

For Immediate Release

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Did Your Property Sustain Damage During Recent Fires? If so, you may qualify for a new property tax exemption. In an area declared a disaster area by the Governor, Tax Code Section 11.35 allows a qualified property that **is at least 15 percent damaged by a disaster** to receive a temporary exemption of a portion of the appraised value of the property, a **property owner must apply for the temporary exemption and the deadline for application is June 16, 2025**, (105 days after the governor declares a disaster area). Governor Abbott issued a wildfire disaster proclamation in Comanche County on March 4, 2025. Other counties are eligible as well, visit <https://gov.texas.gov/news/category/proclamation>, to see the counties this exemption applies in. For an application visit our office or our website <http://bisfiles.co/sites/shared/forms/50-312.pdf>.

It is that time again, Notices of Appraised Value will soon be in mailboxes.

Real Estate notices are planned to be mailed April 8, 2025, properties appraised by the Industrial Firm Thomas Y. Picket will mail May 15, 2024, and Personal Property notices will mail the end of May.

Many people do not give much thought to the Appraisal District until the notices come out. **It is important that you review your appraisal notice before the protest deadline.** This year with notices being mailed early, many owners that have recently bought property may not get the Appraisal Notice the prior owner will. You may however view the Appraisal Notice on the CCAD property search website <https://esearch.comanchecad.org>, open the property and click the 2025 Appraisal Notice tab in the top right-hand corner to view the Appraisal Notice. Also, if you were asked to complete anything for Productivity, and it has not been returned the Appraisal Notices will not have ag value on them. The deadline to file Ag Applications, Wildlife Management Plans, and Wildlife Management Reports without a penalty is April 30th.

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 your tax statement.

While it is never enjoyable to have to bring values in line, my job is to ensure that the Appraisal District appraises property at 100% of market value. The state, through the Texas Property Tax Code, tells us everything we are supposed to do when appraising property. Then the Comptroller comes behind us and grades us as can be seen in the VALID results of the 2023 School Property Value Study (PVS) at <https://comptroller.texas.gov/taxes/property-tax/pvs/2023p/index.php>. The Appraisal District will be studied by the Comptroller for 2025 School Property Values.

New Property Tax legislation in 2024 was Section 23.231 the Circuit Breaker Limitation on Appraised Value of Real Property other than Residence Homesteads. For qualified property owners, this limitation will be reflected in the 2025 Notice of Appraised Value. This 3-year pilot program allows non-homestead properties, valued at \$5 million and under, both residential and commercial, to receive a 20% circuit breaker on taxable value.

We have moved values significantly upward in the last few years, we are watching the market for a hopeful downturn but are not seeing lower sales prices yet. **However, an increase in market value is unlikely** to be proportional to the increase in what a person will owe in taxes, due to exemptions and ag productivity value being applied to arrive at an **appraised value, which is what property will be taxed at**. Please refer to our website, FAQ's tab and then Appraisal Notices for frequently asked questions, which answers some common questions and explains how to read Appraisal Notices.

The good news for local taxpayers is our home is our largest investment and an increase in market value can be considered a blessing if you are in the market to sell. However, if you are not in the market to sell your property and it has a homestead exemption the increase is limited to 10% from the prior year, and that will help to restrict major increases.

When looking at the market value proposed by the Appraisal District, ask yourself if the property would likely sell for that amount. **If not, we encourage you to come in and discuss the value informally with an appraiser before** going to a formal Appraisal Review Board (ARB) hearing **as some issues may be resolved informally**.

Good evidence to bring to the informal meeting includes a 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.

One thing for property owners to understand is that the Comanche Central Appraisal District (CCAD) is required by law to set property values for all properties at 100% of Market Value, as defined by the Texas Property Tax Code Section 23.01. **To determine taxes each taxing jurisdiction's local board** is responsible for determining the tax rate and how it is applied to the market value of property to determine taxes. All inquiries concerning your taxes, other than values, should be directed to the entity officials. The website comanche.countytaxrates.com/tax will show prior and current tax amounts, proposed rates, and when and where the budget meetings for each entity will be.

Property owners who disagree with the appraised value, exemptions or any other action by the Appraisal District have the right to submit a written protest/appeal to the Comanche County Appraisal Review Board (ARB). The ARB is a group of citizens who live in the county, are appointed by the Local Administrative Judge and are responsible for hearing and settling protests.

The deadline for filing a written protest with the ARB on real property is May 15th, you may simply complete the form sent with the Appraisal Notice.

If you believe that your property has been inaccurately appraised, as of January 1, 2025, please include a brief explanation on 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.

The Texas Comptroller's Taxpayer Assistance Pamphlet, a reference guide for property taxpayers which addresses property tax basics, providing a step-by-step guide on preparing for a protest hearing and what they can do if they are dissatisfied with an Appraisal Review

Board (ARB) decision. This pamphlet is available at the CCAD office or on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/.

Reminder from article on 3/20/25. CCAD **sent hundreds of certified letters**, many of which were returned by the post office. CCAD has no choice in spending this much money on certified mail **because** the law requires numerous things to be sent this way. Our staff is still working hard to get correct addresses if it was incorrect or unclaimed by taxpayers by calling taxpayers.

Upcoming deadlines:

- **Business Renditions are due on April 15.**
- **Homestead Exemption Applications, Agricultural Applications, Wildlife Management Plans & Wildlife Annual Reports are due by April 30**
- **Non-profits, Tax Abatements, "Freeport," and Pollution Control Exemptions are due by April 30**
- **Real Estate Protests are due May 15th.**

You may come by the office Monday – Friday from 8 - 4:30 but we encourage you to use any of the methods below.

- **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.
- **File protest Electronically:** visit our website www.comanchecad.org and click on "Online Protest" and signup for an account on the taxpayer portal.