

UNDERSTANDING YOUR PROPERTY TAXES

Appraisal Districts in Texas are governed by a Board of Directors. Camp Central Appraisal District's BOD consists of five voting members appointed by the taxing units in the county. Each tax unit is represented by the percentage their levy is of the whole levy of all taxing units combined. The chief executive officer of the Appraisal District in charge of day-to-day operations is the Chief Appraiser. Texas law requires all property appraisals be fair, uniform and valued at market value. Camp County Appraisal Review Board (ARB) consists of 5 individuals from within the county appointed by Administrative District Judge Robert Rolston. The ARB hears taxpayer complaints concerning property values.

There are three factors used to calculate the property taxes you pay: value, exemptions, and tax rate. Property appraisal/value and granting exemptions are the responsibility of Camp Central Appraisal District. Tax rates, the primary instrument of taxation, are adopted each year by the local taxing units in which you live. Almost all property owners in Camp County will pay taxes to at least four local taxing units: city, school, county, and community college.

Property values are determined each year as of January 1st. The appraisal district will gather and verify sales information over an eighteen-month period (January 1 through March 31 of the next year), conduct sales analysis and ratio studies/stratification, then finally determine property values based on market driven schedules for the given year. Appraisal districts mass appraise not fee appraise, which means for example, our residential schedules (price per square foot for a class of house) for a Brick/Stone Class 14 house must apply to all Brick/Stone Class 14 houses in the county. We do consider individual or unique

characteristics in determining the final value, but generally speaking, they all start at the same price per square foot. After all values are determined, the appraisal district mails the “Notice of Appraised Value” to each taxpayer whose value increased by more than \$1,000, who purchased property throughout the previous year, or whose exemptions were removed from the previous year, etc.

Taxpayers then have 30 days after receiving the appraisal notice to file a protest with the appraisal district if they wish to have a hearing scheduled with the ARB. This begins the ARB’s process for the given year.

The ARB will hold a hearing and make a determination on every property that had a protest filed if the appraisal district and taxpayer could not come to an agreement. The ARB must complete all their hearings and approve the records by July 20th. The Chief Appraiser then must prepare and certify the appraisal roll to the taxing units by July 25th.

The governing bodies of the local taxing units (school board, city council, county commissioners, etc.) publish their *Truth in Taxation* information in August. This includes the *No New Revenue* and *Voter Approval* tax rates. They will hold public meetings concerning the tax rate they plan to adopt, and finally adopt a tax rate in late August or early September.

By the end of the fiscal year (which for a vast majority is September 30th - ISD’s August 31st) the taxing units must adopt their operating budgets for the coming year and a tax rate that is projected to produce enough revenue to fund the budget.

The Tax Assessor/Collector takes the value data supplied by the appraisal district, applies the tax rates adopted by the taxing units and sends out tax statements in October of each year.

Although taxpayers have until January 31st of the following calendar year to pay their property taxes without incurring

penalty and interest, **taxes are due upon receipt of the tax statement.**

**FOR MORE INFORMATION, YOU MAY CONTACT
CAMP CAD OR YOUR LOCAL TAXING UNITS.**