

ATTENTION PROPERTY OWNERS

Notices will soon be mailed to taxpayers whose value increased from 2020 to 2021. While many owners feel that the values of property have decreased due to the Covid epidemic, the data throughout Texas does not support a decrease. Record interest rates and people moving to Texas from other states have driven up the demand for all types of housing. Unfortunately, the Appraisal District must keep pace with the increases in order for local schools to receive full funding and to comply with equal and uniform taxation.

Property owners should review their notice of value. This year, the notice focuses on value only. The often-incorrect tax estimates have been removed and the information will be sent later for those comparisons along with the meeting dates and times of local tax units to set their budgets. A postcard will be mailed to you with this information in August. This is a statewide change by the 2019 Legislature.

When the taxpayer looks at the value proposed by the appraisal district, they should ask themselves if their property would likely sell for that amount. If not, they should file a protest on the form that will be enclosed. The deadline for filing is 30 days from the date of the notice mailing. They will receive a call from the local appraisal district to discuss the value informally or they may be scheduled for an in-person meeting. If the taxpayer is not agreeable after the sharing of data between the appraisal district and them, then they have a right to appeal to the Appraisal Review Board (ARB), a group of local citizens who live in the appraisal district and have been appointed by the local Appraisal District Board of Directors. They will listen to the evidence provided by both parties and make a decision based on the preponderance of the evidence presented. The taxpayer may appeal the findings of the ARB to District Court or arbitration.

The issues that may be protested include:

- The appraised or market value of the property
- Unequal appraisal of the owner's property
- Inclusion of the property on the appraisal records
- Denial of a partial exemption such as a homestead exemption
- Determination that agricultural or timberland designation has been denied
- Determination that agricultural or timberland has had a change of use and is subject to a rollback tax
- Identification of the taxing unit or taxing units in which the property is located
- Determination that the taxpayer is the owner of the property
- Any other action of the appraisal district office or the ARB that adversely affects the owner

The ARB schedules a hearing and sends the protesting property owner written notice of the date, time, and place of the hearing. The law contains specific timelines and procedures for both the property owner and the ARB through the appraisal protest process.

Copies are available from Clay County Appraisal District or on our website claycad.org or from the Comptroller's Property Tax Assistance Division website at comptroller.texas.gov/property-tax/

Additional local information can be obtained by contacting Clay County Appraisal District
Ph: 940-538-4311