduce the limitation on school district property taxes on the residence homesteads of 65 and older or disabled individuals to reflect the most recent increase in the residence homestead exemption from \$25,000 to \$40,000.

This amendment will be put before the voters at an election to be held Nov. 7, 2023.  
This passed in the Nov. 7, 2023, election.

## Property Appeals

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or authorized tax agent may file an appeal with the Appraisal Review Board (ARB) having authority to hear the matter protested. The District schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB.

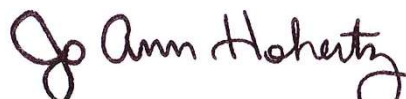
The ARB members do not work for appraisal districts but rather, arbitrate exemptions and appraisal disputes between property owners and Comanche CAD. The ARB is a quasi-judicial body appointed by the local administrative judge. After the hearing process, the ARB approves and submits the appraisal records to the Chief Appraiser who then certifies appraisal roll values to the taxing entities.

The following is a summary of all ARB hearings:

2024 Scheduled Hearing Results	2024	Prior years	Total		
Cases ARB determined	151	47	198		
Cases Did not show for hearing	81	27	108		
Cases Settled with appraiser informally or withdrawn	102	4	106		
pending	16	2	18		
	350	80	430	4	426
	prior year				
2024					
Type of Property Protested:	Done	Pending	Total	State Code	
Single family residence	197	8	205	A1-E1	
Multi family residence	3	1	4	B	
Vacant lot	23	0	23	C	
Qualified productivity land and improvements	93	5	98	D	
Non-Qualified land	13	1	14	E2	
Commercial/Industrial	63	0	63	F-J5	
Oil & Gas/Mineral/Pipeline	0	0	0	G1-G2-J6	
Utilities	2	0	2	J3-J4	
Personal property	7	0	7	L1-L2	
Mobile Homes	10	0	10	A2-M1	
all others	0	0	0		
	411	15	426		
	426		Total Filed		
included R77711 Cardtronics no PTD code					

I, certify that, to the best of my knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. This report was prepared by Jo Ann Hohertz and the Comanche CAD staff.



Jo Ann Hohertz, RPA, CCA  
Chief Appraiser  
Comanche Central Appraisal District