



Texas Property Taxes

Presented by:

David Braun, Cassie Gresham, and Benjamin Thomas

Monday, April 9, 2018

10:00 AM – 2:00 PM

Cesar Kleberg Wildlife Center

1730 West Corral Avenue

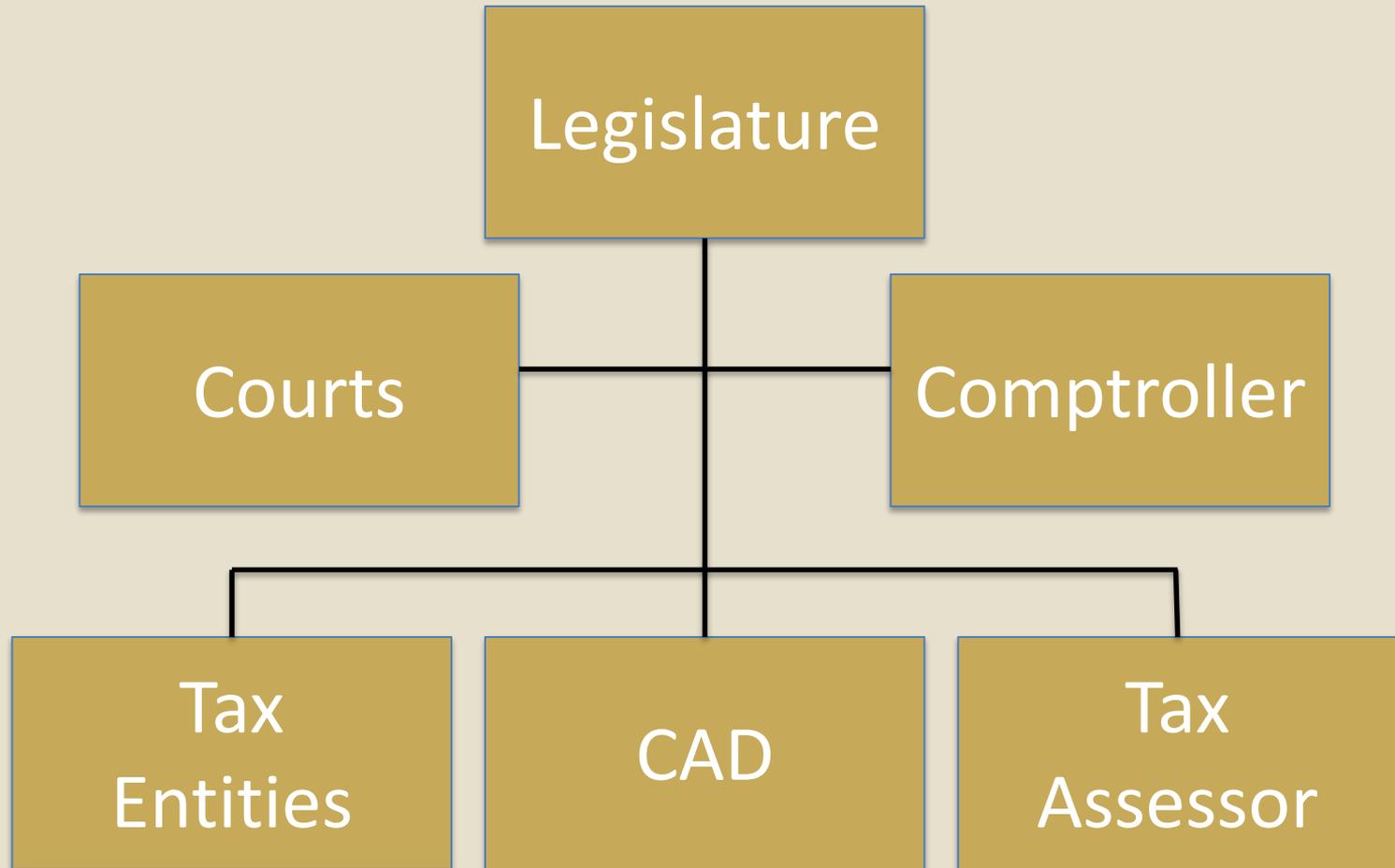
Kingsville, TX 78363

Who Can Tax Your Property in Texas and How to Have an Impact

10:00am – 10:30am

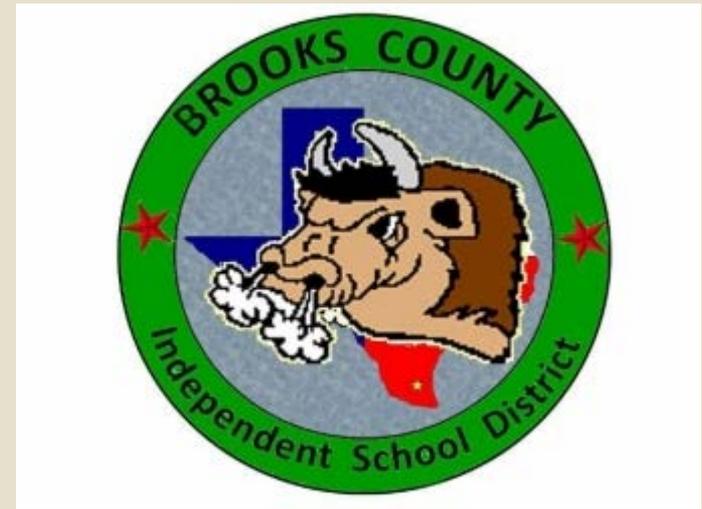
Moderator: David Braun

Overview of the System

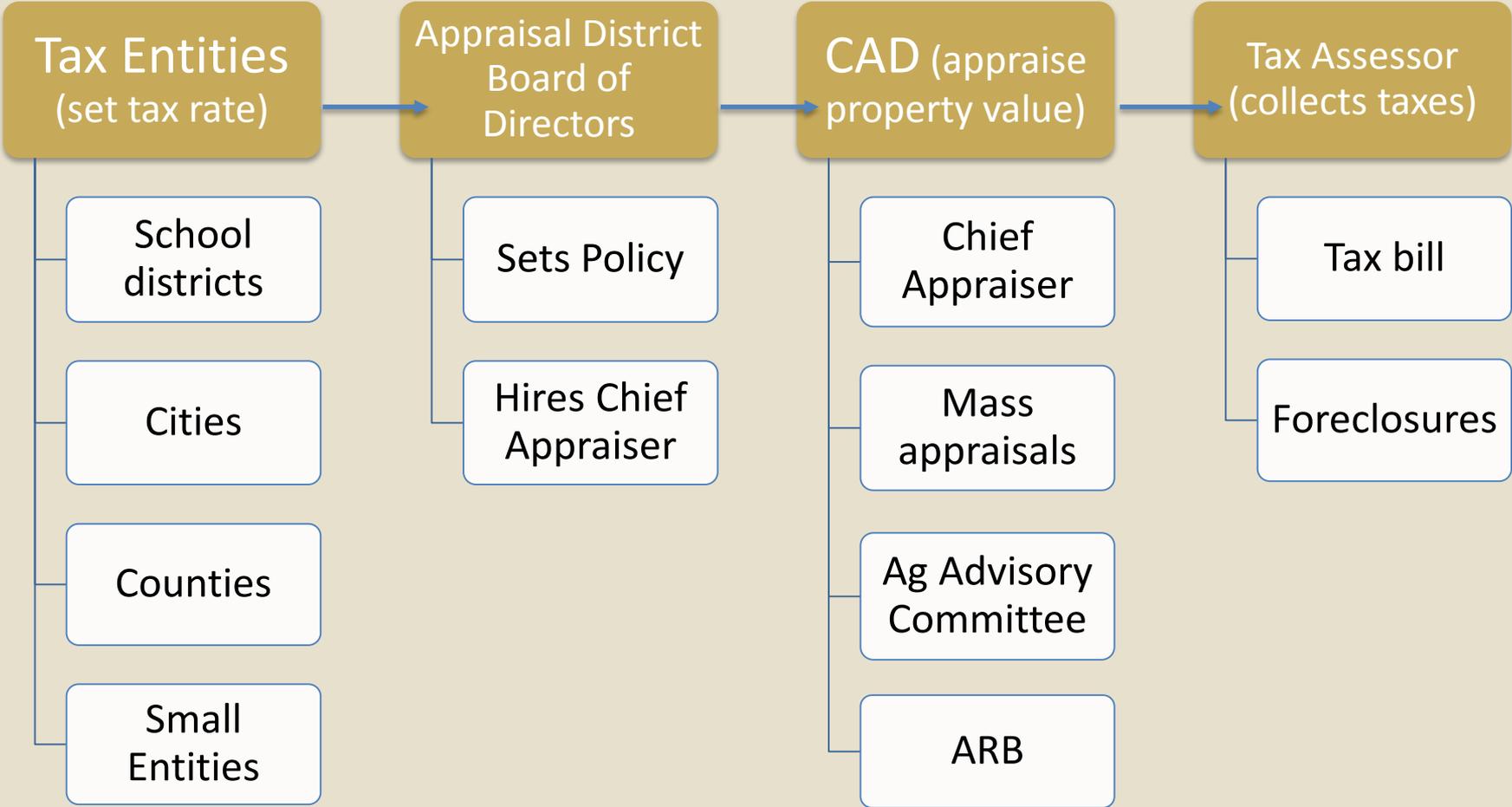


How the System Works

- Appraisal districts independent of tax entities
- Intended to increase fairness
- Sometimes results in less accountability



Who Can Tax You



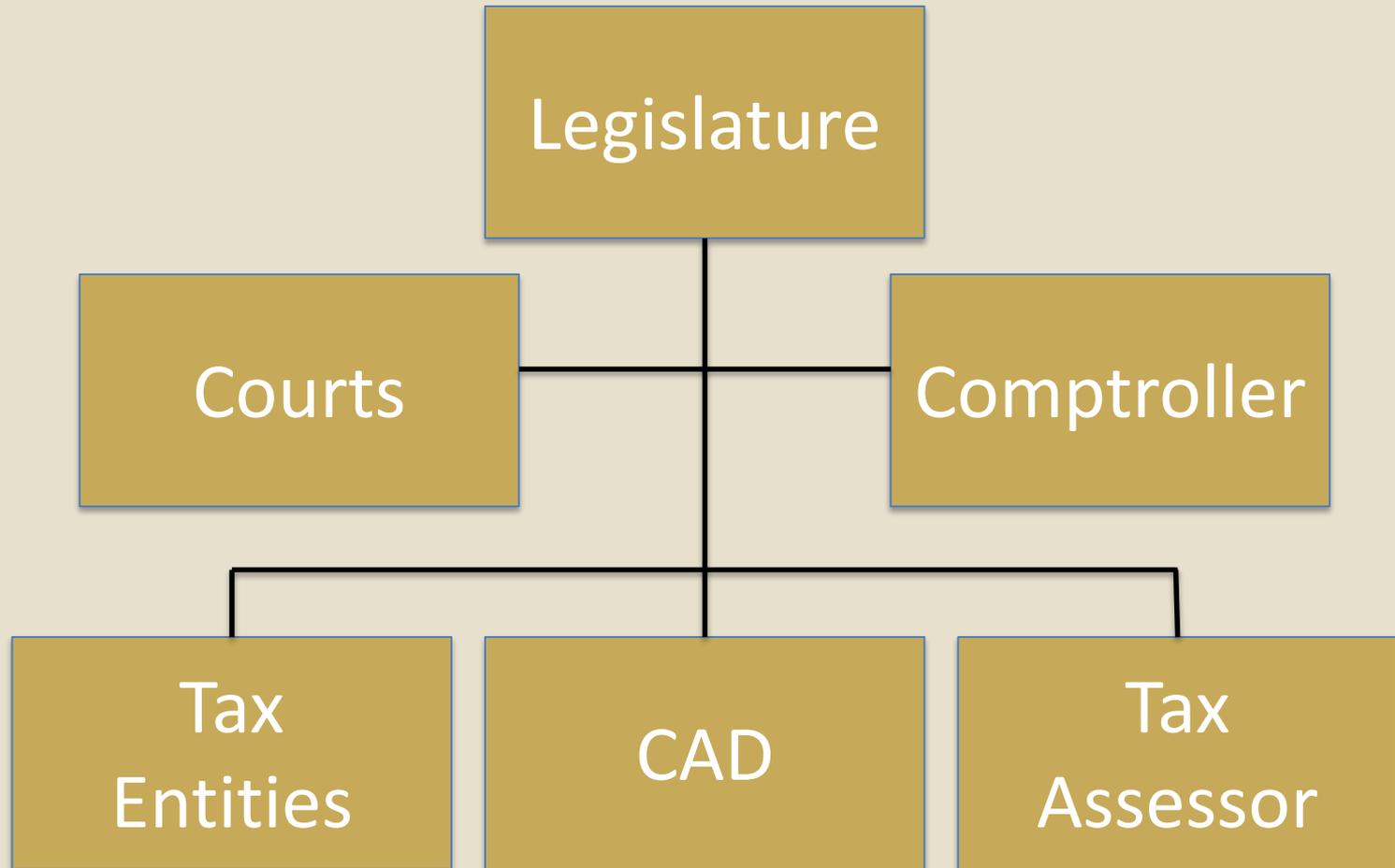
Annexation

- Taxing entities change
- Senate bill 6
 - Effective December 1, 2017
 - Requires voter approval when population of county is 500,000 or more
- City must offer open space landowners a development agreement

What to Do if Policy is Unfair

- Talk to the Taxpayer Liaison Officer
- Put together a coalition
- Talk to CAD board of directors
- Talk to elected officials from the taxing entities
- Talk to your local legislator
- Contact local newspaper
- Hire lobbyist

How to Change the System



Questions

What Property is Appraised at Market Value and How

10:30 – 11:15am

Moderator: Benjamin Thomas



What is Market Value?



Buyer is Happy with the Price

Seller is Happy with the Price



What's Appraised at 'Market Value'?

Per Sec. 23.01(a)

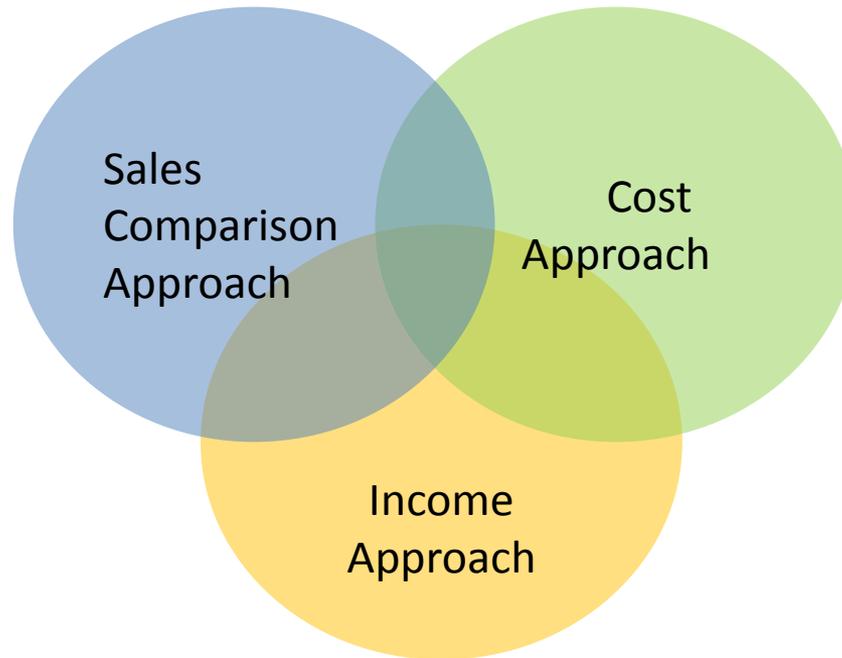
All taxable property is appraised at its market value as of January 1 – EXCEPT as otherwise provided by this chapter



Just because a property is APPRAISED at its' market value, does not mean it is TAXED at its market value.

Values			
(+) Improvement Homesite Value:	+	\$0	
(+) Improvement Non-Homesite Value:	+	\$0	
(+) Land Homesite Value:	+	\$0	
(+) Land Non-Homesite Value:	+	\$0	Ag / Timber Use Value
(+) Agricultural Market Valuation:	+	\$5,116,500	\$2,280
(+) Timber Market Valuation:	+	\$0	\$0
<hr/>			
(=) Market Value:	=	\$5,116,500	
(-) Ag or Timber Use Value Reduction:	-	\$5,114,220	
<hr/>			
(=) Appraised Value:	=	\$2,280	
(-) HS Cap:	-	\$0	
<hr/>			
(=) Assessed Value:	=	\$2,280	

3 Approaches to Value



Cost Approach to Value

Example

Facts:

- 12,000 SF Residential Development
- Vacant Lots in Area are being sold at 30,000
- Marshall & Swift Indicates Cost to reproduce the improvements in that area are equal to 120 PSF
- House is 3 years old and is not affected by functional or economic obsolescence

Analysis:

Improvements = 1,440,000 (12,000SF * 120 PSF)

Land = 30,000

Total Market Value = 1,470,000



Sales Comparison Approach

Per Sec. 23.013

Sale is not considered a comparable sale unless:

- Sale occurred 24 months from appraisal date for Commercial properties
- Sale occurred 36 months from appraisal date for Residential properties



A sale of a comparable property must be appropriately adjusted to the subject property

- Size
- Location
- Age, etc.

Factors affecting
Market Value

- Investment Value
- Liquidation Value
- Arms Length

Five Steps to Sales Comparisons Approach

1. Analysis of Subject Property
2. Collection of comparable Sales Data
3. Determine Elements of Comparison
4. Apply Adjustments
5. Reconciliation of adjusted sales comparable to a single indicator of value



Income Approach

Key Terms:

- Gross Potential Income
- Vacancy & Collections
- Effective Rental Income
- Operating Expenses
- Net Operating Income
- Capitalization Rate *Example*

Property 1

Market Value -
\$1,200,000
NOI - 83,000

Property 2

Market Value
- \$1,100,000
NOI - 79,000

Property 3

Market Value -
\$1,000,000
NOI - 81,000

Average NOI 81,000

Average Market Value \$1,100,000

= 7.36% Indicated Market Cap Rate

Income Statement

OPERATING INCOME:

Gross Potential Income	\$ 125,000	
(-) Vacancy & Collection Losses	\$ - 1,250	10%
Effective Rental Income	\$ 123,750	
(+) Other Income	\$ 3,125	
Gross Operating Income	\$ 126,875	

OPERATING EXPENSES:

Property Taxes	\$ 30,000	
Insurance	\$ 2,000	
Maintenance	\$ 3,500	
Management Fee	\$ 6,250	5%
Reserves for Replacement	\$ 3,750	3%
Total Operating Expenses	\$ 45,500	36%

NET OPERATING INCOME	\$ 81,375	
Cap Rate	7.50 %	
Indicated Value	1,085,000	

Exemptions & Special Assessments

Partial Exemptions

- Residence Homestead Exemption
- Over 65 Residential Homestead Exemption
- Disabled Veterans Exemptions
 - DV1 – 10% to 29% (5,000 from Property's Value)
 - DV2 – 30% to 49% (7,500 from Property's Value)
 - DV3 – 50% to 69% (10,000 from Property's Value)
 - DV4 – 70% to 100% (12,000 from Property's Value)
 - If you are deemed unemployable at 100% disability (Total and permanently disabled) you or unmarried surviving spouse qualify for total exemption of the assessed value



Exemptions that reduce the value to zero are absolute exemptions

- Government owned Property
- Property used primarily for worship services
- Property used primarily for public education

Special appraisals are not exemptions but a special valuation that reduces the taxable value

- Property used for agricultural use
- Property that produces timber or timberland

THANK YOU

Please

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www.facebook.com/paladintaxconsultants



What are Open Space Appraisals & How are They Done

11:15 – 11:45am

Moderator: Cassie Gresham

What is 1-d-1 Open Space Valuation?

- Found in the Texas Constitution Article 8, Section 1-d-1
- Five ways to qualify:
 - Agricultural use (farming, ranching and beekeeping)
 - Wildlife Management Use
 - Ecological Laboratory (Ecolab)
 - Timber Production
 - Exotic Game
- “Special Valuation” not an “Exemption”
 - Property appraised at its “Productive Value” rather than its “Market Value”

What is 1-d-1 Ag Use Appraisal?

- History—5 of 7 years
- Principal use
- Degree of intensity
- Qualified uses
 - No income required



What is Wildlife Management?

- Alternative agriculture use
- Property must have current Ag valuation
- Tax rate is same as Ag valuation
- Manage property for native wildlife
- 7 activity categories (50+ practices)
- Perform 3 wildlife practices annually



Minimum Requirements

Must complete 3 of 7 activities

1. Habitat Control
2. Erosion control
3. Predator control
4. Supplemental food
5. Supplemental water
6. Supplemental shelter
7. Census



No Size Limit for 1-d-1 Valuations

- BUT... still have to meet legal tests of principal use and intensity.
- No minimum size requirement for wildlife UNLESS.... property has been subdivided in previous year, then appraisal district's minimum acreage applies.
- Form Wildlife Management Property Association
- Beekeeping is limited to 5-20 acres

Open Space Application

- Due May 1, but late application is allowed before certifying tax rolls
- 10% penalty
- Eligibility continues unless ownership changes or land no longer qualifies

Open Space Application

- Due if change in use
- Can be protested
- Difference between market value and ag value for previous 5 years plus interest



Important and Emerging Issues

- Horses
- Value Allocation
- Hunter's trailers
- Local requirements
- Gardening vs. Farming



What Is a Farm & Ranch Survey and Why You Should Care

11:45am – 12:00pm

Moderator: David Braun

Farm & Ranch Survey

2017 Texas Farm and Ranch Survey

The following questions relate to ongoing agricultural activities. Answers should reflect lease agreements and typical activities for your county in recent years.

Lease Arrangement

3. If cropland farming is typical in your county, please indicate the predominant cropland lease agreement.

- | | | | |
|------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|
| Irrigated cropland | <input type="checkbox"/> Cash lease | <input type="checkbox"/> Share lease | <input type="checkbox"/> Not typical |
| Dry cropland | <input type="checkbox"/> Cash lease | <input type="checkbox"/> Share lease | <input type="checkbox"/> Not typical |

4. What is the typical lease arrangement for pastureland in this county?

- | | | |
|--------------------------------------|---|--------------------------------------|
| <input type="checkbox"/> \$ per acre | <input type="checkbox"/> \$ per animal unit month | <input type="checkbox"/> \$ per head |
| <input type="checkbox"/> Other _____ | | |

State law requires that agricultural productivity values be based on the county's typical lease arrangement. Answers to the following questions will help us determine the typical lease rates and landowner expenses and are specific to 2016.

Farm & Ranch Survey

2016 Cash Lease Information

5. For the 2016 year, please indicate the typical per acre gross lease rate of a cash lease in this county. For irrigated land, assume the landowner does not furnish the irrigation equipment. If the typical lease arrangement for pastureland in this county is based on animal unit month or some other arrangement, please give your estimate of a comparable lease rate per acre.

2016

Irrigated cropland	\$	<input type="text"/>	/acre	<i>When entering dollar amounts, please type a decimal point between dollars and cents.</i>
Dry cropland	\$	<input type="text"/>	/acre	
Improved pastureland	\$	<input type="text"/>	/acre	
Native pastureland	\$	<input type="text"/>	/acre	

Farm & Ranch Survey

6. For irrigated cropland, what is the typical source of water?

Surface water

Ground water

Not applicable

7. Is it typical for irrigated cropland to be fenced in this county?

Yes, it is typical.

No, it is not typical.

Not applicable

8. Is it typical for dry cropland to be fenced in this county?

Yes, it is typical.

No, it is not typical.

Not applicable

Farm & Ranch Survey

2016 Hunting Leases

State law prohibits leases on land qualified for open-space valuation based on wildlife management use from being considered when determining productivity values. Please do not include these leases when answering the following questions on hunting lease rates and expenses.

9. If land in the following categories is typically leased for hunting in this county, please indicate the typical gross lease rate per acre:

2016

Irrigated cropland	\$	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	/acre	<i>When entering dollar amounts, please type a decimal point between dollars and cents.</i>
Dry cropland	\$	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	/acre	
Improved pastureland	\$	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	/acre	
Native pastureland	\$	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	/acre	

Farm & Ranch Survey

- 10.** For the owner whose land is under the typical hunting lease arrangement at rates selected above, please indicate the cost per acre of expenses paid by the landowner and required to maintain the hunting lease. If the expenses are typically paid by the lessee, leave blank. Items like property taxes and depreciation on any expenses attributable to both agricultural and hunting leases should only be deducted once from total income. Do not subtract them from both hunting and agricultural income.

2016

Hunting lease license	\$	<input type="text"/>	/acre	<i>When entering dollar amounts, please type a decimal point between dollars and cents.</i>
Liability insurance	\$	<input type="text"/>	/acre	
Management	\$	<input type="text"/>	/acre	
Other <input type="text"/>	\$	<input type="text"/>	/acre	
Other <input type="text"/>	\$	<input type="text"/>	/acre	
Other <input type="text"/>	\$	<input type="text"/>	/acre	
Other <input type="text"/>	\$	<input type="text"/>	/acre	

How to Make an Effective Protest and Appeal

1:00 – 2:00pm

Moderator: Cassie Gresham

The Tax Year Calendar

- Jan. 1—Determine land use. First opportunity to file applications for the year.
- March-May—Notice of Appraised Value.
- May 1—Deadline for open space applications.
- May 15—Deadline for filing protest (or 30 days after NAV)
- May-Nov—ARB protest
- Deadline to certify tax rolls?
- Deadline for filing appeals (60 days after ARB order)
- Notice of rollback

Notice of Appraised Value

DATE OF NOTICE: April 26, 2017

Dear Property Owner,

We have appraised the property listed above for the tax year 2017. As of January 1, our appraisal is outlined below.

Appraisal Information	Last Year - 2016	Proposed - 2017
Structures & Improvement Value	264,547	277,680
Market Value of Land	13,000	37,159
Market Value of Ag Land	20,781	0
Market Value of Personal Property/Minerals	0	0
Total Market Value	298,328	314,839
Productivity Value of Ag Land	455	0
Appraised Value with Homestead Limitation * (see below for explanation)	257,693	305,821
Homestead Cap Value excluding Non-Homesite Value (i.e. Ag, Commercial)	257,238	282,962

Notice of Appraised Value

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Notice of Appraised Value

- Look at market value (land and improvements)
- Look at differences between the years
- You should have an Ag use valuation
- Look for exemptions (homestead, over 65, veterans) - 10% cap
- Deadline for protests



Late application

- Application filed after May 1st
- Application can be filed before rolls are certified by ARB
- 10% penalty of difference between market value and ag value



How to Protest

- Fill out protest form
- Write letter to appraisal district
- Make sure correct box is checked
- Contact appraisal district for hearing date
- Two week notice is required
- Request information to be presented at hearing
- Landowner allowed one re-schedule

Notice of Protest

Texas Comptroller of Public Accounts

Form
50-132

SECTION 2: Property Description

Provide the descriptive information requested below.

Physical Address, City, State, ZIP Code *(if different than above)*

If no street address, provide legal description.

Appraisal District Account Number *(if known)*

Mobile Home Make, Model and Identification Number

Notice of Protest

SECTION 3: Reason for Protest

To preserve your right to present each reason for your protest to the ARB according to law, be sure to select all boxes that apply.

For example, if you select the first box indicating an incorrect appraised (market) value for your property, you are representing that the value is incorrect—usually that the value should be lowered.

If you also want to protest that your property is not appraised at the same level as a representative sample of comparable properties appropriately adjusted for condition, size, location and other factors, you must also select the box indicating the value is unequal compared with other properties. Your property may be appraised at its market value, but be unequally appraised.

Failure to select the box that corresponds to each reason for your protest may result in your inability to protest an issue that you want to pursue.

- | | |
|---|---|
| <input type="checkbox"/> Incorrect appraised (market) value. | <input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled. |
| <input type="checkbox"/> Value is unequal compared with other properties. | <input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timberland. |
| <input type="checkbox"/> Property should not be taxed in <input type="text"/> .
<i>(name of taxing unit)</i> | <input type="checkbox"/> Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal. |
| <input type="checkbox"/> Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record. | <input type="checkbox"/> Owner's name is incorrect. |
| <input type="checkbox"/> Failure to send required notice. <input type="text"/> .
<i>(type)</i> | <input type="checkbox"/> Property description is incorrect. |
| <input type="checkbox"/> Exemption was denied, modified or cancelled. | <input type="checkbox"/> Other: <input type="text"/> |

Notice of Protest

Texas Comptroller of Public Accounts

Form
50-132

SECTION 5: Hearing Type

Indicate below how you intend to appear or participate in a protest hearing scheduled for the property that is the subject of this protest. A property owner does not waive the right to appear in person at a protest hearing by submitting an affidavit to the ARB or by electing to appear by telephone conference call.

I intend to appear in the ARB hearing scheduled for my protest in the following manner (*Check only one box*):

- In person
- By telephone conference call and will submit evidence with a written affidavit delivered to the ARB **before** the hearing begins.** Review the ARB's hearing procedures for county-specific telephone conference call procedures.
- Telephone number for the ARB to contact you:
(Owner's Telephone Number with Area Code)
- On written affidavit submitted with evidence and delivered to the ARB **before** the hearing begins

**If you decide later to appear by telephone conference call, you must provide written notice to the ARB at least 10 days before the hearing date. You are responsible for providing access to the call to any person(s) you wish to invite to participate in the hearing.

Equal & Uniform (Equity)

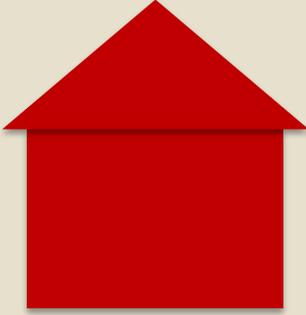
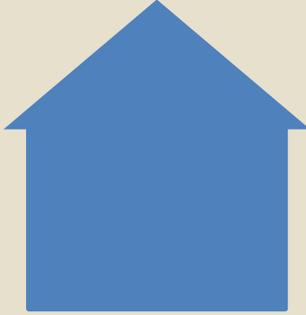
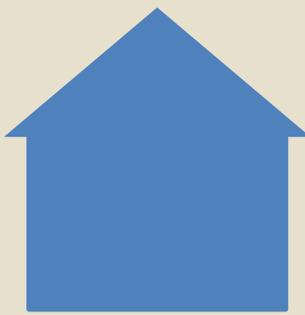
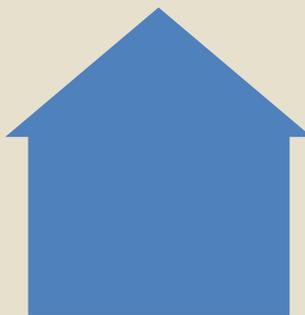
Texas Constitution

Article 8 Sec 1(a)– Taxation shall be equal and uniform

Section 42.26 (a) of the Texas Property Tax Code sets forth the “Remedy for Unequal Appraisal”. A property owner is entitled to relief on the ground that a property is appraised unequally if:

1. The appraisal ratio of the property exceeds by at least 10 percent the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district;
2. The appraisal ratio of the property exceeds by at least 10 percent the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind or character as the property subject to the appeal; or,
3. The appraised value of the property exceeds the median appraised value of a reasonable number of comparable properties appropriately adjusted.

Cont. Equal & Uniform (Equity)

Subject 1560 Main St	Comp 1 1570 Main St	Comp 2 1675 Main St	Comp 3 1778 Main St
			
Appraised Value - \$ 500,000 119.05 PSF Living Area - 4,200 One-Story 4 Bed 3 Bath	Appraised Value - \$ 350,000 102.94 PSF Living Area - 3,400 One-Story 4 Bed 2.5 Bath	Appraised Value - \$ 425,000 92.39 PSF Living Area - 4,600 One-Story 4 Bed 3.5 Bath	Appraised Value - \$ 300,000 100 PSF Living Area - 3,000 One-Story 4 Bed 2 Bath

Median PSF 100 PSF
100 PSF X 4,200 SF = 420,000 Indicated Appraised Value

Notice of Hearing

NOTICE OF PROTEST HEARING

For Tax Year 2017

Gillespie County Appraisal Review Board
101 West Main Street, #11
Fredericksburg, TX 78624

Account #: [REDACTED]
Case #: [REDACTED]
Owner: [REDACTED]
Prop ID: [REDACTED]
Legal Desc: [REDACTED]

220253
BRAUN & GRESHAM PLLC
PO BOX 1148
DRIPPING SPRINGS, TX 78620

Date: [REDACTED]

Dear Property Owner:

You filed a notice of protest on the above referenced account and we have scheduled a hearing on your protest as follows:

DATE: [REDACTED]
TIME: [REDACTED]
PLACE: GILLESPIE COUNTY COURTHOUSE, BASEMENT SUITE 102, 101 WEST MAIN ST.,
FREDERICKSBURG, TX

This particular hearing will consider the issues you listed on your Notice of Protest.

IF YOU WISH TO DISCUSS THIS PROTEST INFORMALLY PRIOR TO YOUR HEARING, YOU MAY SPEAK WITH A STAFF MEMBER AT THE APPRAISAL DISTRICT OFFICE LOCATED IN THE GILLESPIE COUNTY COURTHOUSE, BASEMENT, 101 WEST MAIN STREET, FREDERICKSBURG, TX. OR TELEPHONE 830-997-9807.

It is important that you appear for your hearing at the date and time scheduled. Failure to appear may result in the dismissal of your protest and may jeopardize other rights to which you may otherwise be entitled. Most hearings are completed in approximately 15 minutes.

If you do not want to attend the hearing, the law allows you to submit your evidence in the form of a sworn affidavit. The property owner must attest to the affidavit before a Notary Public or an officer authorized to administer oaths. The affidavit must state whether or not you intend to appear at the hearing and must be submitted to the Appraisal Review Board (ARB) before it begins the hearing on the protest. By submitting an affidavit, you do not waive the right to appear in person at the protest hearing. The ARB may consider the affidavit only if you do not appear at the hearing in person.

You may also have a representative or agent appear for you. **The person must have written authorization to represent you. The authorization form must be signed by you and must be filed at or before the hearing on the protest.**

On request made to the ARB before the date of the hearing, a property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause. In addition and without limitation as to the number of postponements, the ARB shall postpone the hearing to a later date if good cause is shown by the property owner or the owner's agent or if the chief appraiser consents to the postponement. The hearing may not be postponed to a date less than 5 or more than 30 days unless agreed to by the chief appraiser and the ARB chairman or his representative. A property owner who has not designated an agent under Section 1.111 is also entitled to a postponement if a scheduled hearing has not commenced within two hours of the time initially set for the hearing.

How to Have an Impact

- Respect the CAD staff
- Relationships help
- Discuss what's fair and legal



Evidence Letter

Re: Notice of Protest Hearing for: [REDACTED]
[REDACTED]

Dear Mr. Martin,

Our firm represents [REDACTED] and the above referenced properties before the Appraisal District. We understand that we have been set for a hearing before the Appraisal Review Board on [REDACTED]

In accordance with Texas Property Tax Code Section 41.461(a)(2), we request that you provide us the following information for each of the landowners listed above: "a copy of the data, schedules, formulas, and all other information the chief appraiser plans to introduce at the hearing to establish any matter at issue." Section 41.461(a)(2) requires that you provide this information at least **14 days** before the hearing. Please provide the information to us as soon as possible.

Please contact me if you have any questions or require additional information. I appreciate your attention to this matter.

Sincerely, 

U.S. Postal Service™

Late protest

- Late protest is allowed if:
 - Filed before approval of tax rolls
 - Landowner shows good cause for late protest



Appearance at an Appraisal Review Board

- Informal vs. Formal hearing
- Prepare your case
- Take documentation
- Understand appraisal district's perspective
- Request documents
- Keep it short and sweet
- Understand how similar properties are appraised

Market Value Appraisal

- Mass appraisals vs. individual appraisals
- Updated every two years and geographically
- Like-kind appraisals
 - Commercial
 - Business personal property (including oil & gas)
 - Residential
 - Open-space



Evidence for Market and Equity Value

- Need value comparables
- Need unequal appraisal examples
- Reasons why your property is not treated fairly under mass appraisal



Evidence for Open Space

- January 1st
- History
- Principle Use
- Intensity



Evidence for Ag Use

- History
 - 5 out of 7 years
- Principal Use
 - Leases
 - Bill of sale, feed receipts, fence repair
- Intensity
 - Animal units
 - Prudent management



Evidence for Wildlife Management

- History
 - Need “qualified open space valuation”
- Principle Use
- Intensity
 - Three qualifying wildlife management activities
 - Seven categories



ARB Order

TA-775
(01-10/1)

NOTICE OF FINAL ORDER WITH FORM FOR NOTICE OF APPEAL

Appraisal Review Board
Gillespie Central Appraisal District
101 West Main Street, #11

Fredericksburg TX 78624

220253
BRAUN & GRESHAM PLLC
PO BOX 1148

DRIPPING SPRINGS, TX 78620

Account #: [REDACTED]
Case #: [REDACTED]
Prop ID: [REDACTED]
Legal Desc: [REDACTED]
Owner: [REDACTED]

RECEIVED
[REDACTED]
Braun & Gresham

NOTICE OF FINAL ORDER

THE APPRAISAL REVIEW BOARD HAS MADE A FINAL DECISION ON YOUR PROTEST. A COPY OF THE ORDER DETERMINING THE PROTEST IS ENCLOSED WITH THIS NOTICE.

YOU HAVE A RIGHT TO APPEAL THIS ORDER TO THE DISTRICT COURT. IF YOU WANT TO APPEAL AND HAVE QUESTIONS, YOU SHOULD CONSULT AN ATTORNEY. PLEASE SEE THE FULL NOTICE OF FINAL ORDER ON PAGE 3 FOR GROUNDS FOR APPEAL AND FILING A PETITION. IF YOU DO APPEAL AND YOUR CASE IS PENDING, YOU MUST PAY THE AMOUNT OF TAXES NOT IN DISPUTE OR THE AMOUNT OF TAXES DUE ON THE PROPERTY UNDER THE ARB ORDER, WHICHEVER IS LOWER, TO EACH TAXING UNIT BEFORE TAXES FOR THE YEAR BECOME DELINQUENT.

You can use this form if you wish to appeal the above order.

ARB Order

ORDER DETERMINING PROTEST

On [REDACTED] the Appraisal Review Board of Gillespie County, Texas, heard the protest of BRAUN & GRESHAM PLLC concerning the appraisal records for tax year 2017 .

The Board delivered proper notice of the date, time, and place of the hearing. The property owner or agent and the chief appraiser of the appraisal district or his designee(s) were given the opportunity to testify and to present evidence. After considering the evidence and arguments presented at the hearing, the Board has determined that the protest concerned the following action(s) permitted by Section 41.41(a), Tax Code:

- Q01 (Incorrect appraised (market) value)
- Q02 (Value is unequal compared with other properties)
- Q06 (Exemption was denied, modified or cancelled)
- Q08 (Ag-use, open-space or other special appraisal was denied, modified or cancelled.)

Based on the evidence, the Board makes the following determination(s) and hereby issues the following as the ORDER DETERMINING PROTEST:

THE APPRAISAL RECORDS ARE CORRECT AND SHOULD NOT BE CHANGED

The chief appraiser shall make no change to the appraisal records concerning this property and the values shall remain as follows:

	ARB Submitted**	Final Values*
EXEMPTIONS:	HS, OV65	HS, OV65
LAND AG/TIM MARKET:	\$0	\$0
LAND HOMESTEAD VALUE:	\$4,820	\$4,820
LAND NON HOMESITE:	\$0	\$0
IMPROVEMENT VALUE:	\$155,780	\$155,780
TOTAL MARKET VALUE:	\$160,600	\$160,600
TOTAL APPRAISED VALUE:	\$160,600	\$160,600
TOTAL ASSESSED VALUE:	\$50,336	\$50,336

*If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.

Chairman,
Appraisal Review Board
Date: 06/30/17

Protesting Rollback

- Market value begins at the year after the change of use
- Chief Appraiser determines when a change of use has occurred
- What does change in use mean?
 - If property no longer qualifies for ag, doesn't mean change in use

Appeal Process

- Why should you appeal?
- Arbitration vs. lawsuit
- Hire an attorney
- 60 day deadline to appeal
- Trial de novo
- Only applicable to protested year



Stay Informed & Connected

David Braun & Cassie Gresham

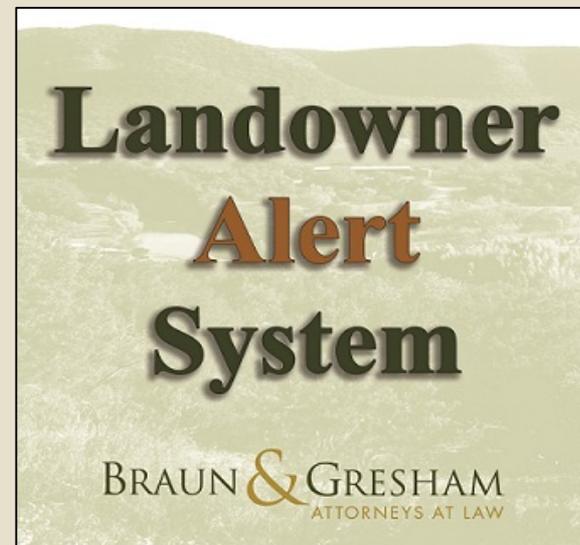
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