



# ANGELINA COUNTY APPRAISAL DISTRICT

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### General

#### **What is the Angelina County Appraisal District's role in the tax system?**

There are three main steps to the property tax system in Texas:

The appraisal district in each county sets the value of property each year;

An Appraisal Review Board settles disagreements between property owners and the appraisal district about property values and exemptions; they also make determinations on challenges initiated by taxing units;

Local taxing units, which include the county, city, school district, and other special districts, decide how much money they will spend. This, in turn, determines the total amount of taxes that property owners must pay.

#### **Who are the Board of Directors?**

The Board of Directors is comprised of nine members and one "ex officio" member who govern the operation of the appraisal district by setting policies, adopting a budget, approving contracts, etc. The County Tax Assessor/Collector, by law, serves as the ex officio member of the Board. The remaining nine members must meet eligibility requirements. To be eligible to serve on the Board of Directors, the individuals must be residents of the district and have resided in the district for at least two years immediately preceding the date the individuals take office. Board members serve two-year staggered terms.

#### **Who sets the tax rates?**

The governing body (city council, school board, county commissioners) of each taxing entity sets the rates for their jurisdiction. The taxing units decide what services they will provide in the coming year and the amount or adjustment needed in order to provide those services. Each taxing unit adopts a tax rate that will determine the needed tax dollars.



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### **What are the taxes on this property? How much are my taxes?**

ACAD **DOES NOT** levy taxes, set the tax rate or collect any taxes. An **unofficial** estimate of taxes appears on the ACAD Notice of Appraised Value. Official tax levies are available from the Tax Assessor/Collector.

### **How can I change my mailing address? Can you change my mailing address by phone?**

You may contact the Appraisal District to make the request. It must be done in writing indicating the correct address for your property along with a daytime phone number where you can be reached.

### **How do I apply for exemptions?**

Exemption applications are available through the ACAD office and can be picked up between 8 AM and 5 PM, Monday through Friday. Our address is 418 N Second Street. You may also have an application mailed to you by calling our office at (936) 634-8456. An exemption application can be found on the **Forms** section of this site.

### **Is it true that once I become 65 years of age, I will not have to pay any more taxes?**

No, that is not necessarily true. The amount of the exemptions that are granted by each taxing entity is subtracted from the market value of your residence and the taxes are calculated on that "lower value." In addition, when you turn 65, your taxes for the school district in which you reside are frozen at the level established during the first year of qualification for the senior citizen exemption.

Some taxing jurisdictions other than school districts may also offer a tax ceiling. Call our office at (936) 634-8456 if you have questions about this.

### **Why did my value change?**

When an area is selected for reappraisal, value changes may occur for several reasons:

1. The correction of the database, such as a change in square footage, a pool not previously accounted for or a correction of property characteristics.
2. A value may be changed for equalization purposes.
3. Sales information may indicate the current appraised value is lower/higher than fair market value.

### **What is fair market value?**

Fair market value means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

1. The property is exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
2. Both the seller and the purchaser know of all the uses and purposes to which the property is



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adapted and for which it is capable of being used and of the enforceable restrictions on its use; and

3. Both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

### **How did ACAD arrive at my value?**

Utilizing comparable sales, income and/or cost data, a ACAD appraiser applied generally accepted appraisal techniques to derive a value for your property.

### **Why did I not receive a Notice of Appraised Value this year?**

Usually you will only receive a Notice of Appraised Value if you rendered your property, if there was a value change in excess of \$1000 or if there was an ownership change.

### **I am over 65 years of age. Are my taxes frozen?**

You may receive a "tax ceiling" for your total school taxes; that is, the school taxes on your home cannot increase as long as you own and live in that home. The tax ceiling is set at the amount you pay in the year that you qualify for the over-65 homeowner exemption. Other taxing units may adopt a tax ceiling. Please contact the Appraisal District if you have questions concerning this issue. Tax ceilings can go up if you significantly improve your home (other than by ordinary repairs and maintenance). For example, if you add a swimming pool, a garage, a storage building, a room to your home, or significantly remodel your home, your tax ceiling can rise. It will also change if you move to a new home.

### **My property value has increased by more than 10%. I thought it was limited.**

Residential property owners have available a limit on the percent of increase of their home that will be subject to property tax. This provision went into effect beginning with the 1998 tax year. This limited appraised value is commonly referred to as the 10% Residential Cap.

This provision is only available to property owners who have qualified their home under the homestead property tax exemption. To be eligible the owner must have qualified for a homestead on the property in the prior tax year.

Property owners who have recently purchased their home and are qualifying for a homestead exemption on this property for the first year will not be eligible for a capped value.

Although the market value may increase more than 10% in a year, property that qualified for a capped value will have its limited appraised value established at a value not to exceed 110% of the prior year's appraised value. A property owner's tax bill will be calculated on the basis of the new capped value.

So long as the property owner qualifies, the capped value will be calculated for subsequent years. The basis for the capped value is always determined by the prior year's appraised value.



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### **How do I protest my value?**

To protest an appraisal value set by ACAD, a taxpayer must notify the appraisal district in writing by 30 days from the date of the Notice of Appraised Value. If no Notice of Appraised Value was generated by the appraisal district, a protest may still be filed by May 31. The Notice of Protest need not be an official form; however, the appraisal district can send you a Notice of Protest form to complete and submit. A letter may be submitted stating the protesting property owner's name, identifying the subject property and indicating an apparent dissatisfaction with some determination of the appraisal district.

### **What is the Appraisal Review Board?**

The Appraisal Review Board or ARB is acts independently of the Appraisal District and is comprised of a group of private citizens authorized by state law to resolve protest disputes between taxpayers and the appraisal district. An ARB is established for each appraisal district in the State of Texas.