

## IMPORTANT INFORMATION RELATED TO YOUR 2020 VALUES AND 2020 PROTEST SEASON

(FYI, please see *How your taxes are calculated & New Legislation below.*)

Each Year - Appraisal Districts value property & Taxing Units set tax rates



The Ellis Appraisal District (EAD) wants you to know WE CARE about the health and safety of ALL property owners, the Appraisal Review Board and the EAD staff. In an effort to continue to slow/stop the spread of COVID-19 for 2020 there will be **no in office** informal meetings. This year if you seek to protest anything on your 2020 appraisal notice, all informal meetings will either be through electronic means or on the phone.

- EAD is now offering an **E-Service Portal to Protest Online:**
  - File Protests
  - Send/Receive Evidence
  - Accept/Reject Settlement Offers
  - Schedule an ARB hearing
  - Have one time Rescheduling
  - Withdraw Protests
- ***If you do not have a computer or Internet access, please mail your protest and we will contact you by phone.***
- Your protest and evidence may also be emailed, but for quicker results please submit through the **Protest Online Portal.**

- Section 23.01 of the Texas Property Tax Code **requires appraisal districts to appraise all taxable property at its market value each year as of January 1<sup>st</sup>.**
- **Out of concern for property owners**, appraisal districts and some taxing units across the state sought guidance from the Governor’s office to either waive or suspend certain laws regarding the January 1st assessment date and the 10% homestead cap values. **We understand what many property owners are facing as a result of COVID-19.**
- **Limiting value increases by “rolling 2019 values” as supported by the Ellis County Commissioners Court Resolution was deemed property tax relief and any action to provide such relief would have to come from the State Legislature.** Appraisal Districts do not have the authority to act outside of the law and at this time, **none of the laws governing market valuation or homestead caps have been suspended or waived for 2020.**
- January 1 was before the COVID-19 pandemic impacted the economy. **Any market, cost or income data related to the current health crisis that impacts your value as of January 1, 2021 could be reflected in your 2021 property valuations.**
- The Attorney General has issued an opinion stating that non-physical damage, such as possible economic loss in value due to the COVID-19 pandemic, **does not qualify for the temporary tax exemption** provided by Section 11.35 of the Tax Code.

### ARB Hearings

If we are unable to resolve your protest informally, EAD is working on various solutions to protect all parties in ARB hearings. Currently, you can:

- **submit an affidavit**
- **request a phone hearing**

If you require an in-person hearing, EAD will be asking you to wear a mask and the scheduling of your hearing may be delayed.

**New Legislation:** *In August, you will receive a **postcard** directing you to a website where each Taxing Unit will propose their tax rates. You may access your property to see how your Taxing Units proposed tax rate may affect the amount of taxes you pay. You may also provide feedback to your Taxing Units.*

### FYI – This is how your taxes are calculated:

The **Appraisal District** certifies Your Value      x      Each **Taxing Unit** adopts a Tax Rate per 100 of Value      =      Your Property Tax

*Example Calculation:*      (\$250,000/100 x \$.500000)      =      \$1,250.00  
*Value per 100 x Tax Rate*