TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
THERESA BASTIAN
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER

LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS
TOM BUCKLE
DEBORAH CARTWRIGHT
OSEZUA EHIYAMEN
BRUCE ELFANT
VIVEK KULKARNI
JIE LI
ELIZABETH MONTOYA
BLANCA ZAMORA-GARCIA

850 EAST ANDERSON LANE and VIA VIDEOCONFERENCE
The public may hear and view this meeting while in progress online at
https://traviscad.org/boardmeetings

AGENDA
WORK SESSION – MONDAY, OCTOBER 28, 2024 – 2:30 PM

For informational purposes only – the Board will not take any action during this work session

1. CALL TO ORDER

2. ESTABLISHMENT OF QUORUM

3. CITIZENS COMMUNICATION – *Public comment will be allowed via teleconference. All public comment will occur at the beginning of the meeting. To speak at this meeting, persons must register online at* ***https://traviscad.org/speakerregistration*** *no later than 1.5 hours prior to the meeting start time. Approximately one hour prior to the meeting start time, remote speakers will receive email instructions on how to log in to participate in the meeting. Emails will come from outreach@tcadcentral.org.*

4. DISCUSSION, WITH NO INTENT TO PURSUE FURTHER ACTION, OF RECENT DEVELOPMENTS AND TRENDS IN APPRAISAL DISTRICTS TO CHANGE THE REAPPRAISAL FREQUENCY AND OTHER ACTIONS CONSIDERED OR ADOPTED BY THEIR BOARDS REGARDING THE APPRAISAL PROCESS

5. DISCUSSION ON THE BOARD OPERATING POLICIES AND PUBLIC RELATIONS MANUAL RELATING TO PUBLIC ENGAGEMENTS OF BOARD MEMBERS

6. ADJOURNMENT

THE BOARD MAY MEET IN EXECUTIVE SESSION TO DELIBERATE ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC. 551.001 *et seq* [THE TEXAS OPEN MEETING ACT] INCLUDING:

SEC. 551.071;	Consultation with attorney regarding pending or contemplated litigation, settlement offers and matters on which the attorney has a duty to advise the Board under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas.
SEC. 551.072;	Deliberations regarding real property
SEC. 551.074;	Personnel matters; to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser or other public officer or employee; or to hear a complaint or charge
SEC. 551.076;	Deliberations regarding security devices

The Travis Central Appraisal District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call 512-834-9317 extension 313 for information. For a sign language interpreter, please call 48 hours prior to the meeting.

CERTIFICATE OF POSTING

I, Davina Barton, Executive Assistant of the Travis Central Appraisal District, do hereby certify that on the 24th day of October 2024, by 11 o'clock A.M. this Notice of Meeting was posted at the District's Offices, located at 850 East Anderson Lane, Austin, Texas 78752. This Notice of Meeting was posted in a place readily accessible to the general public at all times for 72 continuous hours prior to the meeting, filed with the Travis County Clerk for posting by the Clerk at the Travis County Courthouse, and posted on the District's website.

By: *Davina Barton*
Printed Name: Davina Barton
Title: Executive Assistant

October 24, 2024

Media Contact
Cynthia Martinez**,** Chief Strategy Officer
cmartinez@tcadcentral.org or 512-834-9317 ext. 226

STATEMENT REGARDING OCTOBER 28 WORK SESSION

AUSTIN, Texas – The Travis Central Appraisal District Board of Directors officers and reappraisal plan subcommittee members have released the following statement regarding the work session scheduled for October 28, 2024.

“On October 28, the Travis Central Appraisal District Board of Directors will host a work session to discuss recent trends among Texas appraisal districts to freeze market values, limit value increases, and change the frequency of appraising property. This review is being held at the request of recently elected members of the Board.

“The purpose of this work session is to educate board members on their fiduciary responsibilities and legal requirements, as well as the consequences these decisions pose to the fairness, equity, and accuracy of the appraisal process and funding of our local public schools.

“The Travis CAD Board adopted a reappraisal plan for 2025 and 2026 earlier this year. The Board officers and reappraisal plan subcommittee remain committed to this plan.”

James Valadez
Board Chair
Reappraisal Plan Subcommittee Member

Deborah Cartwright
Board Vice-Chair
Reappraisal Plan Subcommittee Member

Nicole Conley
Board Secretary/Treasurer
Reappraisal Plan Subcommittee Member

Blanca Zamora-Garcia
Board Member
Reappraisal Plan Subcommittee Member

Travis Central Appraisal District

Board of Director's Work Session

October 28, 2024

2:30 p.m.

Prepared: October 24, 2024

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ITEM 4:
School District Property Value Study Handout

THE PROPERTY VALUE STUDY

The Office of the Comptroller conducts a Property Value Study every two years to test the accuracy of an appraisal district's values. To pass the study, appraisal districts must be within a 5 percent margin of error of market value. These tests are key to ensuring accurate and equitable state funding of our public schools.



The appraisal district values a home at $500,000.
The Comptroller values that same home at $700,000.

HOW IS THE APPRAISAL DISTRICT TESTED ON THIS VALUE?



No Owner Protest

The Comptroller tests the appraisal district value of $500,000 against their value of $700,000.



Informal Settlement

The Comptroller tests the value that is agreed upon through the informal settlement.

If the protest is settled at $450,000, that value is tested against the Comptroller's $700,000 value.



ARB Hearing or Topline Agreement

The Comptroller adjusts their value based on the value approved by the Appraisal Review Board. The adjusted value is tested against the property's final value.

If the ARB decision or topline agreement lowers the appraisal district's value by 10%, the Comptroller adjusts their value by 10%. The Comptroller tests the final value of $450,000 against a value of $630,000.

HOW THE PROPERTY VALUE STUDY IMPACTS SCHOOL FUNDING

State funding of Texas public schools is tied to an appraisal district's accuracy in finding market value. To pass the study, appraisal districts must pass MAP review and be within 5 percent margin of error of market value.

WHAT HAPPENS WHEN AN APPRAISAL DISTRICT FAILS THEIR PROPERTY VALUE STUDY?

GRACE Year(s)

There is no impact to school district funding the first or second year an appraisal district fails the PVS if they fall within a 5-10% margin of error with the state values. An appraisal district can have two grace years falling within a 5-10% margin of error without penalty.
If the appraisal district **fails and falls outside that margin of error or fails for a third year in a row**, they are not given a grace year and school funding is impacted.

No Grace - Property Poor District

A district should have $2 for school funding. The Comptroller expects them to bring in $1 from property tax revenue and receive $1 from the state.

They bring in $0.75 due to undervalued property. The state does not make up the full difference ($1.25) and only provides $1. The school must work with only $1.75 in funding, instead of the $2 they were expecting.

They bring in $1.25 due to overvalued property. The state only provides $0.75 in funding.

No Grace - Property Wealthy District

A district should have $2 for school funding. The Comptroller expects them bring in $2.50 from property tax revenue and send $0.50 to the state.

They only bring in $2 due to undervalued property. They must still send the state $0.50 and end up only having $1.50 in funding, instead of the $2 they were expecting.

They bring in $2.75 due to overvalued property. They must send the state $0.75.

ITEM 4: Reappraisal Plan Myths

REAPPRAISAL PLAN MYTHS

DOES NOT REAPPRAISING EVERY YEAR BENEFIT TAXPAYERS?

Myth: Changing the frequency of reappraising property will provide property owners with tax relief.

The biggest factor impacting property tax bills is growing taxing entity budgets. If values remain the same, taxing entities will adjust their tax rates to produce the additional revenue needed by an increased budget and tax bills will still increase.
Additionally, property owners whose net appraised value is lower than their market value due to a homestead exemption will still see their taxable value increase, even if their market value stays the same.

Myth: Changing the frequency of reappraising property will lead to more accurate and equitable appraisals.

State law requires appraisal districts to appraise property as of January 1 of each year. If a property is not appraised in a calendar year, its market value is guaranteed to be inaccurate and its portion of the tax levy will be incorrect. This means that property owners with modestly valued properties will pay higher tax bills than they should in comparison to large corporations.

Myth: Changing the frequency of reappraising property will make things easier for the appraisal district.

Protests will skyrocket as property owners will be guaranteed that their market value is incorrect as of January 1 of the year. There will also be an increase in arbitrations and litigation against the appraisal district, leading to a need to increase the district's budget.

Myth: Property wealthy school districts will not be affected by the appraisal district failing the Property Value Study.

All school districts are hurt by inaccurate appraisals. Failing the Property Value Study means that a school district either receives less money from the state or has to send more money away from their district.

ITEM 4: Texas Taxpayers and Research Association- Research Report

TEXAS TAXPAYERS TTARA AND RESEARCH ASSOCIATION

Research Report

August 2024

Powers and Limitations of the Appraisal District Board of Directors

Tarrant Appraisal District Board of Directors Recent Actions

On July 22, 2024, the Tarrant Appraisal District (TAD) Board of Directors (BOD) held its first meeting to include three directors elected to their positions by voters. Elected positions on the appraisal district BODs of some counties were authorized by a constitutional amendment and created by the legislature in 2023. (*See* HJR 2 and SB 2, 88th Leg. 2nd C.S.)

After public comment and a lengthy executive session, the TAD BOD voted to:

- Appraise residential property every two years instead of every year;
- Set the 2025 initial value of residential property at the same amount as 2024; and
- Require "the appraisal district to obtain and rely on clear and convincing evidence of the market value of a residentially coded property whose market value has increased above a threshold level of 5% or more than the market values determined in the prior year's appraisal rolls."

All of these decisions are reflected in the 2025-2026 Reappraisal Plan adopted by the TAD BOD on August 9, 2024.

The actions of the TAD BOD raise concerns about equal and uniform taxation, the scope of a BOD's legal authority, and the integrity of the property tax system if other BODs follow TAD's example.

Electing Members of an Appraisal District Board of Directors

The appraisal district in each county is governed by a BOD.[1] The property tax relief package passed by the 88th Legislature divided appraisal district BODs into two categories: the familiar 5-person BOD and a newly created 9-person BOD in populous counties (those with a population of 75,000 or more).[2] The BODs in populous counties now include three directors elected at-large in the county and the county tax assessor-collector as a voting, ex officio director.[3] All other BOD members are appointed by the taxing units served by the appraisal district.[4]

Table 1 lists the 50 Texas counties categorized as populous counties in 2023 under the new law. Only 20 of those counties (highlighted in blue) had a sufficient number of candidates to hold elections on May 4. If any of the three new BOD positions is not filled by an election, or by an individual who was uncontested in an election, the existing BOD members must appoint a qualified individual to the vacant position.[5]

According to county election results, estimated voter turnout for the BOD elections was, on average, just over 4% of the voting population of the counties that held an election. The highest turnout was in Lubbock County at almost 14.5%, and the lowest was in Harris County at 2.1%.

Since appraisal districts are funded by the taxing units they serve (*see* Approval of the Appraisal District Budget, below), and taxing units are funded primarily by tax revenue, the cost of BOD elections is ultimately borne by

Table 1

Texas Counties with Population =>75k				
Angelina	Coryell	Guadalupe	Lubbock	Smith
Bastrop	Dallas	Harris	McLennan	Tarrant
Bell	Denton	Hays	Midland	Taylor
Bexar	Ector	Henderson	Montgomery	Tom Green
Bowie	El Paso	Hidalgo	Nueces	Travis
Brazoria	Ellis	Hunt	Orange	Victoria
Brazos	Fort Bend	Jefferson	Parker	Walker
Cameron	Galveston	Johnson	Potter	Webb
Collin	Grayson	Kaufman	Randall	Wichita
Comal	Gregg	Liberty	Rockwall	Williamson
Populous counties holding elections				

taxpayers. Through open records requests, TTARA obtained information from the 20 appraisal districts that held BOD elections in 2024 about the cost of those elections. The cost of BOD elections on the uniform election date (May 4) ranged from $26,000 for the Parker County Appraisal District to $4.1 million for the Harris County Appraisal District (HCAD). For TAD, the cost of the BOD election on May 4 was $645,000. Runoff elections, which were held in Bexar, Cameron, Ellis, Harris, Lubbock, and Nueces counties on June 15, were an additional cost to appraisal districts. For example, the cost of the BOD runoff election in Harris County was $3.4 million, bringing HCAD's total cost of the uniform and runoff BOD elections to $7.5 million. Statewide, the total uniform and runoff election costs for BOD positions was approximately $15 million, and the average cost among the 20 appraisal districts that held BOD elections was $747,000. Forty-five percent (45%), or $6.7 million, of the BOD election costs were borne by school districts, as shown in Chart 1, below.

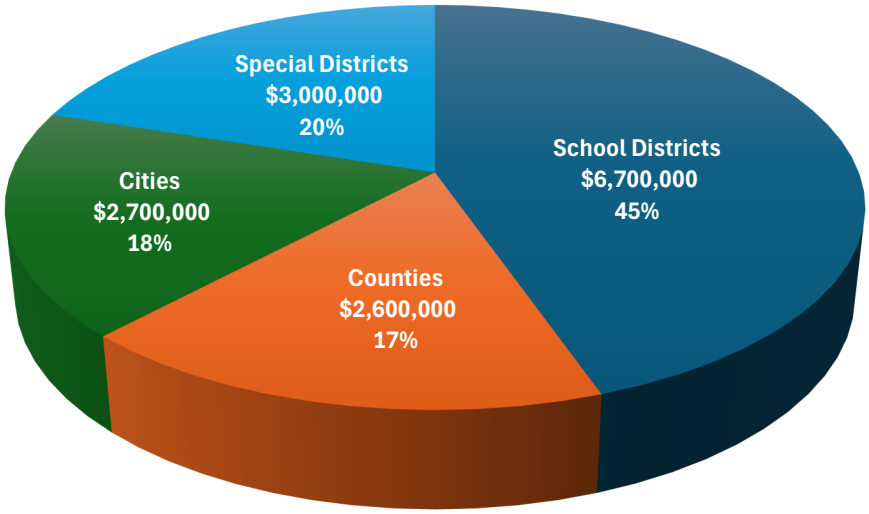
Powers and Duties of an Appraisal District Board of Directors

In 1979, Texas lawmakers passed a property tax reform measure commonly referred to as the Peveto Bill for its sponsor Rep. Wayne Peveto. The Peveto Bill created the Property Tax Code, which took effect January 1, 1982, and became the foundation of the current property tax system.[6] The 1979 law required, for the first time, that the market value of all property be determined by applying generally accepted appraisal techniques, effectively depoliticizing and professionalizing the appraisal system.[7]

Because the three new, elected positions on the appraisal district BOD re-introduce a political element to the appraisal process, understanding the BOD's statutory authority and responsibility is more important than ever. An appraisal district BOD in a populous county has the following four duties.

1. **Selection of a Chief Appraiser.** A key duty of the appraisal district BOD is selecting a chief appraiser. The chief appraiser is the administrator of the appraisal office and serves at the pleasure of the BOD. To be eligible for the position, the chief appraiser must be certified as a registered professional appraiser and hold certain professional designations.[8] The chief appraiser's core duty is the preparation of the appraisal roll each year, and he or she is responsible for overseeing all staff, resources, and processes of the appraisal office necessary to fulfill that duty.[9]

Chart 1
Total Statewide Costs of Elected Appraisal District BOD



2. Approval of the Appraisal District Budget. The BOD approves the appraisal district's annual budget, which is prepared by the chief appraiser. The budget of each appraisal district is funded by the county, cities, school districts, and other taxing units served by the appraisal district, with each taxing unit paying a share of the budget proportionate to its share of all property taxes imposed in the district.[10] Since each taxing unit funds the appraisal district's budget from its own tax collections, each appraisal district in Texas is ultimately funded by the taxpayers in that district.

3. Selection of Appraisal Review Board Members. Beginning in 2024, members of the ARB in populous counties are selected by majority vote of the BOD, with the condition that two of the three elected BOD members must be in the majority.[11] ARB members are appointed by the county's administrative district judge only in counties with a population less than 75,000. Before 2024, the duty to appoint ARB members had been vested in the administrative district judge for some counties since 2010 and for all counties since 2022.[12] From the inception of the Property Tax Code in 1982 until 2010, all ARB members in all counties were selected by majority vote of the BOD.[13]

4. Approval of the Biennial Reappraisal Plan. The BOD must adopt a biennial plan for the reappraisal of property in the appraisal district "[t]o ensure adherence to generally accepted appraisal practices."[14] The appraisal office, which includes the chief appraiser, must implement the reappraisal plan approved by the BOD.[15] The plan must provide for the following "reappraisal activities" for all real and personal property in the district at least once every three years:

- Identify properties to be appraised through physical inspection or by other reliable means of identification;
- Identify and update relevant characteristics of each property in the appraisal records;
- Define the market areas in the district;
- Identify property characteristics that affect property value in each market area;
- Develop an appraisal model that reflects the effect of property characteristics on value in the market area;
- Apply conclusions reflected in the model to the properties being appraised; and
- Review the appraisal results to determine value.[16]

Limitations on the BOD's Authority

Although the BOD is charged with the power and duty to govern the appraisal district, including the duty to adopt a biennial reappraisal plan, the BOD does not have authority to direct the appraisal office or the chief appraiser to contravene the Texas Constitution or other provisions of law governing the appraisal of property.

1. Equal and Uniform Taxation. The Texas Constitution requires all taxation to be equal and uniform.[17] If a reappraisal plan adopted by a BOD results in a valuation that is not equal and uniform with respect to any individual property, the owner of that property may protest the appraised value through the ARB process, binding arbitration, and a lawsuit in state district court.[18] Thus, a reappraisal plan that promotes anything other than equal and uniform taxation will create additional expense for the appraisal district in administering the ARB process and in defending any non-equal-and-uniform value before the ARB, an arbitrator, and the courts. In theory, if the prospect of violating the Constitution is not a deterrent, then the specter of additional expense should dissuade a BOD from adopting a reappraisal plan that will result in non-equal-and-uniform valuations. Such a plan would create additional, wasteful expense for the taxing units the BOD members represent.

2. Market Value on January 1. The Texas Constitution requires all property to "be taxed in proportion to its value," unless an exemption authorized or required by the Constitution applies.[19] The legislature is vested by the Constitution with the duty to adopt laws for determining the value of property, and under Sec. 23.01(a) of the Tax Code, all taxable property is appraised at its market value as of January 1.[20] Although the Tax Code does not expressly state that property must be appraised *each* January 1, "each" is implied because the property tax is imposed each year. If property is not appraised at market value on January 1 of a given year, property will not be taxed in proportion to value in that year, which would violate Art. VIII, § 1(b) of the Constitution. Section 23.01(a) must be read to require appraisal each January 1 because any other reading would violate the Constitution, and all statutes are presumed to be intended to comply with the Constitution.[21] Indeed, in *Atascosa County v. Atascosa County Appraisal District,* the Texas Supreme explained the procedure for the appraisal of property under the Tax Code and wrote, "Subject to limited exceptions, the chief appraiser must appraise all taxable property at market value as of January 1 each year… ."[22]

For the same reasons that Section 23.01(a) must be read to require appraisal of property *each* January 1 in order to satisfy the Constitution, Section 25.18(b) cannot be read to permit the reappraisal of property only every three years. Note that Section 25.18(b) requires a list of "reappraisal activities" to be conducted at least every three years, but it does not state that "appraisals" or even "reappraisals" may be conducted only every three years. If Section 25.18(b) could be read to allow a single property or a category of property to be appraised or reappraised only every three years, then logic dictates that all property in all categories could be appraised or reappraised only every third year—for example, all property could be appraised or reappraised only in 2024 and 2027, without any appraisal or reappraisal of any property in 2025 and 2026. The result would be equal and uniform taxation in proportion to value in 2024 and 2027, and non-equal-and-uniform taxation not in proportion to value in 2025 and 2026. Even common sense tells us that result would not be constitutionally permissible.

Thus, an appraisal district does not have legal authority to appraise property at any amount other than its market value on January 1, and it must appraise property each January 1. Any decision by a BOD to freeze property values or otherwise intentionally fail to appraise property at its market value each January 1 would constitute a failure to uphold the Constitution and the Tax Code and, therefore, would be a violation of the oath of office of elected BOD members.[23]

3. Generally Accepted Appraisal Methods and Techniques. The Tax Code requires an appraisal district to determine the market value of property using generally accepted appraisal methods and techniques (GAAMTs) and taking into account all available evidence.[24] The Tax Code also provides the following exhaustive list of what constitutes GAAMTs:

- the Appraisal of Real Estate published by the Appraisal Institute;
- the Dictionary of Real Estate Appraisal published by the Appraisal Institute;
- the Uniform Standards of Professional Appraisal Practice published by The Appraisal Foundation; and
- a publication that includes information related to mass appraisal.[25]

The stated purpose of the biennial reappraisal plan adopted by the BOD is "[t]o ensure adherence with generally accepted appraisal practices."[26] An appraisal district does not have legal authority to add to, or subtract from, the content of the listed publications in determining the appraised value of property. For example, an appraisal district BOD may not add a standard of proof for initial valuations, such as clear and convincing evidence, to GAAMTs. A decision by an appraisal district BOD to require the chief appraiser to follow any procedure other than GAAMTs, as defined by the Tax Code, would constitute a failure to uphold the law and would be a violation of the oath of office of elected BOD members.[27]

4. Professional Appraisers. The professional licensure of appraisers in Texas also limits the actions of an appraisal district BOD. The Property Taxation Professional Certification Act (the Act) requires each person engaged in appraising property for tax purposes on behalf of an appraisal district or a taxing unit—including the chief appraiser and each appraiser employed by the appraisal district—to register with the Texas Department of Licensing and Regulation (the Department).[28] Appraisers registered with the Department are bound by a code of ethics adopted by the Texas Commission of Licensing and Regulation.[29] The code of ethics requires appraisers and other property tax professionals to:

- "be guided by the principle that property taxation should be fair and uniform, and apply all laws, rules, methods, and procedures, in a uniform manner, to all taxpayers;" and

- "not accept an appraisal, assessment, or collection related assignment that can reasonably be construed as being in conflict with the registrant's responsibility to their jurisdiction, employer, or client… ."[30]

The Act expressly prohibits an appraisal district BOD from requiring an appraiser to act in an unprofessional manner.[31] Thus, an appraisal district BOD is prohibited from requiring the chief appraiser or any other appraiser to take an action that would violate the code of ethics, which means the BOD cannot require a chief appraiser or any appraiser to take an action that is contrary to fair and uniform taxation or that would not apply the law or GAAMTs to all taxpayers in a uniform manner.[32] A BOD that does so is subject to investigation by the Department.[33] At the same time, an appraiser employed by an appraisal district cannot accept an assignment that is in conflict with the appraiser's responsibility to their jurisdiction or employer, which suggests that an appraiser cannot ethically comply with any direction of the BOD that would violate the Constitution or the law.[34]

To sum it up, an appraisal district BOD will encounter difficulty if it adopts a biennial reappraisal plan that intentionally promotes non-equal-and-uniform taxation or requires property appraisals at any cadence other than each January 1. The BOD itself will be subject to investigation by the Department, and the appraisers employed by the appraisal district will be ethically obligated to disregard the elements of the reappraisal plan that they know to be contrary to law.

5. Property Value Study. An appraisal district BOD may find itself limited indirectly by the Property Value Study (PVS) conducted by the Comptroller of Public Accounts. If the taxable value within a school district determined by an appraisal district is less than 95% of the taxable value determined by the PVS, the school district will be penalized through a reduction in state aid to the school district or by an increase in the amount recaptured by the state from the school district. Thus, the school districts served by an appraisal district have an interest in ensuring that values in the district are accurate, and presumably the appraisal district BOD will protect the interests of the taxing units that the appraisal district serves. (*See* Judicial Relief, below.)

6. Communications with ARB. An appraisal district BOD may not control or seek to influence the decisions of the ARB on the appraised value of property. Specifically, a member of an appraisal district BOD may not communicate with a member of the appraisal district's ARB with the intent to influence a decision by the member in ARB proceedings. Any such communication is a Class A misdemeanor. [35]

7. Judicial Relief. Section 43.01 of the Tax Code permits a taxing unit to sue the appraisal district that appraises property for the unit to compel the appraisal district to comply with the Tax Code or other statutes, rules of the Comptroller, or the Constitution.

Conclusion

The 1979 Peveto Bill was a sea change in Texas property tax that transformed the appraisal system into a professional, nonpolitical process for the first time. Recent frustration with rising property tax levies has opened the door anew to political elements in the appraisal system, namely the election of some BOD members and the role of those elected members in choosing ARB members. However, bringing politics to bear on the appraisal process will not reduce property taxes. Property tax levies are driven by the budgets and tax rates adopted by taxing units, not by property values. Appraised values rise and fall as property markets rise and fall, and appraisal districts are charged with *finding* market value, not *deciding* it. Blaming the appraisal process for higher values in a rising market, or applying political pressure to stop the increase in values, makes little sense. The appraisal district BOD should resist political pressure to reduce appraised values, focus instead on governance of the appraisal district, and leave property tax appraisals to the professionals.

Endnotes

[1] Tex. Tax Code §§ 6.03(a-1), 6.0301(c).
[2] *See* 88th Leg., 2nd C.S., S.B. 2, §§ 5.02-5.03 (codified at Tex. Tax Code §§ 6.03(a), 6.0301(a)).
[3] Tex. Tax Code § 6.0301(c).
[4] Tex. Tax Code § 6.03(a-1).
[5] Texas Tax Code § 6.0301(g).
[6] Act of May 28, 1979, 66th Leg., R.S., ch. 841 (S.B. 621), § 1, 1979 Tex. Gen. Laws 2217 (codified at Tex. Tax Code § 1.01 *et seq.*).
[7] *Id.* (codified at Tex. Tax Code § 23.01(b)).
[8] Tex. Tax Code § 6.05(c).
[9] Tex. Tax Code § 25.22.
[10] Tex. Tax Code § 6.06.
[11] Tex. Tax Code § 6.41(d), (d-2-1).
[12] Act of June 3, 2009, 81st Leg., R.S., ch. 1267 (H.B. 1030), § 2, 2009 Tex. Gen. Laws 4008, 4009 (codified at Tex. Tax Code §§ 6.41(d), (d-1)); Act of May 30, 2011, 82nd Leg., R.S., ch. 1163 (H.B. 2702), § 112, 2011 Tex. Gen. Laws 3024, 3042 (codified at Tex. Tax Code § 6.41 (d-1)); Act of May 27, 2013, 83rd Leg., R.S., ch. 1259 (H.B. 585), § 8, 2013 Tex. Gen. Laws 3182, 3186 (codified at Tex. Tax Code § 6.41 (d-1)); Act of May 22, 2021, 87th Leg., R.S., ch. 354 (H.B. 2941), § 2, 2021 Tex. Gen. Laws 730 (codified at Tex. Tax Code §§ 6.41(d), (d-1)).
[13] Act of May 28, 1979, 66th Leg., R.S., ch. 841 (S.B. 621), § 1, 1979 Tex. Gen. Laws 2217, 2232 (codified at Tex. Tax Code § 6.41(d)).
[14] Tex. Tax Code § 6.05(i).
[15] Tex. Tax Code § 25.18(a).
[16] Tex. Tax Code § 25.18(b).
[17] Tex. Const. Art. VIII, § 1(a).
[18] Tex. Tax Code §§ 41.44(a)(2), 41A.01, 42.01(a)(1)(a).
[19] Tex. Const. Art. VIII, § 1(b).
[20] *Id.*; Tex. Tax Code § 23.01(a).
[21] Tex. Govt Code § 311.021(1).
[22] Atascosa County v. Atascosa County Appraisal District, 990 S.W.2d 255, 258 (Tex. 1999); see Atascosa County Appraisal District v. Tymrak, 858 S.W.2d 335, 336 (Tex. 1993) ("The Tax Code provides that the appraisal district list property and its appraised value reflecting the market value as of January 1 of the tax year."); Dallas Central Appraisal District. v. Park Stemmons, Ltd., 948 S.W.2d 11, 13 (Tex. App.—Dallas 1997, no writ) ("Taxing authorities appraise taxable property at market value as of January 1 of each year."); Anderton v. Rockwall Central Appraisal District, 26 S.W.3d 539, 542 (Tex. App.—Dallas 2000, pet. Denied) ("In general, all taxable property is appraised at its market value as of January 1 each year."); Kinder Morgan Production Company v. Scurry County Appraisal District, 637 S.W. 3d 893, 901 (Tex. App.—Eastland 2021, pet. Denied) ("Generally, all taxable property 'is appraised at its market value as of January 1' of each tax year."); Harris County Appraisal District v. Sigmor Corp., 2008 WL 921073, at *4 (Tex. App.—Houston 2008, no pet.) (mem. op.) ("Generally, FF&E is appraised at its market value as of January 1 of the tax year at issue."); Aspenwood Apartments Partners, LP v. Harris County Appraisal District, 2022 WL 1249956, at *9 (Tex. App.—Houston 2022, no pet.) (mem. op.) ("All taxable property is appraised at its market value as of January 1 each year."); Amelang v. Harris County Appraisal District, 2022 WL 4371518, at *7 (Tex. App.—Houston 2022, no pet.) ("The law requires that the properties be appraised at their fair market value on January 1 of each tax year.").
[23] Tex. Const. Art. XVI, § 1(a) ("preserve, protect and defend the Constitution and laws…of this state…"); *see also* Tex. Govt Code § 602.001 *et seq*.
[24] Tex. Tax Code § 23.01(b).
[25] Tex. Tax Code § 23.01(h) ("Appraisal methods and techniques included in the most recent versions of the following are considered generally accepted appraisal methods and techniques for the purposes of this title...").
[26] Tex. Tax Code § 6.05(i).
[27] *See* Note 23.
[28] Tex. Occ. Code § 1151.151(1)-(2).

Endnotes (cont.)

[29] Tex. Occ. Code § 1151.103 ("The commission shall establish standards of professional practice, conduct, education and ethics for appraisers… ."); 16 Tex. Admin. Code § 94.100(1).
[30] 16 Tex. Admin. Code § 94.100(1), (6).
[31] Tex. Occ. Code § 1151.004.
[32] 16 Tex. Admin. Code § 94.100(1).
[33] Tex. Occ. Code § 1151.004.
[34] 16 Tex. Admin. Code § 94.100(6).
[35] Tex. Tax Code § 6.411(b), (d).

ITEM 4: Recent News Articles on Trends Affecting Reappraisal Plans at Texas CADs

Tarrant County school districts unite against TAD Board of Directors

TAD says every school district has complained about the new reappraisal plan. Why one supporter says he won't back down

By **Tahera Rahman** • Published September 3, 2024 • Updated on September 3, 2024 at 6:13 pm

The Tarrant Appraisal District has received complaints from nearly every school district in the county regarding a reappraisal plan approved by the board last month. NBC 5's Tahera Rahman explains the widespread concern.

Tarrant County school districts are accusing their appraisal board of "deliberately" defunding public schools with their new reappraisal plan.

The Tarrant Appraisal District's board of directors passed the plan on Aug. 9, with most members voting in support.

The plan changes two major things: The first is that it increases the burden on appraisers if they want to raise property values by more than 5%, said chief appraiser Joe Don Bobbitt.

"If we're going to raise by more than 5%, we just have to be sure," he said.

He said the other part of the new plan is freezing property values until 2027, with reappraisals occurring every two years instead of annually after that.

That's the part that concerns school districts.

The state comptroller's next audit of home values happens in 2025, and if TAD's frozen values don't match up closely enough with the state's, it could cost schools funding.

In an open letter released on Friday, signed by Fort Worth ISD and eight other school districts, the districts said their combined loss would be more than $100 million.

"School district leaders met with TAD representatives in private to inform them of how the plan would result in an immediate funding loss from the state when property values fall outside a 10% difference from the state's calculations. During this meeting, TAD officials displayed a shocking lack of understanding regarding school funding laws, despite school districts representing the largest taxing entities within an appraisal district. For an appraisal district to be unaware of how its operations affect its largest taxing entities is inexcusable," the letter reads.

A spokesperson for TAD said they believe they've heard concerns from every school district in Tarrant County. As chief appraiser, Bobbitt does not vote and acts on the board's direction.

He said while it's true that school districts could lose money, they hope to avoid that, pointing to a provision in the plan that allows them to look at property values and pivot if they see any school districts in danger.

"In March, the staff will basically bring the board initial ratio studies. Basically initial determination of where we think we're going to fall on the study, and if it looks like one of the school districts will

fall out of grace or out of tolerance with the property value study, then we will make a recommendation to the board of directors that we will reappraise that school district," Bobbitt explained.

NBC 5 contacted all board members who supported the new plan. Only Gary Losada responded to our request.

Losada said that while the three newly elected members—Eric Morris, Callie Rigney, and Matt Bryant—initiated the reappraisal plan, he supported it after looking into it.

“The basis, as I understand it, is to give tax relief to the taxpayer, specifically homeowners," Losada said.

He acknowledged that school districts might lose money.

“There could be some lost revenues. I’m not arguing that. I don’t think it’s going to be quite severe," he said.

But Losada said TAD will still reappraise homes annually, but they are just not sending out those notices to homeowners. That means school districts can still use those updated numbers to calculate their tax rates.

He hopes this new plan will help homeowners and that the state legislature will increase funding for schools.

“Right now, I’m persona non grata because of the fact that I voted for this. But the bottom line is that we’ve got to reign in the taxes for the state of Texas," he said. “I just pray that the state legislature will sense the urgency of all of this and increase the funding for schools.”

He and Bobbitt said the plan can always be amended. But Losada said he has no plans to do so unless he sees data that the new reappraisal plan isn't working, whether in March or next summer.

“It all depends on whether or not there is more information released that could convince me that it needs to be revisited again in the way of a vote," he said. “If I made a mistake, I will admit it. Publicly. You can get the first scoop.”

‘A shocking lack of understanding.’ TAD deliberately defunded schools, districts say

BY CODY COPELAND UPDATED AUGUST 30, 2024 12:39 PM |

The Tarrant Appraisal District’s Board of Directors deliberately jeopardized school funding when it approved changes that affect property valuations, according to a letter signed by nine school board presidents.

Board members also “displayed a shocking lack of understanding regarding school funding laws” when they finalized sweeping changes to the county’s reappraisal plan on Aug. 9. The changes include biennial reappraisals, a 5% threshold on market value increases and a hold on appraisals in 2025.

Documents the Star-Telegram received through an open records request reveal that elected board member Matt Bryant was well aware before the vote of the potential risks the changes present.

The TAD board’s actions come “at a time when Texas public schools are already facing multimillion-dollar deficits because of political posturing at the state level,” the letter states.

TAD assesses the value of property in Tarrant County for tax purposes. School districts, cities and other entities base their tax rates on the values.

“While it could be argued that the reappraisal plan’s defunding of public education was an unintended consequence, school districts fully informed TAD in specific detail of how public education funding would be decreased by the state,” the letter states.

Were the negative effects to school funding unintentional, the TAD board had enough time to fix the error, the letter states. “Instead, they chose to intentionally harm the funding of public schools in Tarrant County,” the letter reads.

The letter was signed by representatives from the Fort Worth, Castleberry, Crowley, Eagle Mountain-Saginaw, Everman, Kennedale, Lake Worth, Northwest and White Settlement school districts.

School district officials and tax professionals told the Star-Telegram and the TAD board members that the changes could cause districts to fail the Texas Comptroller’s biennial property value study, in which the state office declares its own estimation of property values in a school district.

If the comptroller’s value for a district differs from TAD’s estimate by 10% or more, the district automatically loses state funding. If the property value study is off by 5% to 10%, the district enters a grace period and has two years to align property values more closely with the comptroller’s numbers. Appraising every other year could render districts unable to do so.

The reappraisal plan changes will negatively effect over 380,000 schoolchildren and result in combined funding losses countywide totaling more than $100 million, the letter states. The nine districts estimated that they could lose nearly $84 million collectively.

The districts' letter also refers to an action taken by elected TAD board member Eric Morris that removed language that could have protected school districts from failing their property value studies by allowing reappraisals on off years in the event of a failure.

"Throughout the meeting, TAD board members expressed no desire to compromise so school districts wouldn't lose vital funding," the letter said.

The idea that the board acted deliberately to defund schools is "absurd," according to appointed TAD board member Gary Losada. "No such thing was ever discussed in my presence," he said.

TAD board President Vince Puente called the situation a "Catch-22," saying that school districts' concerns exacerbate those of taxpayers and vice versa.

He agreed with the districts' statement about state-level politics affecting school budgets, saying the "real problem is how the state distributes revenue."

TAD EMAILS APPEAR TO SUPPORT DISTRICTS' CLAIM

Bryant was well aware of how failing a property value study can negatively impact school funding, according to an email the Star-Telegram received through an open records request to TAD.

On July 10, Chief Appraiser Joe Don Bobbitt sent Bryant data from a study by the Texas Education Agency that revealed funding losses by school districts across the state over the last three years because they failed property value studies.

The data include over 235 instances of funding losses from 2021 to 2023. Some of the entries represent the same district, as many lost funding in multiple years.

Over 50 of the entries display losses in the millions of dollars. The Brownsville school district topped the chart with more than $24 million in lost state funding in 2023 because it failed its property value study.

Bryant declined to comment on why he continued to work to get the changes passed after seeing the study. No other TAD board members said they had seen the study before the July 22 meeting.

A week after receiving the study, Bryant said in an email to fellow elected board member Callie Rigney that County Judge Tim O'Hare had "scripted" the agenda items that resulted in the changes to the reappraisal plan, according to documents received through an open records request.

Neither Bryant nor O'Hare denied the county judge's writing of the agenda items when asked about it in mid-August. O'Hare declined to comment on the issue when approached at a campaign event for U.S. Sen. Ted Cruz in Fort Worth on Aug. 17.

On Monday, Bryant and a representative from O'Hare's office told the Star-Telegram that O'Hare never "scripted" the agenda items. Ruth Ray, O'Hare's spokesperson and policy director, said the county judge was "in the room" when the motions were first requested by Rigney at the July 1 swearing in of the three elected board members.

'JUST ANOTHER WAY TO TAKE FUNDING FROM US'

One Tarrant County superintendent accused O'Hare and the elected TAD board members he endorsed of targeting school funding as part of a broader political agenda against public education.

"It's pretty obvious the county judge is very far-right leaning," said Kennedale Superintendent Chad Gee, adding that the documentation the Star-Telegram's investigations have produced "support that narrative that's coming out of Austin, that public schools are bad, that public schools need to be done away with at all costs."

That narrative includes Gov. Greg Abbott's campaign for school vouchers, Gee said, as well state lawmakers' refusal to give schools desperately needed funding even as the state has a record $33 billion budget surplus.

"This is just another way to take funding away from us," he said.

Ray countered the assertion that this narrative has driven O'Hare's involvement in TAD policy, pointing out in an email that he "attended public schools and all of his children have from the time they entered kindergarten."

Arlington school board president Justin Chapa did not sign onto the other districts' letter or go so far as to call the TAD board's actions a deliberate attempt to defund public schools.

He did, however, point out how a change to state tax law that went into effect on July 1 prohibits school districts in counties of more than 75,000 people from disapproving of reappraisal plans, as they used to be able to do.

By not appearing to pay heed to school districts' concerns in these matters, the TAD board displayed what Chapa called "deliberate indifference to the effect this will have on funding school districts in Tarrant County."

Despite the new prohibition on disapproving an reappraisal plan, the Arlington school board voted last week to do just that. Chapa told the Star-Telegram that the board's legal team found a provision in the tax code that allows it to reject decisions of the appraisal district.

That resolution may have amounted to what Chapa called a "formality" meant to "express specifically our disagreement with the appraisal plan," but the board also voted to reject TAD's budget, citing a lack of justification for a nearly 15% increase.

"If you are going to freeze property tax appraisals essentially until 2027, then why do you need a 15% increase in your budget?" Chapa said.

Seven other Tarrant County school boards have passed similar resolutions following TAD's approval of the reappraisal plan.

HOW MUCH FUNDING DO SCHOOL DISTRICTS ESTIMATE THEY WILL LOSE?

Carmen Arrieta-Candelaria, the Fort Worth school district's chief financial officer, told the school board at a meeting on Tuesday that the reappraisal plan changes could lead to school budget cuts.

Friday's letter includes a breakdown of how much each signatory district estimates it will lose in annual funding: Castleberry ISD: $1.4 million Crowley ISD: $7.5 million Eagle Mountain-Saginaw

ISD: $11.2 million Everman ISD: $1.8 million Fort Worth ISD: $45 million Kennedale ISD: $2.1 million Lake Worth ISD: $1.2 million Northwest ISD: $10 million White Settlement ISD: $3.5 million

Tarrant County is “gambling with the money of school districts in the revenue that they’re supposed to receive,” said Jonathan Pastusek, chief financial officer for the Northwest school district.

More than 80% of Northwest’s budget goes to payroll, he said, and funding decreases as small as 1% to 2% could have dire consequences on teachers and students.

“That’s going to affect the classroom dramatically,” he said.

Tarrant County Tax Assessor-Collector Wendy Burgess told the Star-Telegram in an email that she voiced opposition to the motion to approve the reappraisal plan and that Bobbitt had notified the board that one school district was already at risk of failing its property value study at its current values.

The changes to the reappraisal plan will not only negatively affect schools, but ultimately will backfire on Tarrant County taxpayers, she said.

“Putting the school districts in further peril will not achieve the intended goal of property tax relief for local taxpayers,” Burgess said. “If values drop, taxpayers will be locked into a higher tax bill because their value will not be reappraised until 2027.”

Appointed Tad board member Gloria Peña noted that she was the only one to vote against the motion to approve the reappraisal plan. Callie Rigney and Eric Morris, who campaigned on promises to reform the appraisal process, and other board members did not immediately respond to a request for comment.

Tarrant school districts fear consequences of new appraisal tax plan

by Emily Wolf and Matthew SgroiJuly 25, 2024 6:20 pm

Leon Fisher is no stranger to the economic challenges faced by Crowley ISD parents.

Around 70% of Crowley ISD students are considered economically disadvantaged. The school district's chief financial officer said those challenges are why Crowley ISD offers an exemption allowing homeowners to reduce the taxable value of their primary residence by 10% and why it strives to keep taxes low as growth in the area explodes.

But Fisher fears the sweeping changes approved by the Tarrant Appraisal District's board of directors July 22 — also intended to provide property tax relief to residents — could have dire consequences for public education in his community.

"Parents are kind of stuck between a rock and a hard place. They want the tax benefit from this proposal, but it's really all about educating people on how it's going to impact your school district," Fisher said. "It's going to have an adverse impact on your school district's ability to both complete (bond) projects within the scheduled time and within the budgeted amounts that were initially identified for these bond projects."

Many school districts are already struggling financially. A majority of Tarrant County school districts have adopted deficit budgets for the 2024-25 school year.

With federal pandemic relief funds expiring in September, districts have been forced to make a variety of budget cuts. As inflation continues to push construction and maintenance costs higher, hopes of increased funding from the Texas Legislature were dashed amid infighting over school vouchers.

Now, the latest challenge for districts comes from new policies given initial approval by the Tarrant Appraisal District's board of directors.

The district will switch from annual residential reappraisals to once every two years; roll over current residential property values to 2025; and establish a 5% threshold to raise residential property values each appraisal cycle. Each policy will result in greater value stagnation for residential properties.

For Crowley ISD specifically, the changes could impact the district's ability to complete its voter-approved $1 billion 2023 bond, Fisher said. Bonds are typically repaid over time from the district's property tax revenues.

While high growth is expected, if property values stagnate or don't grow as anticipated, the district could find itself unable to fund projects promised under the bond, he said. Though families should see short-term tax relief, the district might be unable to fulfill promises it gave to voters who approved the bond and were told their kids would enjoy new schools and facilities.

The changes mark — for many local school officials — the latest financial hurdle to providing quality education. Many fear stagnant property values will disrupt the complicated state funding formula schools are governed by and make it harder to complete infrastructure investments.

Northwest, Fort Worth ISD react to impact of appraisal policies

Northwest ISD, which approved a nearly $2 billion bond in 2023, expressed concerns similar to those of Crowley ISD.

“As with our peer Tarrant County school districts, Northwest ISD is deeply concerned about the drastic impact the Tarrant Appraisal District’s recent changes will have on school funding,” the district said in an emailed statement.

The statement highlighted that these changes would challenge the district’s budgeting process, costing it millions of dollars.

“School districts have historically budgeted off consistent annual appraisals and values,” the statement said. “School districts face the potential loss of millions of dollars annually because of these changes.”

Fort Worth ISD, Tarrant County’s largest school district, also sees possible consequences, chief financial officer Carmen Arrieta-Candelaria said. The changes would make it harder for the district to increase future bond capacity.

But Fort Worth ISD officials have fewer concerns than their counterparts across the county. Unlike other, smaller districts throughout the county, Fort Worth ISD could see one unexpected benefit, Arrieta-Candelaria said.

The district expects to pay the state several million dollars over the next few years because of what’s known as recapture, where property-rich districts share tax revenues with property-poor districts. Because the appraisal policy changes could generate less growth in property tax revenue, they could also lead the district to pay less in recapture funds back to the state.

“That is important for us. I think that may actually help us,” Arrieta-Candelaria said. “But we don’t know until we know.”

Since 2019, 17 of 20 Tarrant County school districts have approved bond projects that are still in progress:

- **Northwest ISD**
    - $2 billion bond approved in 2023
- **Fort Worth ISD**
    - $1.2 billion bond approved in 2021
- **Crowley ISD**
    - $1.04 billion bond approved in 2023
- **Hurst-Euless-Bedford ISD**

    - $997.3 million bond approved in 2023
- **White Settlement ISD**
    - $115 million bond approved in 2022
- **Everman ISD**
    - $67.1 million bond approved May 2024
- **Arlington ISD**
    - $966 million bond approved in 2019
- **Mansfield ISD**
    - $588.5 million bond approved May 2024
- **Eagle Mountain-Saginaw ISD**
    - $561.1 million bond approved in 2023
- **Keller ISD**
    - $315 million bond approved in 2019
- **Kennedale ISD**
    - $98.6 million bond approved in 2023
- **Birdville ISD**
    - $300.8 million bond approved in 2022
- **Godley ISD**
    - $168 million bond approved in 2021
- **Azle ISD**
    - $151.5 million bond approved in 2023
- **Grapevine-Colleyville ISD**
    - $150 million bond approved May 2024
- **Aledo ISD**
    - $123.8 million bond in 2023
- **Castleberry ISD**
    - $98 million bond approved May 2024

School officials sound alarm before, during and after vote

Before the Tarrant Appraisal District approved the changes at a specially called meeting at the Arlington ISD Administration Building July 22, school superintendents and chief financial officers from across the county penned letters and emails expressing their concerns about items on the agenda.

Hurst-Euless-Bedford ISD enlisted Janét Spurgin, chief research officer for the Texas Association of School Business Officials, to offer insight into how the board's proposed actions could impact school districts. In her letter, Spurgin explained that stagnant property values could push districts to increase their interest and sinking, or I&S, rates — the portion of their overall property tax that goes toward making annual debt service payments.

"Stagnant property value growth could mean that a higher I&S rate is needed to meet annual debt service payments and/or could limit the ability of school districts to pay down debt to achieve lower overall cost," Spurgin said.

What is the 50-Cent Rule?

The 50-cent rule is a regulation in Texas school finance that limits the amount school districts can raise through debt service taxes to 50 cents per $100 of assessed property value. This rule is intended to keep property taxes from escalating excessively due to school district debt.

How does it apply? For school districts, this rule means there's a ceiling on how much they can leverage property taxes to repay debts incurred from bonds, which are used for capital projects like building schools or renovating existing facilities.

Crowley ISD wasn't the only school district to raise concerns at the TAD meeting in July. Other schools sent representatives to push the appraisal board to either reconsider or delay taking action. Officials from Azle ISD, Birdville ISD and White Settlement ISD each addressed board members, outlining how the proposed policies could impact both their long- and short-term financial stability.

While several board members asked school district officials questions and expressed sympathy for their concerns, the body emphasized their desire to help homeowners first and foremost.

"I understand the school districts are having to do more with less, but so are our taxpayers," board member Callie Rigney, who took office this month, said. "Taxing people out of their homes needs to stop."

School districts' lobbying did accomplish one key change.

Initially, board members were primed to move from an annual appraisal to a once-every-three years schedule. That shift would have put the appraisal district out of sync with the state's property value study, which is conducted every two years to determine education funding distribution. If the district's property value estimations are too different from the state's, school districts are at risk of losing state funding.

After hearing public comments about the importance of staying in line with the state property value study, the board opted to move to a once-every-two years schedule. Although school districts didn't get all of the changes they were hoping for, that shift is worth celebrating, Fisher said.

“Every win for us is a great big win – we love it,” Fisher said.

Chief appraiser meets with districts to discuss policy impacts

Some area school district employees contacted by the Fort Worth Report were caught off guard by the changes.

“This information is new to us, and we are reviewing the expected negative impact on our already limited funding,” Lake Worth ISD Superintendent Rose Mary Neshyba wrote in response to questions regarding how her district feels about the changes.

Though other school districts did know of the changes, the deliberation comes during the throes of beginning a new school year. Most districts still need to consider and adopt 2024-25 tax rates.

“We’re aware of the changes, but we’re still reviewing exactly how they will impact Keller ISD,” spokesperson Bryce Nieman wrote in response to the Report’s questions.

Chief Appraiser Joe Don Bobbitt speaks during a Tarrant Appraisal District board of directors meeting held on July 22, 2024 at Arlington ISD Administration Building. (Camilo Diaz | Fort Worth Report)

Further answers, and details about specific consequences, will become clearer for districts in the coming weeks as chief appraiser Joe Don Bobbitt continues to meet with stakeholders. Bobbitt is expected to present a final appraisal policy for board approval in August.

“Bobbitt is now trying to convene a group of the (chief financial officers) in Tarrant County, to gain our perspectives on this proposed initiative,” Fisher said. He emphasized that his district appreciates its relationship with appraisal district staff and Bobbitt, and that his concerns are not a reflection on his trust in them.

Arrietta-Candelaria said Fort Worth ISD has also been a part of conversations with appraisal staff.

“We’ve had some questions; he’s answered those questions,” Arrietta-Candelaria said of Bobbitt.

She said the district shouldn’t see a change to its voter-approved $1.2 billion 2021 bond, as officials already took low growth into consideration when they established their low I&S rate.

Eagle-Mountain Saginaw trustees to appraiser: Process is ‘awful’

In Eagle Mountain-Saginaw ISD, school board trustees had much stronger words for the appraisal district.

Though officials with EMS ISD did not speak at the district’s July 22 meeting, board members and district leadership had many questions for chief appraiser Bobbitt that night. The chief appraiser had been scheduled to speak at the district’s board meeting to provide updates on the appraisal district’s progress on averting another ransomware attack but the questions quickly dovetailed into the new policies.

Superintendent Jim Chadwell, who recently announced his retirement, along with school district trustees said EMS ISD has previously experienced properties being grossly undervalued by the appraisal district, resulting in millions of dollars in lost revenue.

“You do understand how many millions of dollars y’all have cost us over the years?” EMS ISD trustee Tim Daughtrey asked Bobbitt. “I mean — this looks like to me — from all the screwups y’all have had on appraisals, y’all have been awful, honestly… and it’s cost this school district millions of dollars that we’ll never recoup again.”

Daughtrey told Bobbitt that the latest policies passed by the appraisal board — specifically the switch to a two-year appraisal schedule — look like another way of not doing taxes correctly.

“Once you don’t get those taxes and you’re only doing it every two years, we never gain back the losses we get,” Daughtrey continued.

Matt Adams, assistant superintendent of finance and operations at Azle ISD, speaks to board members during Tarrant Appraisal District board of directors meeting held July 22, 2024 at Arlington ISD Administration Building. (Camilo Diaz | Fort Worth Report)

Another trustee asked Bobbitt what drove the appraisal district to make the changes in the first place.

“That’s the campaign platform elected board members ran on,” Bobbitt replied, referring to a historic May election that seated taxpayer-elected members to the appraisal board for the first time. “I’m not sure where the original idea came from, but the idea was to hold values a little more static. That way, taxpayers can see some relief, more relief than they have in the past just because the market was moving so fast.”

EMS ISD trustee Blake Mabry asked Bobbitt to ensure the board focuses on the impact these policies are going to have at every level of school districts. Look at the dollars this will cost the school district and the community it serves, he said.

“Make sure that you look at what that impact would be on us, on the children, and the teachers, and the administrators, and the coaches, and the directors and the custodians and everyone who is sitting here and has their livelihood tied to that,” Mabry said. “Rather than a campaign promise that somebody made.”

Emily Wolf is a local government accountability reporter for the Fort Worth Report. Contact her at emily.wolf@fortworthreport.org. At the Fort Worth Report, news decisions are made independently of our board members and financial supporters. Read more about our editorial independence policy here.

Matthew Sgroi is an education reporter for the Fort Worth Report. Contact him at matthew.sgroi@fortworthreport.org or @MatthewSgroi1. At the Fort Worth Report, news decisions are made independently of our board members and financial supporters. Read more about our editorial independence policy here.

TAD wants to cap appraisal increases at 5%. Would it save Tarrant homeowners money?

BY CODY COPELAND UPDATED SEPTEMBER 17, 2024 1:19 PM |

The Tarrant Appraisal District is set to consider capping annual home appraisal value increases at 5% at its board meeting on Monday.

Lowering the cap from the current 10% is ostensibly designed to protect homeowners from large tax increases as home values soar. But would the move actually save homeowners in Tarrant County money?

Each year, TAD certifies the net taxable value of properties in the county. The various taxing entities, including water, emergency services and municipal utility districts, as well as cities and school districts then base their tax rates on those values.

But they will have to make up for the lower taxable values somewhere, according to Rita Jefferson, a local policy analyst at the Institute on Taxation and Economic Policy, a left-leaning think tank based in Washington, D.C., And that somewhere is higher tax rates.

“This will just straight up raise tax rates,” Jefferson said. “Municipalities and the special taxing districts, the county, all of them are just going to say, ‘We need this money. It doesn’t really matter how much your home is valued. We still need the money to run the schools, to offer sewer services, do all these different things.’”

Tarrant homeowners may see savings in the short-term, she said, “but definitely not long term.”

Jefferson pointed out extreme “worst case scenarios” that lowering caps can lead to, such as two neighbors with identical homes paying disproportionate property taxes. If a home is sold, its appraised taxable value becomes the full market value, while the unsold home next door retains its lower property taxes that have only slightly increased over the years.

This can ultimately cause home prices to go up and make homeownership more difficult for first-time buyers, she said.

“When someone is incentivized, or at times forced, to stay in their home because a new, higher property tax burden in a new home might be too high, it’s forcing a younger person or family buying their first home to compete with other buyers and bid up the price, which pushes property values up,” she said.

Lynn Krebs, a research economist at Texas A&M’s Texas Real Estate Research Center, likened this phenomenon to what is called the rate “lock-in effect,” in which homeowners stay in mortgages with lower rates when interest rates rise.

“In the same way that that creates a disincentive to move, if you have special provisions in your current location, that if you left that county and moved to another, you would lose that, then that’s an issue,” he said.

While he has not observed other Texas counties capping appraisal increases at 5%, Krebs said that doing so will likely have the effect of triggering rate hikes for "those that benefit from that exemption, but also including those that don't," as the limitation will apply to homeowners, but high tax rates would apply to all taxpayers within an entity

Policymakers should consider the downstream effects of these and other tax relief proposals, according to Manish Bhatt, a senior policy analyst at the right-of-center Tax Foundation.

In addition to creating disincentives for homeowners to move to bigger houses, another such effect is that new construction or land improvements could trigger a new assessment, he said.

This appears to be the case in Tarrant County. Per TAD's Residential Appraisal Manual: "If you are adding any of the above mentioned and enter it as New Construction it will cause the value limiting exemptions to recalculate instead of limiting the value to the Homestead 10% increase or the over 65 cap."

Such tax limitation regimes can "discourage improvements to land and structures of residential property," he said.

Bhatt agreed that lowering the cap to 5% could cause a "tax shift" in which rates go up to compensate for lower taxable values, but said that there should also be a "parallel conversation" about an entity's spending and whether or not it needs reforms.

"That absolutely should be something policymakers should consider," he said, adding they should also "be transparent about the fact that there are times when tax reductions in tax relief create a tax shift."

Lowering the cap statewide was one of two dueling proposals to lower property taxes in the Texas legislature last year. The other proposal to increase the homestead exemption from $40,000 to $100,000 and provide billions in tax relief won out, amounting to what James Quintero, policy director of the Taxpayer Protection Project at the conservative Texas Public Policy Foundation, called "a tremendous amount of tax relief."

Texas taxpayers can expect more relief to come thanks to these initiatives, but even these types of relief have seen policies to counteract them at the local level, he said.

There is "a lot of truth" to the idea that a lower cap will lead to higher rates, Quintero said, but added that taxable entities should also control spending rates. He recommended local government contract third-party efficiency auditors to find where spending can be reined in.

The types of spending that need controlling will vary from entity to entity, he said.

"People should want to know where there are opportunities to redirect resources from either redundant programs or inefficiencies and take those monies away from those areas and then put them towards the core functions of government," he said.

The Star-Telegram reached out to Eric Morris, Callie Rigney and Matt Bryant, the three newly elected TAD board members who campaigned on this reform, for comment. Morris declined to comment. Rigney and Bryant did not immediately respond.

This story was originally published July 19, 2024, 4:07 PM.

Some Bexar County property market values could remain the same in 2025 and 2026

Texas Public Radio | By Brian Kirkpatrick

The Bexar Appraisal District reported this week that some property market values could remain the same in 2025 and 2026.

The announcement followed the latest guidance on reappraisals the board of directors gave the district.

The market value of 2024 appeal resolutions will be the basis for the 2025 market value unless there is clear and convincing evidence to the contrary, according to the district's website.

In the 2025 appraisal year, the market value for appeals that are resolved through an informal meeting or Appraisal Review Board formal hearing and are not appealed to arbitration, the State Office of Administrative Hearings, or through litigation will remain the market value for the 2026 appraisal year.

District officials, led by Chief Appraiser Rogelio Sandoval, said property tax appraisals could still be altered by new construction or improvements, change in characteristics, or if there is evidence of a further reduction in value.

"While the district's reappraisal plan has always required clear and convincing evidence for market value increases, the additional language approved by the board further defines how a contested property will be reevaluated in the year following an appeal," reported the district's website.

The BCAD also reported while market values could go unaffected for some in 2025 and 2026, there are other factors at play when it comes to the final tax bill.

"Property owners should note that while market values may remain the same in the next tax year," it added, "they may experience a change in their tax bill depending on established tax rates and applicable homestead cap or circuit breaker limitation calculations."

The expanded board of directors that now oversees the appraisal district is due to a measure approved by Texas voters in November 2023 for the state's biggest 50 counties. It called for three new members to be elected to serve on local boards in those counties to give better voice to property taxpayers. Three new members elected in Bexar County were sworn in in July.

Tarrant becomes blueprint for property tax changes across Texas. Some experts are worried

by Emily Wolf September 23, 2024 7:00 pm

Tarrant Appraisal District board members listen to a speaker during a board of directors meeting held on July 22, 2024 at Arlington ISD Administration Building. (Camilo Diaz | Fort Worth Report)

The Tarrant Appraisal District's recent changes to local tax policy might violate Texas law, according to a state lawmaker.

"I don't believe the actions they've taken are legal," Sen. Paul Bettencourt, R-Houston, said at a Senate Committee on Finance hearing in early September.

Bettencourt is the architect behind a constitutional amendment that reshaped the way taxing districts are governed in Texas. The amendment approved by voters in November gave residents the power to elect some appraisal district board members for the first time in history. Now, the lawmaker is concerned about the legality of the Tarrant Appraisal District's subsequent shift in direction, which included major changes to its reappraisal plan — and he's not the only one.

The Texas Taxpayers and Research Association, which explores the tax and fiscal impacts of proposed legislation, published a report detailing the ways in which Tarrant's actions could violate state law. The district's actions, the report states, "raise concerns about equal and uniform taxation, the scope of a (board of directors') legal authority, and the integrity of the property tax system" should other taxing entities follow in Tarrant's steps.

But legal concerns haven't stopped other county appraisal districts from doing just that. Several counties have followed the lead of the Tarrant Appraisal District by enacting changes to their reappraisal plans, including moving reappraisals to once every three years, requiring a new level of evidence to raise property values, and freezing values after a successful protest.

Such changes are a few examples of the way that appraisal districts across Texas are grappling with the unforeseen consequences of a paradigm shift in the way county appraisal district board members are selected. The May elections largely flew under the radar; in Tarrant, they attracted only 6% of registered voters, and turnout rates were far lower in many less populous counties.

Since then, newly elected board members have taken action to address statewide frustration with the property tax burden faced by homeowners. Residents who fear being taxed out of their homes have praised efforts to change reappraisal plans while school districts have derided them, arguing that changes to how properties are assessed will wreak havoc on school finances.

Brent South, chief appraiser for Hunt County and the legislative chair for the Texas Association of Appraisal Districts, said the association didn't really know what to expect when voters first approved the new elected positions. The association has always taken the position that politics and appraisals don't mix, and the elections represented a fresh injection of politics into the system.

"And so there was some concern," he said. "You don't know the sky is falling until the sky is falling, and while I'm not saying the sky is falling, appraisal is a science."

South said messing with that science — which is mandated by Texas tax code — could spell trouble.

“If boards of directors are dictating that the appraisal district should no longer appraise at market value, it kind of creates a conflict with what we’re required to do and what the local boards are expecting to be done,” he said.

The new elected board members leading the charge in Tarrant County — Matt Bryant, Eric Morris and Callie Rigney — did not respond to requests for comment, but have championed the policy changes as game changing for residents. They have previously maintained the changes are legal.

Bexar and Johnson enter the fray

When the trio ran as a slate of candidates in the first-ever elections for the Tarrant Appraisal District board this spring, they did so with a very specific policy platform: They all vowed to cap residential appraisal increases at 5% and limit appraisals to once every three years.

“The reforms mandated by the voters, they start today,” Bryant said in July, during his first official meeting as a board member.

But senior board members, appointed by taxing entities, tempered their new colleagues’ proposals, voting instead to appraise homes once every two years (previously, all properties were appraised every year). Bryant, Morris and Rigney — all endorsed by County Judge Tim O’Hare, a vocal proponent of property tax cuts — were the only votes in favor of a three-year schedule. The board also voted to require “clear and convincing evidence” to justify increasing a home’s value by more than 5% compared with the year before.

Signs for Tarrant Appraisal District board candidates greeted voters outside a Colleyville polling place in early May. Callie Rigney, Matt Bryant and Eric Morris were the three candidates endorsed by Tarrant Taxpayer Advocates, a political action committee that has spent more than $70,000 on the race. (Emily Wolf | Fort Worth Report)

The newly elected trio’s hoped-for policy changes were curtailed. But, a month later, the Johnson Appraisal District’s board of directors did what their neighbors 45 miles to the north could not. Board members approved a move to a once-every-three-years appraisal cycle and froze property values for the next two years.

They also adopted the “clear and convincing evidence” standard that Tarrant board members first established to justify raising values. Under Johnson’s reappraisal plan, however, that standard must be used to justify any value increase — whether it’s above or below 5%.

Morris lauded the move in a Sept. 12 Facebook post, where he noted how similar these changes were to those made in Tarrant County.

“Our movement is statewide,” he wrote. “Texans are sending the message loud and clear. Congratulations to the people of Johnson County. Board of Directors, good job!”

Like in Tarrant, a slate of three candidates ran for the newly created positions in Johnson County. Those candidates boasted about their membership in a Facebook group dedicated to the abolition of property taxes in the state. Unlike in Tarrant, existing board members were already primed to take

decisive action once the slate joined them. Members of the group had already convinced local taxing entities to appoint them to the board the year prior, making it easier to pass their proposed reforms after the slate took office.

“We will provide transparency to ensure that you know exactly how this process works and give you the best chance of keeping taxes as low as possible and eventually eliminating property taxes altogether,” the slate stated on their campaign website. “We are not looking for a career in politics. We want to work ourselves out of this job!”

One, two or three years? How often reappraisals are required under the law

When the Tarrant Appraisal District’s board first considered moving to a two or three-year appraisal cycle, detractors argued the change would be illegal under Texas tax code. That’s because a portion of the code states that “all taxable property is appraised at its market value as of January 1.”

However, another portion of the code states that all real and personal property in the district be reappraised at least once every three years. Brent South, chief appraiser for Hunt County and the legislative chair for the Texas Association of Appraisal Districts, said there is a textual conflict in the code, but stressed that if appraisal districts switch to two or three year cycles, they will by default be in violation of the first clause.

“If you are only appraising once every three years, you’re only going to be meeting that market value standard one year out of three,” he said. “Because if you’re not reappraising, you’re either going to be undervalued, or if the market’s going down, you’re going to be overvalued. While technically the appraisal district and the reappraisal plan can call for a once every three year reappraisal, if the market is changing, then you’re going to be in violation of the market value standard for two out of those three years.”

A day later and another 240 miles away, members of the Bexar Appraisal District’s board approved a more narrow change to its reappraisal plan. Board members unanimously approved a provision that gives residents a one-year reprieve from reappraisal if they successfully protested their property’s value the year prior. The board rejected the “clear and convincing evidence” 5% threshold over concerns that it might not be legal.

As in Tarrant, the Bexar Appraisal District faced pushback from local school districts that rely on property tax funding. And after board members approved the changes, San Antonio’s Deputy Finance Director Troy Elliott sounded the alarm over potential impacts to the city, including an anticipated jump in local residents protesting their homes’ appraised value.

“(There is) a potential negative impact on future property tax revenue, as far as leveling those out,” he said. “It’s going to be purely dependent on the function of what market values are doing. Are they stable, are they increasing, are they going down?”

Other appraisal districts across the state have weighed similar changes. An effort to switch to a once-every-two-years appraisal cycle in Lubbock stalled. However, the Lubbock Appraisal District board did approve another piece of Tarrant’s plan, voting to take previous protests and settlements into account when determining a property’s value. Board members will consider the appraisal schedule again in a Sept. 25 meeting.

Introducing politics to the appraisal district

The injection of politics into Texas appraisal districts has raised eyebrows across the state. But less than 50 years ago, politics and appraisals were inseparable.

Back then, there was no uniformity in how appraisals were conducted, or when, or on what; central appraisal districts didn't exist, making it difficult to separate appraisals from tax collection; and the state provided little oversight of the process.

In 1979, Rep. Wayne Peveto, a Democratic representative from Orange, helped secure the passage of a reform bill now known as the "Peveto bill." The legislation, which had failed to cross the finish line in several previous sessions, helped establish the property tax system residents know today.

Peveto's bill created central appraisal districts to separate tax collection from appraisals, and required property to be assessed at full market value using widely accepted appraisal techniques. Both of these measures aimed to depoliticize the process by taking guesswork out of the process and establishing firm standards.

The legislation also required counties to establish appraisal review boards, where residents could protest their appraisals.

Fast forward to 2024, and property tax reform is once again at the forefront of legislators' minds. Over the last five years, lawmakers have made significant interventions to lower residents' tax burdens, including expanding homestead exemptions; tightening restrictions on how much a municipality can collect in property taxes without voter approval; and injecting money into school districts to compress their tax rates.

Bettencourt, the Houston Republican who helped give voters the right to elect appraisal board members, has been a leading voice on the issue of property tax reform. When he drafted the legislation that enabled those elections, Bettencourt said the change was designed to give taxpayers more say in their government. Traditionally, appraisal district board members have been appointed by taxing entities like municipalities and school districts; the legislation added three new board positions to be elected by voters in a countywide election.

Tax assessor-collector Wendy Burgess, who will leave office next year after losing the Republican primary to Rick Barnes, has criticized the elections for undoing progress made by the Peveto bill. The tax assessor-collector has previously been a nonvoting member of the appraisal board; the legislation made the position a voting member, thinning the barrier between tax collection and appraisals.

"We just brought politics back into the appraisal system," Burgess said at a Jan. 12 meeting where appraisal board members officially called for the election.

Rich DeOtte, an appraisal district board member appointed by taxing entities, disagreed.

"I don't think politics have ever left appraisals," he said. "In my opinion, it changed forms, but it has continued."

The new board positions are nonpartisan by law. However, many elected members making waves in Tarrant, Johnson and Bexar are self-described conservatives hoping to further Republican positions

on tax reform. In Tarrant, the winning slate was endorsed by multiple Republican leaders, including O'Hare. Their campaign promise to lower property taxes by any means necessary echoed Republican talking points statewide.

South, the legislative chair for the Texas Association of Appraisal Districts, said the association will encourage several reforms from lawmakers — including mandatory training for appraisal board members — during the 2025 legislative session, which kicks off in January.

"We think it's important that board members have a full understanding of what it is that they can and cannot do," he said. "That way, there's no disappointment if somebody files to run for this board, only to find out once they've gone through an election campaign and got elected, they're limited on what they can do."

Experts watch for future consequences

Some consequences from the elections remain to be seen. Traditionally, appraisal review board members — who hear residents' property value protests — have been selected by a local administrative judge. Now, South said, they must be approved by a majority of the appraisal district's board of directors. At least two of the three elected board members must sign on to an appointment for it to pass, he continued, which means they could effectively veto an appraisal review board nomination.

"We don't know if it'll happen or not," he said. "The first (appraisal review board) appointment process by the board of directors won't take place until the first of the year. So we don't know if that's going to be something that happens or not, but it is a possibility, and it is concerning to us."

The other specter looming in the new year is the property-value study, which is conducted every two years to determine education funding distribution. If the district's property value estimations are too different from the state's, school districts are at risk of losing state funding.

Tarrant Chief Appraiser Joe Don Bobbitt previously told the Report that the appraisal district won't know until January 2026 — more than five months after 2025 tax rolls are certified — if a school district failed the state property value study. For districts like Carroll ISD, that could mean losing millions in school funding.

"In a changing real estate market, if you're not reappraising every year, you're not going to be at market value," South said. "And ultimately, that could have an impact on state funding for the local school districts."

TAD made changes to save homeowners money. But they could end up costing you more

BY CODY COPELAND UPDATED SEPTEMBER 26, 2024 4:17 PM

Recently approved changes to the Tarrant Appraisal District's reappraisal plan could cost taxpayers more in the long run, according to an Austin-based taxation research group. The changes could "create additional, wasteful expense" for cities, school districts and the county government if they lead to a large number of property value arbitration cases, according to the Texas Taxpayers and Research Association's August report.

And Texas Sen. Paul Bettencourt, considered the architect behind the state's tax code, said they will likely spur litigation from school districts concerned about funding.

The TAD Board of Directors approved sweeping changes to the county's property reappraisal plan in July. They include reappraising every two years, a hold on reappraisals in 2025 and a 5% threshold on market value increases, which compels appraisers to provide "clear and convincing evidence" for valuations higher than that.

"The actions of the TAD BOD raise concerns about equal and uniform taxation, the scope of a BOD's legal authority, and the integrity of the property tax system if other BODs follow TAD's example," said the association.

The report points out that the July 22 TAD board meeting was the first to include participation by the three newly elected board members, Callie Rigney, Matt Bryant and Eric Morris. All three campaigned on promises to be taxpayer advocates, cap residential increases at 5% and move appraisals to every three years.

"Because the three new, elected positions on the appraisal district BOD re-introduce a political element to the appraisal process, understanding the BOD's statutory authority and responsibility is more important than ever," the report states.

The Star-Telegram reached out to all nine members of the TAD board, but did not receive a response.

After publication, Chief Appraiser Joe Don Bobbitt responded by saying he does not think the TAD board violated any laws.

"Other districts have adopted 2-3 year reappraisal plans prior to us; however, we are the largest district to have done so, and the added publicity with the election has attracted more attention," he said in an email. "The board did consult with their attorney before taking action, and if I thought the action was clearly illegal I would be prohibited from carrying it out."

The report outlines the four duties of an appraisal district's board of directors, which are: selecting a chief appraiser; approving the district's budget; selecting members of the appraisal review board; and approving a biennial reappraisal plan.

The report then details the limitations on a board of directors' authority, arguing that they are bound by a duty to ensure uniform and equal taxation.

If a property owner feels their property has not been uniformly and equally taxed, they have the right to arbitrate the value through the appraisal review board, leading to added expenses that are ultimately shouldered by taxpayers.

“In theory, if the prospect of violating the Constitution is not a deterrent, then the specter of additional expense should dissuade a BOD from adopting a reappraisal plan that will result in non-equal-and-uniform valuations,” the report states.

“Such a plan would create additional, wasteful expense for the taxing units the BOD members represent.”

The report also addresses a point of disagreement among decision makers and critics of the changes. Critics have accused the TAD board of “trying to push the boundaries of what’s allowed” by law.

The tax code states districts must appraise property at market value as of Jan. 1, but the statute does not specify that this must be done each year.

But that “each” is implied, according to TTARA researchers, because property taxes are imposed each year.

“If property is not appraised at market value on Jan. 1 of a given year, property will not be taxed in proportion to value in that year, which would violate” the Texas Constitution, the report states.

ISSUES WITH SCHOOL FUNDING

School districts’ property value studies represent another indirect limitation on appraisal district boards of directors, the report states.

Performed by the Texas Comptroller, these studies estimate a school district’s taxable property values. If the comptroller’s numbers differ from the appraisal district’s by more than 10%, a district automatically loses funding. If those numbers are off by 5% to 10%, the district enters a two-year grace period to get its values back in alignment with the comptroller’s.

Several Tarrant County school districts have expressed their concerns about how the changes will affect their ability to pass their property value studies, arguing that they could lose funding and see budget cuts as a result. In August, nine school districts — including Fort Worth — published an open letter calling the reappraisal plan changes a deliberate attempt to defund schools in Tarrant County.

These effects on schools are likely to result in lawsuits, according to Texas Sen. Paul Bettencourt.

The Republican from Houston, who sponsored bills in the 2023 legislative session that created $18 billion in tax relief, said he is “very concerned” by the TAD board’s actions.

“The likelihood of litigation is extremely high, especially from the school districts that are going to be harmed by these decisions,” he said.

Bettencourt also accused the TAD board members of changing the tax code, but board members have argued that they acted within the law.

In August, the Arlington school board joined seven others in Tarrant County in passing a pair resolutions in response to the changes at TAD. One was to reject TAD's proposed budget for the upcoming fiscal year, which called for a 15% increase. The other was a ceremonial disapproval of TAD's new reappraisal plan.

School board trustees in Mansfield on Tuesday argued over how harshly they wanted to censure the TAD board of directors in a resolution "regarding the vital role of educators and staff in Texas."

The resolution that passed included a recommendation that the board encourage TAD to "conduct a timely appraisal study to ensure that Tarrant County ISDs do not lose state funding" in the event that the district fails to pass a property value study.

Trustees Jandel Crutchfield and Benita Reed argued for more and stronger language against TAD, but school board President Keziah Valdes Farrar and Vice President Courtney Lackey Wilson argued that the resolution's focus should center on urging state lawmakers to distribute billions of dollars in funds allocated for public schools.

Over $4 billion of Texas' record $33 billion budget surplus was allocated to public education during the 2023 legislative session, but that money has yet to be distributed.

"Absolutely, the state needs to fully fund this, but nobody else needs to hurt us," said Crutchfield, adding that while she did not oppose the resolution, she did think that it did not fully "outline the harm" the reappraisal plan may have on the district's funding.

OTHER CONTROVERSIES FROM TAD REAPPRAISAL CHANGES

In addition to the possible outcomes of the changes to TAD's reappraisal plan, the procedures that led to them have also come under scrutiny.

Communications the Star-Telegram received through an open records request in August revealed that Tarrant County Judge Tim O'Hare had "scripted" the agenda items that resulted in the changes being approved at the July 22 TAD board meeting.

Tax attorneys said that the action constituted a violation of the tax code, one that involves a misdemeanor crime.

O'Hare did not respond to a request for comment for that report, but denied having written them 11 days later.

This story was originally published September 26, 2024, 3:17 PM.

ITEM 5: Board Member Guide to Public Relations

BOARD MEMBER GUIDE TO PUBLIC RELATIONS

TRAVIS CENTRAL APPRAISAL DISTRICT

REVISED OCTOBER 2024

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INTRODUCTION

The Travis Central Appraisal District's communications strategy prioritizes ensuring that taxpayers receive information that is accurate, consistent, transparent, and reflective of our policies and procedures. To ensure this, the District aims to maintain a unified message, streamline communication, mitigate confusion, ensure compliance with state law, and develop positive relationships in the community. In some instances, there is also a clear need to avoid legal complications regarding matters actively under litigation.

Board members have the right to express their personal opinions and engage in public discourse. However, it is important to distinguish between a board member speaking as an individual and one speaking or acting as a representative of the District.

This guide was developed to help board members manage their communications to distinguish their personal opinions from their roles as board members. It is based on the policies and laws governing the District and its Board of Directors.

OFFICIAL COMMUNICATIONS

Official communication efforts from the District include assigning designated spokespeople, conducting event management, managing collateral, distributing media statements, monitoring and managing digital and social media, and developing and distributing District policies and positions.

CURRENT POLICIES

The District and the Board of Directors have adopted multiple policies guiding its official communications.

Official Spokespeople

Board policies and the District's public relations policy designate the Chief Appraiser as the District's official spokesperson. A board member does not have the authority to speak or act on behalf of the agency or the Board unless the Board has given them that authority.

> ***Board Policies - 13. Authority Of Individual Board Members***
>
> Individual Board members shall have the authority to speak or act on behalf of the Board only as consistent with a resolution or other specific authority granted to an individual Board member by a majority of the Board members present at a meeting held in compliance with the Open Meetings Act.
>
> The Board shall not be bound in any way by any statement or action on the part of any individual member except when such statement or action is in pursuance of specific instructions of a majority of the Board members present at a meeting held in compliance with the Open Meetings Act.

> ***Public Relations Policy – Official Spokespersons***
>
> The official spokesperson of the Travis Central Appraisal District is the Chief Appraiser.
>
> Members of the communications department or Deputy Chief Appraiser may serve as a surrogate spokesperson when authorized by the Chief Appraiser. No member of the Board of Directors is authorized to speak on behalf of the organization unless that authority has been granted by the Board.

Media Inquiries

Board members who receive inquiries from the media should refer the media to the District's communications department. When necessary, the Board Chair will be the official spokesperson regarding official actions taken by the Board.

Public Relations Policy – Media Inquiries, Inquiries Directed to the Board

No member of the Board of Directors is authorized to speak on behalf of the Board or the organization unless that authority has been granted by the Board. A board member who receives an inquiry from the media will direct the individual to the District's communications department. When necessary, the Board Chair will be the official spokesperson for the Board on issues that relate to Board operations, actions, or positions upon which the Board has taken official action. The communications department will work with the Board Chair to handle any media requests appropriately. Any board member who receives an inquiry from the media or interacts with the media regarding the property tax system, even as a private citizen, should immediately inform the Board Chair, Chief Appraiser, and communications department of the interaction.

Use of Intellectual Property

Board members do not have the authority to use the District's intellectual property without permission. This includes the District's logo, seal, name, and identity. The communications department will approve the use of these items, when appropriate.

Public Relations Policy –
Use of Intellectual Property, Logos, Trademark, and Copyright

The District's intellectual property includes assets such as our logos, trademarks, and copyrighted materials.

Only the District may use our intellectual property for official purposes. Third parties may be given permission to use these assets for limited promotional or educational purposes. The District reserves the right to grant or deny third-party permissions at its discretion.

The District's intellectual property may not be used to misrepresent the District or its activities, damage the District's reputation, imply an unauthorized endorsement or affiliation, or violate any applicable laws or regulations.

Public Relations Policy - Use of Name & Identity

Neither employees nor board members are allowed to use TCAD's name, identity, or logos without authorized permission from the communications department.

Section 37.10 of the Penal Code

- A person commits an offense if they knowingly falsely use a government record.
- It is a third-degree felony if that record is a government seal, title, license, certificate, or other similar document.

Community Outreach Events

The District's communications department coordinates all community outreach events. Staff needs are filled by the District's Contact Team.

Public Relations Policy – Community Outreach

> Community outreach initiatives are handled by the District's communications department and needed staffing will be comprised of the District's Contact Team.
>
> Staff representing the District at community events are expected to adhere to the same professional standards and code of conduct required during normal working hours. Staff are also expected to be clocked in during these events.
>
> The District will actively pursue partnerships for outreach events and will take requests from the community. Generally, the District will limit the number of events on the calendar during the protest season (May through July) to ensure that resources remain available to support certification deadlines.

FOR ELECTED BOARD MEMBERS

Due to their status as elected officials, elected board members are likely to receive outside requests for media interviews, speaking engagements, and event collaborations. Board members should consider the viewpoint they are expected to give when accepting an invitation. Requests for a District representative or perspective should be directed to the District's communications department. This department can also help board members review their personal participation in these events to minimize confusion.

IN PRACTICE

Board members have the right to express their personal opinions and engage in public discourse as members of the public. However, board members must ensure that their participation does not imply that they speak for the District, its viewpoints, or its policies.

Board members are encouraged to share official District communications, refer inquiries to the District, and promote and attend District events. Board members are also encouraged to share their personal opinions and expertise freely and openly in public meetings and clarify that their opinions are theirs alone.

A board member who receives a request for official District communications or participation in community outreach events as a District representative should direct those requests to the District's communications department. Board members who accept invitations in a personal capacity are encouraged to report those events to the communications department to ensure compliance with District policy.

Board members who speak publicly in a personal capacity on any matters related to the property tax system to the media or group should notify the District's communications department and Board Chairman as soon as possible. The District's communications department is available to help board members review their personal participation in these engagements in a way that differentiates their personal stances with those of the District.

LOBBYING, ENDORSEMENTS, & POLITICAL ACTIVITY

As a government agency, the District is limited in its ability to lobby, endorse, or participate in political activities.

CURRENT POLICIES

The District, Board of Directors, and state law have multiple restrictions on the District's ability to participate in political activities.

Endorsements, Political Statements, & District Resources

The District is prohibited from issuing endorsements or making statements on any candidate, campaign, or social issue. The District is allowed to provide educational information on proposed policies and partner with current elected officials for community outreach events.

Public Relations Policy – Endorsements & Political Statements

> The District will not use funds or other resources to electioneer for or against any candidate, measure, or political party. An officer or employee of the District may not knowingly spend or authorize the spending of District funds for the purpose of political advertising. This does not apply to a communication that describes the purposes of a measure if the communication does not advocate passage or defeat of the measure. An officer or employee of the District may not spend or authorize the spending of public funds for a communication describing a measure if the communication contains information that the officer or employee knows is false and is sufficiently substantial and important as to be reasonably likely to influence a voter to vote for or against a measure.
>
> The District will not issue endorsements or statements on any electoral campaign or social issue.
>
> The District may provide educational information to legislators and taxpayers regarding proposed changes that may affect the property tax system and District operations.
>
> The District may partner with elected officials for community outreach and messaging purposes. In order to avoid the appearance of an endorsement, the District will not partner with any actively declared candidate for public office for community outreach initiatives.

Use of District Resources

The District is prohibited from using its resources to promote any candidate, campaign, or social issue.

Election Code 255.003

- Public officers may not knowingly use government resources for political advertising.
- Public officers may not use government resources for political communication that contains information the officer knows is false and is likely to influence voters to vote for or against a measure.
- Violations are criminal offenses.

FOR ELECTED BOARD MEMBERS

The Texas Ethics Commission has adopted rules and guidelines for public officers regarding the use of government resources and political advertising. Violating these rules can result in fines or criminal liability.

The District cannot advise board members on these matters.

IN PRACTICE

Board members are private citizens and not representatives of the District. Any lobbying, campaigning, or endorsements from board members are done in their capacity as a private citizen. No District resources can be used for these activities.

When participating in these endeavors, board members should not identify themselves as board members or as affiliated with the District.

TAXPAYER ISSUES

The District's customer service department handles taxpayer concerns and issues. However, board members may be presented with complaints and concerns.

CURRENT POLICIES

The District, Board of Directors, and state law provide several policies and limitations on how board members can address taxpayer issues.

Communicating with the Chief Appraiser

Board members are limited in their ability to communicate with the Chief Appraiser on any matter related to a property's appraisal unless it is in an open meeting, public forum, or executive session. Board members may forward issues to the Chief Appraiser without comment.

Board Policies - 4. Chief Appraiser Communications

> The chief appraiser commits a Class C misdemeanor offense if the chief appraiser directly or indirectly communicates with a District Board member on any matter relating to the appraisal of property by the District, except in: (1) an open meeting of the Board or another public forum; or (2) a closed meeting of the Board is held to consult with the Board's attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the Board and the Board's attorney.
>
> However, the foregoing prohibition does not apply to a routine communication between the chief appraiser and the Travis County Assessor-Collector that relates to the administration of an appraisal roll, including a communication made in connection with the certification, correction, or collection of an account [Tax Code Section 6.15 (b), (c), and (d)]
>
> Also, the foregoing prohibition does not prohibit a Board member from transmitting to the Chief Appraiser without comment a complaint by a property owner or taxing unit about the appraisal of a specific property, provided that the transmission is in writing. [Tax Code Section 6.15 (c-1)]

Handling Taxpayer Complaints

Board members designate a Taxpayer Liaison Officer to handle property owner complaints that rise to the board level. The Board may also consider written complaints about matters within their jurisdiction.

Board Policies - Appendix A, III. Taxpayer Liaison Officer

The Taxpayer Liaison Officer handles public access and informational matters and provides clerical assistance to the applicable appointing authority. The Taxpayer Liaison Officer also resolves complaints that fall outside the jurisdiction of the Appraisal Review Board (ARB). At each regular meeting of the Board, the Taxpayer Liaison Officer reports on the number, nature, and status of resolution on any complaints.

Board Policies - Appendix A, VI.
Policies for Reviewing and Responding to Complaints and Certain Grievances

The Board will consider written complaints about the policies and procedures of the District, the ARB, the Board, any specific member thereof, or any other matter within the Board's lawful jurisdiction. Complaints should specify the name of the individual(s), Board or department involved, dates, nature of the complaint, and the complainant's contact information. *Please note, however, that the Board is prohibited by law from addressing any matter that might involve a challenge, protest, or correction before the ARB. Additionally, the Board has no authority to overrule the chief appraiser or an ARB decision on a value, correction, or a protest.*

Board Meetings & Public Comment

The Board of Directors has adopted a public access policy outlining citizen participation during a board meeting. State law also defines the creation of public forums and places restrictions on a board member's ability to engage with the public and each other within these forums.

Public Relations Policy – Policy For Public Comment

Taxpayers are increasingly posting comments or messages on social media pages belonging to individuals affiliated with government entities to voice concerns on public issues. Members of the staff and the Board of Directors are encouraged to take suitable precautions to avoid having their social media pages transformed into public forums, particularly if those forums may constitute a meeting in accordance with the Texas Open Meetings Act.

Board Policy – Procedures For Speaking At A Board Meeting

The public may address the Board during the "Citizen Communication" agenda item, which shall be placed on the agenda before the Consent Agenda and the Regular Agenda. To be eligible to speak during "Citizen Communication," persons must complete a Speaker Registration Form and submit it to the presiding officer before the meeting begins. At the beginning of each regular meeting, the presiding officer will use the Speaker Registration Forms to invite those who wish to speak to come forward to the podium, state their name and the agenda item they wish to address for the record, and make their remarks within the prescribed time limits. If a person wishes to speak about a subject that is not on the agenda but is within the Board's jurisdiction, the speaker may speak for the prescribed time, but in

accordance with state law, the Board may not deliberate or take any action regarding the subject other than to provide a statement of fact in response to an inquiry, recite existing policy, or direct that the subject be placed on an agenda for a subsequent meeting.

FOR ELECTED BOARD MEMBERS

Elected board members may have additional rules and regulations that they must follow in their interactions with the public.

The District cannot advise board members on these matters.

IN PRACTICE

When presented with a taxpayer complaint, board members should refer the taxpayer to the District's customer service department or Taxpayer Liaison Officer. A board member may also forward, without commentary, a concern to the Chief Appraiser.

The District's Taxpayer Liaison Officer presents a report at each board meeting regarding property owner issues he/she has addressed.

PUBLIC INFORMATION REQUESTS

The District is subject to the Public Information Act and has adopted several policies and guidelines to ensure compliance with state law.

CURRENT POLICIES

The District has several policies that outline the archiving of information and handling of public information requests.

Records Retention

Members of the Board of Directors are responsible for archiving and managing their own records.

Public Relations Policy - Records Retention

> Members of the District's Board of Directors are advised that any content created or received using their own accounts, private or public, may be considered a public record. The District will not archive or manage Board members' social media accounts or emails. Board members are solely responsible for the retention and archival of their own content.

Managing Public Information Requests

The District's Public Information Officer handles public information requests. A board member has no greater right to District records than any other member of the public and is expected to comply with the fulfillment of requests.

Public Relations Policy - Public Information Requests

> Public information requests must be made in writing. However, taxpayers requesting information that is readily available and already approved for public release by the District may be provided with the requested information without submitting a formal written request. Customers who make a request for information about their own property and in-person at the District's office may also be provided with that information without submitting a written request. If a member of the Board of Directors files a request and is not acting in his or her official capacity, the Board member has no greater right to District records or sensitive information than a member of the public.

FOR ELECTED BOARD MEMBERS

Elected board members may have additional rules and restrictions on the archiving of their data or keeping District records separate from personal and campaign records.

The District cannot advise board members on these matters.

IN PRACTICE

If a board member chooses, the District will manage the intake and fulfillment of public information requests on their behalf. Board members are responsible for retaining their own records and submitting requested documents to the District's Public Information Officer.

The District cannot advise board members on managing or retaining their own communications.

BEST PRACTICES

The best practices listed below can help a board member engage in public forums and express their personal opinions while minimizing the risk of being viewed as a representative of the District.

Clarify that you are speaking for yourself and not the District.
Clearly state from the start of an event, speaking engagement, or interview that you are expressing your personal opinions and not speaking for the District.

Work with the District's communications department on any invitations, media interviews, or speaking engagements you agree to and receive guidance for managing your participation.
The District's communications department can work with you to identify any conflicts of interest, risks, or concerns facing the District due to your participation in an engagement. The department can review your talking points and marketing materials to ensure your participation is not depicted as official District representation. The department can also work with you on talking points to differentiate your personal opinions from the District's positions.

Do not discuss confidential information.
Board members may be given access to privileged information in closed executive sessions of board meetings. That information should not be discussed publicly for any reason. Third-party inquiries about matters discussed in executive session should be referred to the TCAD communications team. If you have any questions about matters that were discussed in executive session, you should contact TCAD's In House Counsel or the Chief Appraiser.

Use "I" statements. Refer to "the District" or "the Board" or "they." Avoid "we" statements.
Statements like "I believe…", "In my opinion,…", and "My personal view on that is…" are useful to avoid having your personal statements and opinions interpreted as the positions of the District. Speaking about the District as "they" or "the District" or "the board" can create distance between you and the agency. Using "we" conflates yourself with the District. Instead, focus on your personal experiences and opinions.

Respect the Board.
Board members may have different opinions on matters related to the District, the property tax system, or local policies and politics that will impact property owners. In speaking for yourself, acknowledge that your opinion is yours alone and may not be shared by other board members. If you are discussing your opinion of a matter that may come in front of the Board, acknowledge that you respect Board deliberations and final decisions. The Board as a unit has authority, but individual board members do not.

Do not use District resources.
Board members should not use District resources for personal use. This includes intellectual property, staff, name, image, and collateral.

Focus on data, evidence, and how the system works.
Instead of focusing on the District specifically, speak in general terms about the property tax system. Refer inquiries about District-specific items to the proper departments.

Acknowledge potential conflicts of interest.
Board members often have additional experiences contributing to their knowledge and opinions of the property tax system. Acknowledge these potential conflicts and that they influence your personal opinions on matters. Common items of concern may include being a property owner, having a job in the real estate industry, being an elected official, or having previous experience working with a taxing entity.

Redirect inquiries to the proper official channels.
Encourage individuals to connect with the District for their official positions and information on items of concern. Media inquiries and community outreach event requests should be directed to the communications department. The Chief Appraiser, Taxpayer Liaison Officer, and District customer service department may also be appropriate avenues for inquiries.

RESPONSE GUIDANCE

The examples below show how a board member can answer questions and address concerns in a personal capacity while avoiding the appearance of being a District representative.

SCENARIO	EXAMPLE OF APPROPRIATE RESPONSE
A board member is asked about a policy or procedure that the District is considering.	I understand your concerns and thank you for bringing this up. In my view, …. This is a major decision that will seriously impact property owners. No matter what the Board/Chief Appraiser decides on this issue, I'm committed to the idea that the decision should be made transparently and that property owners should be given as much information as possible. That's the perspective I'm going to keep bringing to these discussions.
A board member is asked about the District's practices on collecting sales data.	State law requires appraisal districts to appraise at 100% of market value. The only way they can do that is with sales data. But Texas is a non-disclosure state, so appraisal districts must figure out a way to get this data on their own. A lot of times, property owners willingly provide that information, especially if they protest their value. Sometimes it can be found in public documents, like deeds. And sometimes districts get that data from vendors. I can't speak to the specifics of TCAD's contracts, but I do know that's a question they get from real estate professionals regularly and one they're willing to answer. They do realtor trainings several times a year and data is typically discussed. I'd suggest signing up for their next training and asking the Chief Appraiser that directly.
A board member is confronted with the argument that the District raises values to push people out of their homes and is constantly increasing taxes to raise revenue.	As a board member, state law doesn't allow for me to have conversations with the Chief Appraiser about a property's value so I know as much as anyone else about that process. I understand concerns about affordability and rising property taxes and I know the District is concerned about that too. They work really hard to make sure property owners are aware of all of the ways that the property tax system can help an owner keep their bill low, including applying for exemptions and protesting your value. They have some great resources on their website that can help and their customer

	service department is always willing to take a look at your property and make sure you're claiming all the benefits you qualify for.
A board member is presented with a customer service complaint.	I'm sorry to hear you're having this issue. The District's customer service department or Taxpayer Liaison Officer should be able to help. I'm happy to follow up with them to make sure your issue is addressed.
A board member is asked about the District's performance in the PVS or MAP review.	A lot of people don't know that appraisal districts in Texas are tested every year to make sure that their values are accurate and their policies are transparent for property owners. As a board member, I believe that the Chief Appraiser and her staff need the right resources to pass those tests and be the best in the state. I'm proud to be able to support them in this way and I'm proud of their latest results.
A board member is presented with a complaint about rising property taxes.	I understand your concern. I believe that affordability is one of the most pressing issues we're facing in Travis County and property taxes are a big part of that concern. I know the District prioritizes helping people understand exemptions and the protest process as ways to help with that burden and they regularly do community outreach events specifically to educate folks on those things. I'd suggest connecting with them – they have great resources and videos on the website and their calendar will show any upcoming events and webinars where you can talk to them directly about your concerns. Their customer service department is also always willing to take a look at your property and make sure you're claiming all of the exemption benefits you qualify for.
A board member is presented with a complaint about the protest process or the Appraisal Review Board.	I'm sorry to hear that you're having this issue. The Appraisal Review Board is independent of the appraisal district but, as a board member, I want to make sure that your experience with either the ARB or the district is a good one. The Taxpayer Liaison Officer should be able to help with your issue and I'm happy to follow up with her to make sure she's aware of it.
A board member is asked how a proposed policy will impact local property values.	I understand your concern. One of the big issues I hear people talking about is how [policy] might impact their values and their ability to stay in their home.

	One thing I do know is that appraisal districts are required to value a property at 100% of market value. So the big question is going to be how the market reacts to those changes. As a board member, I don't know. And neither does the appraisal district. Appraisal districts look at data to see what happened, they don't predict what is going to happen. If you really want an answer to that question, the best person is ask is your local realtor.
A board member is asked how the District determines values.	State law requires an appraisal district to appraise a property at 100% of market value. To do that, districts will take what they know about your home and look at what similar homes have sold for. TCAD has a great property search feature on their website to help you see what they know about your home and you can always get in touch with their customer service department to get more information or correct any errors.
A third-party asks a board member to reveal information discussed in executive session.	I can't discuss anything that occurred in executive session. If you have questions about that issue, you should contact the TCAD communications team.

A board member who needs refined messaging guidance on an issue is encouraged to contact the District's Chief Strategy Officer to review potential responses that align with the District's policies.