

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
BRUCE GRUBE
VICE CHAIRPERSON
THERESA BASTIAN
SECRETARY/TREASURER



MARYA CRIGLER
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
DEBORAH CARTWRIGHT
NICOLE CONLEY
BRUCE ELFANT
ANTHONY NGUYEN
FELIPE ULLOA
BLANCA ZAMORA-GARCIA

RESOLUTION 20210408-5E

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT ESTABLISHING A POLICY FOR THE APPRAISAL REVIEW BOARD TO APPROVE THE APPRAISAL RECORDS AS PROVIDED BY SECTION 41.12 OF THE TEXAS PROPERTY TAX CODE.

WHEREAS, the Texas Property Tax Code, Section 41.12(a) requires that “By July 20, the appraisal review board shall: (1) hear and determine all or substantially all timely filed protests; (2) determine all timely filed challenges; (3) submit a list of its approved changes in the records to the chief appraiser; and (4) approve the records”; and

WHEREAS, the Texas Property Tax Code, Section 41.12(c) provides that “The board of directors of an appraisal district established for a county with a population of at least one million by resolution may: (1) postpone the deadline established by Subsection(a) for the performance of functions listed in that Subsection to a date not later than August 30; or (2) provide that the appraisal review board may approve the appraisal records if the sum of the appraised values, as determined by the chief appraiser, of all properties on which a protest has been filed but not determined does not exceed 10 percent of the total appraised value of all other taxable properties”; and

WHEREAS, the Texas Property Tax Code, Section 26.01(a) requires that “By July 25, the chief appraiser shall prepare and certify to the assessor for each taxing unit participating in the district that part of the appraisal roll for the district that lists the property taxable by the unit”; and

WHEREAS, the Texas Property Tax Code, Section 26.01(a-1) requires that “If by July 20 the appraisal review board for an appraisal district has not approved the appraisal records for the district as required under Section 41.12, the chief appraiser shall not later than July 25 prepare and certify to the assessor for each taxing unit participating in the district an estimate of the taxable value of property in that taxing unit”; and

WHEREAS, the Texas Property Tax Code, Section 26.01(c) requires that “The chief appraiser shall prepare and certify to the assessor for each taxing unit a listing of those properties which are taxable by that unit but which are under protest and therefore not included on the appraisal roll approved by the appraisal review board and certified by the chief appraiser.”; and

WHEREAS, the Texas Property Tax Code, Section 26.01(c) requires that “If the property owner does not claim a value and the appraised value of the property is higher than its appraised value in the preceding year, the listing shall include the appraised market value, productivity value (if applicable) and taxable value of the property in the preceding year, except that if there is a reasonable likelihood that the appraisal

review board will approve a lower appraised value for the property than its appraised value in the preceding year, the chief appraiser shall make a reasonable estimate of the taxable value that would be assigned to the property if the property owner's claim is upheld.."; and

WHEREAS, the Texas Property Tax Code, Section 26.01(c) requires that "The taxing unit shall use the lower value for calculations as prescribed in Sections 26.04 and 26.041 of this code."; and

WHEREAS, the Texas Property Tax Code, Section 26.04(b) provides that "The assessor shall submit the appraisal roll for the unit showing the total appraised, assessed and taxable values of all property and the total taxable value of new property to the governing body of the unit by August 1 or as soon thereafter as practicable"; and

WHEREAS, the Texas Property Tax Code, Section 26.04(c) provides that "An officer or employee designated by the governing body shall calculate the no-new revenue tax rate and voter-approval rate for the unit"; and

WHEREAS, the Texas Property Tax Code, Section 26.04(e) provides that "By August 7 or as soon as thereafter as practicable, the designated officer or employee shall submit the tax rates to the governing body"; and

WHEREAS, the Texas Property Tax Code, Section 26.05(a) requires that "The governing body must adopt a tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, except that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date prescribed by Section 41.001, Election Code, that occurs in November of that year"; and

WHEREAS, the August 23, 2021 is the 71st day before the next uniform election date; and

WHEREAS, taxing units may not perform the duties required by Texas Property Tax Code, Section 26.01, 26.04 or 26.05 until such time as chief appraiser has certified the appraisal roll as required by Texas Property Tax Code, Section 26.01(a) or 26.01(a-1); and

WHEREAS, a greater proportion of properties under protest, required to be certified at the preceding years appraised value, lowers the total taxable value for a taxing unit and affects accuracy of tax rate calculations; and

WHEREAS, significant corrections of the appraisal roll after tax rates have been set has a detrimental effect on taxpayers and taxing units; and

WHEREAS, timely and accurate appraisal roll information is critical to the governing body of a taxing unit for the development of their budget and the calculation and publication of no-new revenue, voter-approval and adopted tax rates; and

WHEREAS, it is the desire of the Travis Central Appraisal District Board of Directors to provide the assessor and governing body of all taxing units with accurate appraisal roll information in a timely manner without undue delay;

NOW, THEREFORE BE IT RESOLVED that the Travis Central Appraisal District Board of Directors adopts a policy, effective immediately and continuing until superseded, that:

1. By **July 20**, the Travis Appraisal Review Board shall: (1) hear and determine all or substantially all timely filed protests; (2) determine all timely filed challenges; (3) submit a list of its approved changes in the records to the Chief Appraiser; and, (4) approve the records.
2. The Travis Appraisal Review Board may approve the records only if the sum of the appraised values, as determined by the Chief Appraiser, of all properties on which a protest has been filed but not determined does not exceed **10 percent** of the total appraised value of all other taxable properties.
3. Subsequent to approval of appraisal records, complete all remaining protests at the earliest date possible, preferably no later than August 30.

TRAVIS CENTRAL APPRAISAL DISTRICT:

James Valadez, Chairperson
Board of Directors

ATTEST:

Theresa Bastian, Secretary
Board of Directors