



## ANGELINA COUNTY APPRAISAL DISTRICT

Mailing Address: P.O. Box 2357, Lufkin, Texas 75902-2357

Physical Location: 418 North Second Street, Lufkin, Texas 75902

Telephone Number: 936-634-8456 • Website: [www.angelinacad.org](http://www.angelinacad.org)

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### PROPERTY APPRAISAL MYTHS & MISUNDERSTANDINGS

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#### Myth #1

##### Appraisal districts determine property taxes

Typically property tax rates are set by school boards, city boards, and county legislatures, but not by the appraisal district. Each board determines the total amount of taxes it needs to raise, and then divides that number by the total taxable assessed value of the jurisdiction to determine the tax rate. Your share of the tax is calculated by multiplying the tax rate by your property's assessed value minus exemptions.

Appraisal districts are responsible for determining your property's assessed value. In order to do this, the appraiser estimates your property's market value (the price it would sell for in the real estate market).

The appraisal district also performs other functions, such as processing exemption applications and keeping track of the local real estate market, but the appraisal district does not determine your tax rate.

#### Myth #2

##### Taxes are high because of appraisal value

It's important to distinguish between taxes and appraised value. If you feel your *taxes* are too high, you should take that up with the city board, school board, or other governing authority that is determining tax levies and setting the tax rates. If you feel your *appraisal* is too high, there are administrative and judicial processes where you can seek to have your appraised value lowered, such as appeal the value to the Appraisal Review Board.

Appraised value should be based on market value, and if you feel your appraisal is too high, your first step in confirming that is to determine your property's market value. The best way to do this is to look at the sale prices of similar properties in similar neighborhoods.

If you still feel that your value is too high, we recommend that you informally discuss your concerns with an appraiser. More information on the grievance process is available from the appraisal district.

#### Myth #3

##### I have to be 65 to get the Homestead exemption

All Texans who own and live in their home, mobile home or farm home are eligible for the Homestead exemption tax cut on their primary residence. There are no age or income limitations with the Homestead exemption.

Applicants over age 65 are eligible to receive an Over 65 exemption. Applicants need only be 65 years of age as of December 31 of the year in which the exemption will begin. If you think you may be eligible, please contact the appraisal district for more information.



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### FREQUENTLY ASKED QUESTIONS -- A Guide for Property Owners

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Texas law requires all properties in the county to be appraised at a uniform percentage of market value each year. This means that all taxable properties in your city, municipality, or school district must be appraised at market value or all at the same uniform percentage of market value each year. State Law also requires the Chief Appraiser to include the estimate of the market value for each property, the appraisal for each property, for all taxable property on the appraisal roll.

This explains how the appraisal district can comply with the law by keeping appraisals up-to-date and equitable each year. The fairness, or equity, of the real property tax depends on whether similar properties are treated alike. By keeping appraisals up-to-date each year, appraisers can go a long way toward ensuring that taxpayers do not pay more or less than their fair share of taxes.

#### Who is responsible for appraisals and who is responsible for taxes?

Appraisal values are determined by the Chief Appraiser, an appointed local official, who independently estimates the market value of real property in the county. Market value is how much your property would sell for under normal conditions.

As mentioned above, Texas law requires all properties to be appraised at a uniform percentage of value within the county.

Your taxing jurisdiction (school district, town, county, etc.) is responsible for developing and adopting a budget. There are several steps involved in this process. Revenue from all sources other than the property tax is determined. These revenues are subtracted from the budget to arrive at the tax levy - the total amount to be raised through the property tax.

The tax rate for properties in your community is then determined by dividing the tax levy by the total taxable assessed value of taxable real property in your community (tax levy, total assessed value = tax rate).

#### What is the difference between the market value and appraised value of my property?

The market value of your property is generally defined as what your property would sell for under normal conditions. For residential properties, the appraiser generally determines market values by comparing a property with similar properties that have sold in similar neighborhoods, giving consideration to other factors possibly affecting market value.

The appraised value is the amount of value for which taxes are paid on. The appraised value is equal to the market value minus any exemptions or other special considerations (such as an agriculture value or a homestead cap).

#### Won't my taxes increase if my value is adjusted?

First, as noted above, your assessor does not increase your taxes. *Appraisers are trained to be appraisal professionals; it is their job to make sure that the appraisals are accurate and equitable, which provides the basis for fair distribution of taxes among the property owners within the taxing unit.* Keeping appraisals up-to-date each year is necessary for fair tax distribution.



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### **How does the appraiser decide which values to change and by how much?**

In order to maintain a uniform and equitable valuation, each year appraisers will analyze all of the properties, required by reappraisal, in the county to determine which values need to be adjusted. If values have been kept up-to-date each year, or if the real estate market has been fairly stable, it is possible that few values will need to be adjusted.

Where values do need to be changed, in some cases, your assessor will be able to increase or decrease the values of a neighborhood or group of properties by applying real estate market trends to those properties. This is possible only when values are at a uniform level. In other cases, appraisers will need to conduct physical re-inspections for reappraisals of properties. Every appraisal district is required by law to keep values at a fair and uniform level every year.

### **If my home is physically re-inspected, do I have to let the appraiser in?**

While you are not required to let the appraiser or data collector in your home, your cooperation, along with that of all other property owners in your community, helps assure that your value will be fair and based on complete and accurate information. Without such cooperation, data collectors are forced to estimate how many bedrooms, bathrooms, etc., there are in your home. Later, if you disagree with the value of your property and ask that it be lowered, appraisers will need precisely the information you refused to provide in order to rule on your request for a lower value.

If it is really inconvenient to allow an inspection at that time, tell the appraiser that and try to make an appointment for some other date. However, if you can spare the ten minutes or so that will usually be required, we urge that you allow it to proceed so that the information necessary for equitable appraisal can be gathered.

Property owners are cautioned not to allow anyone into their homes without proper identification, preferably I.D. cards with photographs. "No identification, no entry!"

### **How do I know that the appraiser has the correct information about my property?**

Because the information about your property will be used to determine your appraised value, it is in your best interest to make sure that the appraisal district's data is correct for your property. You can check our website, [www.angelinacad.org](http://www.angelinacad.org), to receive a listing of the information pertaining to your property.

### **When will I know my new appraised value?**

Based upon the available information about your property, your appraiser will estimate the market value of your property. A notice then will be sent informing you of your new value each year in May. If you have any questions or disagree with the new value, you should arrange for an informal conference at the appraisal district office to review the information on which the value is based. If the appraisers feel that a mistake was made (or there is any other reason to question the accuracy of the appraisal), the value will be amended.

### **What if I disagree with the informal conference?**

You still have the ability to meet informally with the appraisers about your assessment. If at the end of such a conversation, you still feel you are over-appraised based upon the market value of your home, you



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have the right to file for formal protest of your appraised value with the Appraisal Review Board. Protests must be filed within 30 days of receiving your Notice of Appraised Value from the appraisal district. More information about the appraisal review board process, including application deadlines and instructions, can be found in [Property Taxpayer Remedies](#), or by calling the appraisal district.

### Where can I learn more?

Your best source for information about appraisal practices in your community is the appraisal district. The County Tax Assessor Collector is a good source of information pertaining to taxes. The Texas Comptroller of Public Accounts is the best source of up to date information regarding Property Taxes. [Click this link](#) to visit the Comptroller's Website to review additional *Local Property Tax Assistance*.