

For Immediate Release

March 29, 2019

Property Owners Should Soon Start Receiving Appraisal Notices for the 2019 Tax Year

If your property value increased by over \$1,000 in the last year or your property is located in one of the 2019 reappraisal areas that include Avalon, Frost, Italy, Maypearl, Midlothian and Milford ISDs, you will soon receive an appraisal notice from the Ellis Appraisal District. The appraisal district will be mailing about 61,000 appraisal notices dated April 1, 2019 and another group on April 15, 2019.

“The Comptroller’s website is a great resource to explain the taxation process and why appraisal districts do what we do.”, chief appraiser Kathy Rodrigue says. Below is an excerpt at <https://comptroller.texas.gov/taxes/property-tax/basics.php> addressing Property Tax Basics:

The Texas Constitution sets out five basic rules for property taxes in our state:

1. Generally, all property must be taxed based on its **current market value**. That’s the price it would sell for when both buyer and seller seek the best price and neither is under pressure to buy or sell. The Texas Constitution provides certain exceptions to this rule, such as the use of “productivity values” for agricultural and timberland. This means that the land is taxed based on the value of *what it produces*, such as crops and livestock, rather than its sale value. This lowers the tax bill for such land.
2. Taxation must be **equal and uniform**. No single property or type of property should pay more than its fair share. The property taxes you pay are based on the value of property you own. If, for instance, your property is worth half as much as the property owned by your neighbor (after any exemptions that apply), your tax bill should be one-half of your neighbor’s. This means that *uniform appraisal* is very important.
3. Each property in a county must have a **single appraised value**. This means that the various local governments to which you pay property taxes cannot assign different values to your property; all must use the same value. This is guaranteed by the use of county appraisal districts.
4. All property is taxable unless federal or state law **exempts it from the tax**. These exemptions may exclude all or part of a property’s value from taxation.
5. Property owners have a right to **reasonable notice of increases** in their appraised property value.

“Rules 1 and 2 set the value standards that appraisal districts must meet. We must reflect what is happening in the market each year and a willing buyer, a willing seller and the laws of supply and demand continue to drive a very dynamic market this year. We have considered sales in each market area of Ellis County and we have estimated values to align with each area’s market.” explains Rodrigue.

As the 5th rule indicates, under Texas law, county appraisal districts are required to notify property owners about changes in their property’s value. The notice contains important information about the property’s location, ownership and property tax exemptions that have been applied to the property. It must also include an estimate of 2019 taxes based on the 2018 tax rates adopted by your local taxing units.

Property owners who disagree with the appraised value of their property, the exemptions or any other action by the appraisal district, have the right to appeal to the Ellis Appraisal Review Board (ARB). The ARB is an independent panel of citizens responsible for hearing and resolving property owner protests. The notice of appraised value includes instructions on how and when to

file a protest, a protest form and the Comptroller's *Property Taxpayer Remedies*. You may also find a 2019 Notice of Protest Form (Fillable) on the Home page at www.elliscad.com. The deadline for filing a protest with the ARB is May 15, 2019 or 30 days after the appraisal district mailed your notice of appraised value, whichever is later.

If you disagree with this year's proposed value for your property, please file your protest form or letter with the appraisal office by:

Email: protest@elliscad.com **Mail:** PO Box 878, Waxahachie, TX 75168 **Fax:** 972-937-1618

Support staff will be available at 972-937-3552 or 1-866-348-3552 to set an informal phone appointment, an office appointment, or an email exchange with one of the staff who will seek to resolve your concerns or answer your questions in advance of an ARB hearing.

The Comptroller's publication, *Property Taxpayer Remedies*, explains in detail how to protest your property appraisal, what issues the ARB can consider and what to expect during a protest hearing. The publication also discusses the options of taking your case to court, the State Office of Administrative Hearings or binding arbitration if you are dissatisfied with the outcome of your ARB hearing.

Once the ARB approves the appraisal records and the chief appraiser certifies the appraisal roll, your city, county, school district and other local taxing units will use the appraisal district's value in setting their tax rates and ultimately setting your 2019 property taxes.

Property Taxpayer Remedies is available online at the Comptroller's website listed below or at www.elliscad.com or at the Ellis Appraisal District, 400 Ferris Avenue, Waxahachie, TX 75165

To file a protest, please email us at protest@elliscad.com or for more information please email us at ecad@elliscad.com or visit our website at www.elliscad.com. The publication is also on the Comptroller's Property Tax Assistance Division's website under the Administration option at <https://comptroller.texas.gov/taxes/property-tax/docs/>.