

How is my property appraised, and why?



We are The Tom Green County Appraisal District. What are we, what do we do, and how do we operate? Most importantly, how does what we do affect you?

Even though our name sounds like we are associated with the County, in reality we are a political sub-division of the State of Texas. It is our job to determine the market value of all taxable property within Tom Green County, which includes some over-lapping jurisdictions. We are also responsible for the administration of property tax code to ensure that our work is fair, equal and accurate and treats all persons and property within our County the same way.



We are primarily responsible for determining the appraisal value of property for which a property tax is calculated.

What is an appraisal?

An appraisal is an estimate of market value for the property you own. In other words, an appraisal is an estimate of what your property might sell for in today's market.



How are appraisals done?

To start with, it must be known or discovered what similar properties have sold for, or what these similar properties are selling for in today's market. After we determine what property is selling for in a particular area of the County, such as where you live, we then must appraise all property including yours at a value that is similar for what a property is selling for.

How is market price established?

This can be defined as; "what similar property would sell for in cash or cash equivalent in the market today". By analyzing the sales of similar property, we can tell if property is selling for more, less or about the same as we currently have it appraised at. If sales show that property is selling for more than we have it appraised at, then we must adjust the value to meet the current market value, either downward or upward according to the market.



Can property be valued a different way?

Yes, some property, like commercial property may produce an income for the owner, and a value for the property can be arrived at using the income approach to value. Some property, like mineral property can be appraised for what it will produce in the form of a sellable product. And, agricultural property can also be appraised for what crops can be produced from the land.

What if my property is different than someone else's?

Employees of the Tom Green County Appraisal District may come by your property to ensure that the dimensions of any buildings or physical improvements on the land are current, or they may measure those buildings to make sure of accuracy. Any changes will be noted by the appraiser, as changes to the size or number of structures can affect your property value.

The appraiser will never ask to inspect the interior of your property, however, if you feel there may be conditions that would affect the value of your property that are only visible from the inside, you can discuss this with an appraiser, and they may agree to inspect the interior with you present.

Obviously there are many properties that we must appraise on a regular basis. Because of this, we use a concept called mass appraisal. This is where we find out all the sales that have taken place, and apply a similar value to all the similar properties. This way we can appraise whole neighborhoods, or subdivisions or geographical areas at one time for properties that are similar.



Your value versus your taxes

There is a difference between market value and taxable value for certain property. We are required by law to appraise all property at market value. However, due to exemptions that you may qualify for, the taxable value may be less than the market value. You will pay taxes on the taxable value, which is market value less any exemptions that you may qualify for.

How do I qualify for exemptions?

Generally, you may apply for an exemption that you think you may qualify for. The Chief Appraiser will determine if

you qualify, and if so, the exemption will be granted. If you do not qualify the Chief Appraiser will notify you, and you have the right to protest the determination. If you do not qualify, and wish to file a protest, the Appraisal District staff will assist you.



How often does the Appraisal District value property? We are required by Law to reappraise the entire County at least once every three years. Since there are so many properties in Tom Green County, we have the County divided up into 3 areas or Regions, so that we can reappraise one region each year in a three year cycle.

Once a reappraisal is completed, if a property value increases by more than \$1,000 above the previous year's value, we will send you a Notice of the Appraised Value. Once you receive this Notice, and review it; and if you feel your appraised value is too high, or you did not receive an exemption for which you thought you qualified, you have the right to file a protest with the Appraisal Review Board.

The Appraisal Review Board is an independent and volunteer group of people from our community that listen to protests regarding value, exemptions, ownership, or location of taxable property. During a protest, a taxpayer will present facts and reasons they feel a decision should be found in their favor, and the representative from the Appraisal District staff will present facts they used in determining the status of the property.



After reviewing the facts from both parties, and some deliberation, the Appraisal Review Board will make a decision. The Appraisal District is bound by that decision. If the taxpayer is not satisfied with the decision they may pursue other actions such as a lawsuit in District Court, or request arbitration in certain circumstances.



The Tom Green County Appraisal District
2302 Pulliam Street, San Angelo, TX, 76905
PH:325-658-5575, FX:325-657-8197