

## Tom Green County Appraisal District Frequently Asked Questions

**Informal protest will be handled on a first come first served basis. TGCAD will be scheduling times for informal protest. Please call or come by the office for assistance with scheduling. Due to the high number of taxpayers requesting appointments, there may be a longer than normal delay in answering the phone. Please accept our apologies in advance for this inconvenience.**

Under Texas law, Tom Green County Appraisal District (TGCAD) is responsible for appraising your property at market value. TGCAD mails a "Notice of Appraised Value" by May 1<sup>st</sup>, or soon thereafter, of each year which provides information about your appraisal value, and if applicable, exemptions granted to your property as of January 1, 2022. The appraisal process serves to fairly allocate the local tax responsibility to all property owners based on property value as of the assessment date. It is very important to our office that your appraisal is accurate, and it ensures that all property owners equally share the overall costs of local governmental services.

It is our hope that the following questions and answers help explain frequently asked questions concerning how your local property tax system operates. After reading the enclosed questions, if you still have concerns regarding your appraised value, exemptions, or the status of your account, complete and mail your protest prior to the deadline indicated on your notice to discuss your property concerns with our staff. Please refer to the "*Property Taxpayer Remedies*" insert for protest procedures. If you have questions regarding the protest procedures, you may call our office at (325) 658-5575. Be advised that our phone lines will be extremely busy during the months of May and June, we apologize for any inconvenience.

**Q Why was this appraisal necessary? I have no intention of selling my home.**

**A** The Texas Constitution mandates that all taxable property be appraised in accordance with its market value (what your property would sell for on January 1) and appraisals be equal and uniform. If appraisals are not updated on a regular basis, these constitutional requirements cannot be met. The amount of state funding to our school districts is reduced if our values in a school district are found to be below actual market value.

**Q How can the value of my property go up that much in one year?**

**A** Each year the estimated value of your property is based on current market trends that exist on January 1<sup>st</sup>. and the current condition of your property. The current market value is independent of the previous year.

**Q Do jurisdictions such as the county, cities, and school districts put pressure on TGCAD to raise values to generate more tax dollars?**

**A** **NO!** The local taxing jurisdictions only ask that we do our work fairly and accurately. The amount of taxes that each of the entities levies for the year is determined by how much money is needed to fund local government services, such as police and fire protection. The governing body of each jurisdiction adopts its own budget and sets a tax rate that is applied to the appraised value of all taxable property which then produces the necessary amount of property tax revenue for each entity. TGCAD is not involved with this process.

**Q Who reviews TGCAD appraisals for accuracy?**

**A** The property tax system contains numerous checks and balances. One of the most important is the right of property owners to file a protest and receive a hearing if they believe their appraisal is inaccurate or inequitable. The appraisals are also reviewed by the Texas Comptroller of Public Accounts, which conducts and publishes an annual study that measures the accuracy of appraised values within each category of property located in each county appraisal district. The results of the 2021 study can be accessed on the comptroller's website at <https://comptroller.texas.gov/taxes/property-tax/pvs/2021p/226index.php>

**Q Based on the 2022 Notice of Appraised Value, the market value of my homestead did not change, so why did the appraised value increase?**

**A** In current or previous years, if the market value of your property increased more than 10% a year, Texas Property Tax Law provides a property value cap on homesteads. This cap limits the increase of the assessed value to a maximum of 10% a year until the assessed value equals the market value. It may take more than one year for your appraised value to equal the market value on your homestead. The law was designed to help taxpayers absorb large increases created by their local market.

**Q What kind of information is considered in appraising property?**

**A** The appraisal district looks at sales of similar properties to determine value. The value of an individual property is compared to recently sold properties that are similar in size, age, condition and quality of construction to the subject property to determine what it would sell for on the open market.

**Q My notice lists the word "IMPROVEMENT." What if I have not made any improvements to my property?**

**A** According to the Texas Property Tax Code, the definition of "improvement" is any building, structure, fixture, or fence, whether moveable or not, and whether new or existing. It does not indicate that you have made or added improvements to your property. "IMPROVEMENT" is a descriptive term.

**Q My notice of appraised value does not show that I am receiving a homestead exemption. What must I do to receive an exemption?**

**A** The homestead exemption is the single most important source of property tax relief for homeowners. If no exemption was shown on your value notice and you qualified for one, you can reduce your overall 2022 tax liability by filing a homestead application with TGCAD. You are eligible if you own and occupy your home as your principal residence and neither you nor your spouse claimed a homestead on any other property. If during 2022 you bought a home that a previous owner had qualified for an exemption, it is necessary for you to file a new application with TGCAD to receive an exemption for 2023. You should also file if you bought a new home during 2022, became disabled, or have recently turned age 65. You may obtain a homestead application form at our office, our website at [www.tomgreencad.com](http://www.tomgreencad.com), or by mail by contacting our office at (325) 658-5575. We will accept your late homestead application if you file it no later than two years from the date the taxes would become delinquent; however, to ensure that your exemption is carried on the initial appraisal roll for 2022, you should apply now.

*There is no fee for applying and you do not need to hire someone to complete the application for you. The process takes less than five minutes.*

**Q How can I review the information for other homes in my area?**

**A** We encourage you to visit our website at [www.tomgreencad.com](http://www.tomgreencad.com) or come by our office to speak with an appraiser.

**Q You appraised my property for more than I paid for it in a recent open-market transaction. Do I have to file a protest for TGCAD to make a value adjustment?**

**A** Yes! Mail or deliver a copy of your recent closing statement with a signed protest form and a TGCAD staff member will contact you.

**Q What is the deadline for filing a protest, if I believe TGCAD made an error on the appraisal of my property?**

**A** The deadline for submitting a written protest is June 17, 2022 or 30 days after the date your value notice was mailed (whichever is later). **Protests must be in writing and preferably submitted using the form that is included with the notice.** Protests are considered late if not postmarked (Canceled by the United States Post Office) or hand delivered to our office **Drop Box** on or before the deadline. Deadlines are found on your Notice of Appraised Value.