## APPRAISAL DISTRICT NUTS AND BOLTS

## GOVERNANCE



**Governing Bodies** 

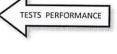


**CAD Board of Directors** 





**Chief Appraiser** serves at the Pleasure of the CAD Board of Directors





County Assessor is elected Most other assessors are appointed



Appraisal Review Board (private citizens)



Local Administrative District Judge

## AUTHORITY OVER VALUATIONS



County, City, School **Governing Bodies** 

No direct authority over values, but may veto a CAD budget



**CAD Board of Directors** 

No direct authority over values, but hires chief appraiser, sets the CAD budget, and decides the frequency of reappraisals



**Chief Appraiser** 

Sets property values



**Appraisal Review Board** 

If property owner appeals, ARB has authority to overrule chief appraiser and set a different value



**District Court** 

If property owner appeals again, district court can review ARR decision



State Comptroller

Authority to audit CAD

## HOW A PROPERTY TAX IS CREATED



Chief Appraiser



RATE IS SET





Set the value based on legal requirements



County, City, School & Governing Bodies



Sets tax rates based on desired revenue



Multiplies the value by the rate (after subtracting exemptions) to set the tax bills and collects the taxes