

# WILLIAMSON COUNTY 2020 VALUE UPDATE MAY 19, 2020



Alvin Lankford, RPA, CAE, AAS, CCA WCAD Chief Appraiser ALVINL@WCAD.ORG



# COVID-19 CORONAVIRUS – WCAD RESPONSE



Ability to utilize 2019 certified values for 2020 appraisal notices to mitigate increases in protest levels during a time where offices are closed and having visitors would be disastrous to the pandemic in Texas



Lowering the level of appraisal required in the Property Value Study to the international standard of 90%-110% instead of the 95-105% required by current statute. Allowing for more conservative values to mitigate increases in protest levels with no harm in state funding for schools

While the governor's and the comptroller's staffs considered and researched these two proposals, they concluded that such measures would require legislative action and could not be implemented by any one state official, state agency, or individual chief appraiser.



Additional requests are being made to the Governor's office to assist appraisal districts in using social distancing during protest seasons while also increasing efficiency

1-person ARB Panels
Telephone or Online ARB
hearings
Others

## Governor & Comptroller Requests from **Appraisal Districts**

Attorney General Request -11.35 **Exemption for** Property Damaged in a Disaster

- Hurricane Harvey Disaster Bill Does this apply to COVID-19 Statewide Disaster?
  - Levels 1-4 of disaster exemption 15%, 30%, 60%, 100%
  - All but level 1 clearly state physical damage to the property
  - Level 1 damage means the property "suffered minimal damage and may continue to be used as intended." Levels II-IV are more explicit in their descriptions of damage to the property itself. Tex. Tax Code Ann. § 11.35.
- Per Peter Smith (Attorney for Dallas CAD) Unless the Texas Attorney General concludes that the statute may include economic damage caused by Covid-19, or if the Governor suspends portions of the statute which limits the type of damages to physical damages the exemption will not apply absent physical damages.
- AG opinion request filed by Sen. Bettencourt (Houston) last week
- Representative Shine (Bell County) co-author of the bill wrote AG and indicated the intent and his thought is that the bill does not apply
- An AG determination will help appraisal districts know whether to approve or deny exemption applications

# WCAD – Appraisal Level for 2020 appraisals

- Considering the failed effort to obtain assistance on valuations from State officials WCAD looked within the current statute requirements for answers
- 2020 is a Property Value Study (PVS) year for WCAD. Current statute requires appraisal levels to be 95-105% of market value and the Comptroller audits appraisal districts for compliance
- In hopes of mitigating protest level increases during this pandemic and minimize social interaction. WCAD conferred with the Board of Directors to determine a solution that would stay within the appraisal levels required and mitigate increased protest levels
  - The decision was made to send conservative valuations at the lower end of the range allowed within the PVS

# Appraisal notice notifications



Due to recent health safety concerns, visit <a href="www.wcad.org/covid-19-update">www.wcad.org/covid-19-update</a> for news regarding:

- . Exemption information and filing
- Property value inquiries
- Protest information and filing
- Online Chat
- WCAD action on health and safety concerns



PRESORTED FIRST-CLASS MAIL U.S. POSTAGE PAID MAILED FROM ZIP 78284 PERMIT 3116

Values as of January 1, 2020 per Texas Tax Code Section 23.01

Values as of January 1, 2020 per Tax Code; prior to COVID-19









25.19 - 2020 Notice of Appraised Value

#### Williamson Central Appraisal District

625 FM 1460 Georgetown, TX 78626-8050 (512) 930-3787 NOTE: DO NOT PAY FROM THIS NOTICE!

AVISO: NO USÈ ESTA NOTIFICACIÓN PARA EL PAGO!

Date: April 14, 2020

Owner Name: MCMILLEN, NANCY C Situs: 1309 W BELL ST BARTLETT TX 76511

Legal Description: S3847 - Irvin Addition, BLOCK 2, Lot 1, ACRES 0.51

Online Passcode (2020): 20E3766C20

THESE ARE YOUR CURRENT EXEMPTIONS

MCMILLEN, NANCY C PO BOX 139 BARTLETT TX 76511-0139 յիսկիցությալումիկիկարկցիուկցությանի արդի

Exemption Type Tax Code 11.13(c) Exemption

Recently applied exemptions may not be reflected, check search.wcad.org

#### PROTEST FILING DEADLINE: May 15, 2020

Dear Property Owner

WCAD has appraised the property listed above for the tax year 2020. The appraisal as of January 1, 2020 is outlined below:

	Appraisal Information	Last Year - 2019	Proposed - 2020	
(+)	Structure / Improvement Market Value	155,209	155,067	
(+)	Non Ag Land Market Value	17,000	23,465	
(+)	Ag Land Market Value	0	0	
(=)	Total Market Value	172,209	178,532	
	Ag Land Productivity Value	0	0	
	Assessed Value ** (Possible Homestead Limitations, see asterisk below)	162,245	178,470	

\*\* A residence homestead is protected from future assessed value increases in excess of 10% per year from the date of the last assessed value plus the value of any new improvements. (The limitation takes effect to a residence homestead on January 1 of the tax year following the first year the owner qualifies the property for the residential homestead exemption. [Sec. 23.23(c) Texas Property Code]).

Homestead Cap Value (Total Market Value - Assessed Value) = 62

\*\*\*NOTICE\*\*\*UNSCHEDULED WALK-IN PROTEST PERIOD will NOT be available due to recent health concerns\*\*\*\* If you disagree with the proposed value or any other action the appraisal district may have taken on your property, please visit www.wcad.org/covid-19-update by May 15, 2020 for all information regarding how property valuation reviews will be taking place this year. You have the right to file a protest by MAY 15 and receive a formal hearing if you are unable to resolve any concerns you may have regarding the property with the appraisal district. All information and updates will be provided through the website indicated previously.

#### SCHEDULED PROTEST FILING PROCEDURES

- Online: -Protest reasons of "Incorrect appraised (market) value" and/or "Value is unequal compared with other properties" are available online
  - Access the www.wcad.org website prior to the indicated Protest Filing Deadline, using your Quick Ref ID & Online Passcode
  - Select the ONLINE PROTESTS tab near the top of the page (further instruction included on our website)

    If you are unable to resolve your protest online, the ARB will mail you notification at least 15 days prior of the date, time, and
  - place of your formal hearing, and how it may take place as a result of current public health events.

#### In Person: -Due to recent public health events, the online protest option above is highly encouraged.

- Complete and sign the Notice of Protest form included with this letter and file with WCAD staff by the indicated Protest Filing Deadline. This option may not be available on the May 15 deadline. Refer to www.wcad.org/covid-19-update for the latest
- o \* The ARB will mail you notification at least 15 days prior of the date, time, and place of your formal hearing

#### -Due to recent public health events, the online protest option above is highly encouraged.

Complete and sign the Notice of Protest form included with this letter, or Protest by letter: include your name, property description, and reason for protesting

- Mail to the WCAD office on/before the indicated Protest Filing Deadline
- \*The ARB will mail you notification at least 15 days prior of the date, time, and place of your formal hearing

#### \*Protest hearings scheduled online will not receive further notification.

The carrying of a handgun at any meeting of a Governmental Entity is prohibited by Texas law, regardless of whether the handgun is concealed or not. Penal Code 46.035 (c)

Your protest must be filed online, postmarked or hand-delivered to our office by 5pm on the indicated Protest Filing Deadline: May 15, 2020. The ARB hearings are held at the WCAD office. Hearings typically begin on May 4th, however with the COVID-19 events, this date will likely change.

"The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally-elected

# NOTICE FORM ADDITIONS

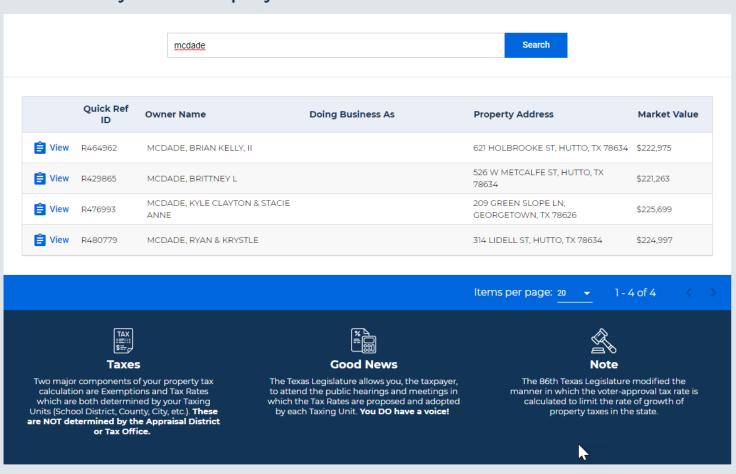
# SB2 -TAX RATE WEBSITE

http://Williamsonpropertytaxes.org

## Williamsonpropertytaxes.org



#### **Breakdown of your Local Property Taxes**



#### MCDADE, KYLE CLAYTON & STACIE ANNE 209 GREEN SLOPE LN, GEORGETOWN, TX 78626

Quick Ref ID: R476993 Owner ID: 00480880

R-20-9165-000A-0026 Geo ID:

#### **Taxes**

Two major components of your property tax calculation are Exemptions and Tax Rates which are both determined by your Taxing Units (School District, County, City, etc.). These are NOT determined by the Appraisal District or Tax Office.

Taxing Unit		Last Year's Taxes (2018)	No New Revenue Taxes (2019)	Voter-Approval Taxes (2019)	Proposed Taxes (2019)	Adopted Taxes (2019)	Difference Between No New Revenue and Proposed (2019)
<b>①</b>	Williamson CAD	N/A	N/A	N/A	N/A	N/A	N/A
0	City of Georgetown	<b>\$925.72</b> 0.420000	<b>\$912.06</b> 0.413261	<b>\$926.94</b> 0.420000	<b>\$926.94</b> 0.420000	<b>\$926.94</b> 0.420000	<b>\$14.87</b> 0.006739
0	Georgetown Independent School District	<b>\$2,823.78</b> 1.409000	<b>\$2,726.09</b> 1.358300	<b>\$2,687.36</b> 1.339000	<b>\$2,687.36</b> 1.339000	<b>\$2,687.36</b> 1.339000	<b>-\$38.73</b> -0.019300
0	Williamson County	<b>\$944.53</b> 0.419029	<b>\$915.93</b> 0.405821	<b>\$945.04</b> 0.418719	<b>\$1,052.95</b> 0.466529	<b>\$945.04</b> 0.418719	<b>\$137.02</b> 0.060708
0	Williamson County FM/RD	<b>\$88.96</b> 0.040000	<b>\$86.09</b> 0.038656	<b>\$89.08</b> 0.040000	<b>\$89.08</b> 0.040000	<b>\$89.08</b> 0.040000	<b>\$2.99</b> 0.001344
Tota	al	\$4,783.00	\$4,640.18	\$4,648.42	\$4,756.33	\$4,648.42	\$116.15



#### NO NEW REVENUE RATE

A calculated rate that would provide the taxing unit with approximately the same amount of revenue it received in the previous year on properties taxed in both years. This rate calculation does not include the impact of additional tax revenue resulting from new construction.



#### VOTER-APPROVAL RATE

Tax rate level that allows the taxing jurisdiction to collect more taxes, not including debt repayment, than the previous year. This is the maximum tax increase allowed by law without triggering an election to "rollback" the taxes.



#### PROPOSED RATE

This is the tax rate that is proposed by the taxing unit.



#### ADOPTED RATE

This is the tax rate that was adopted by the taxing unit for the specified tax year.

#### Tax Calculation:

Taxes Due = (Taxable Value \* Tax Rate) / 100 Taxable Value = Assessed Value - Exemptions Exemptions might include Homestead, Over65, Disabled Person, Disabled Veteran, etc.







#### **Tax Rate Public Hearings**

Good News: The Texas Legislature allows you, the taxpayer, to attend the public hearings and meetings in which the Tax Rates are proposed and adopted by each Taxing Unit. You do have a voice!

Below is the date / time / location of every public hearing and public meeting in which the Tax Rates are proposed and adopted.

#### City of Georgetown (view details)

No public hearings scheduled

#### Georgetown Independent School District (view details)

No public hearings scheduled

#### Williamson County (view details)

No public hearings scheduled

#### Williamson County FM/RD (view details)

No public hearings scheduled

#### **Taxable Values**

Two major components of your property tax calculation are Exemptions and Tax Rates which are both determined by your Taxing Units (School District, County, City, etc.). These are NOT determined by the Appraisal District or Tax Office.

Taxing Unit	Year	Assessed Value	Exemption Amount	Taxable Value
Williamson CAD	<b>2019</b>	<b>\$225,699</b>	<b>\$0</b>	<b>\$225,699</b>
	2018	\$225,410	\$0	\$225,410
City of Georgetown	<b>2019</b>	<b>\$225,699</b>	<b>\$5,000</b>	<b>\$220,699</b>
	2018	\$225,410	\$5,000	\$220,410
Georgetown Independent	<b>2019</b>	<b>\$225,699</b>	<b>\$25,000</b>	<b>\$200,699</b>
School District	2018	\$225,410	\$25,000	\$200,410
Williamson County	<b>2019</b>	<b>\$225,699</b>	<b>\$0</b>	<b>\$225,699</b>
	2018	\$225,410	\$0	\$225,410
Williamson County FM/RD	<b>2019</b>	<b>\$225,699</b>	<b>\$3,000</b>	<b>\$222,699</b>
	2018	\$225,410	\$3,000	\$222,410

#### Tax Calculation:

Taxes Due = (Taxable Value \* Tax Rate) / 100 Taxable Value = Assessed Value - Exemptions Exemptions might include Homestead, Over65, Disabled Person, Disabled Veteran, etc.

Exemptions and Tax Rates are both determined by your Taxing Units (School District, County, City, etc.) Market Value and Assessed Value are both determined by your Appraisal District

#### **Public Feedback**

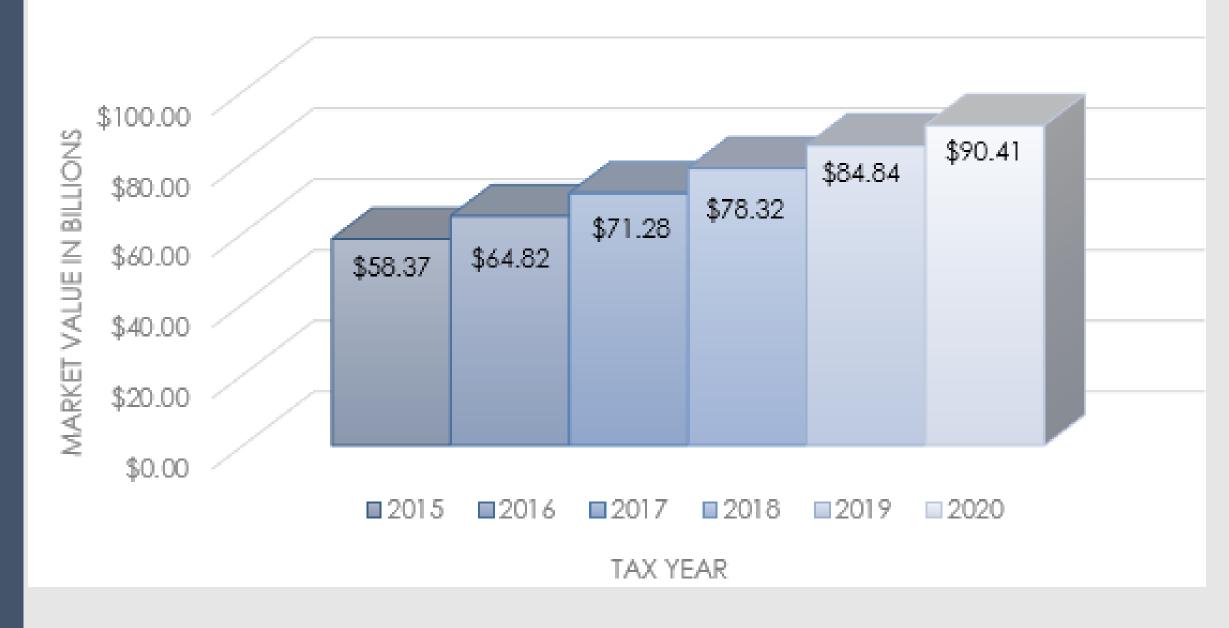
The property owner is invited to provide feedback regarding the Proposed Tax rates for the Taxing Units listed below. Please enter your contact information, enter your feedback, and press submit.

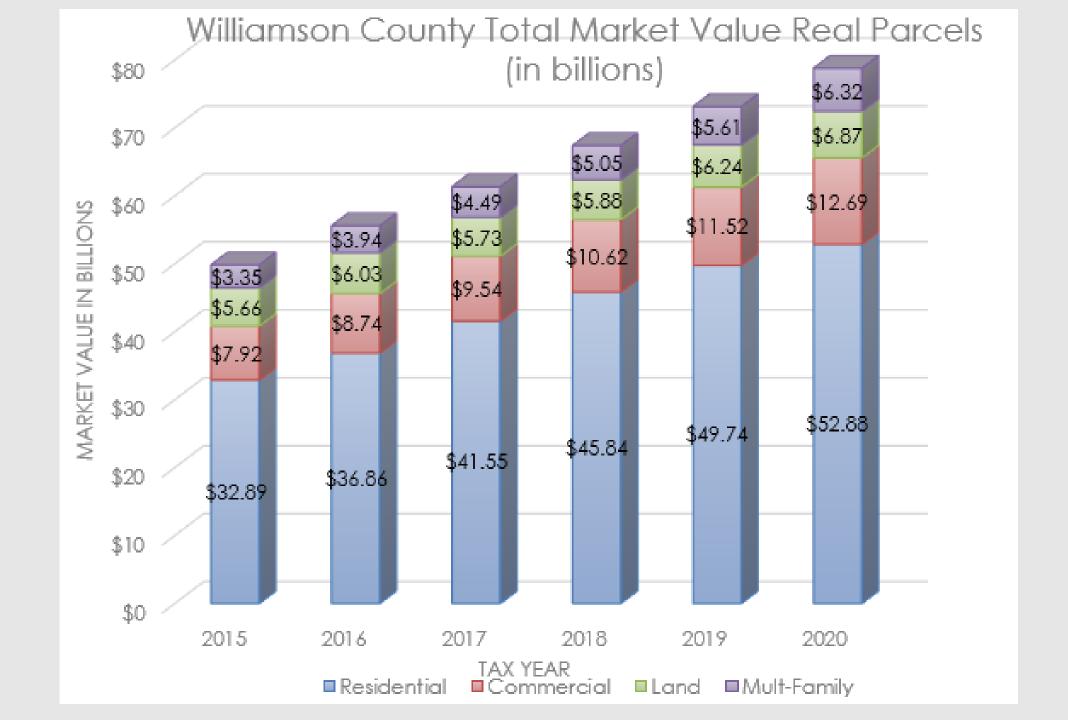
Email	Phone Number		
Enter email	Enter phone number		
Taxing Unit	Proposed Taxes (2019)	I support the proposed tax rate	Comments:
City of Georgetown	<b>0.420000</b> \$926.94	○ Yes ○ No	
Georgetown Independent School Distric	t <b>1.339000</b> \$2,687.36	○ Yes ○ No	
Williamson County	<b>0.466529</b> \$1,052.95	◯ Yes ◯ No	
Williamson County FM/RD	<b>0.040000</b> \$89.08	○ Yes ○ No	
			n not a robot Submit Feedback

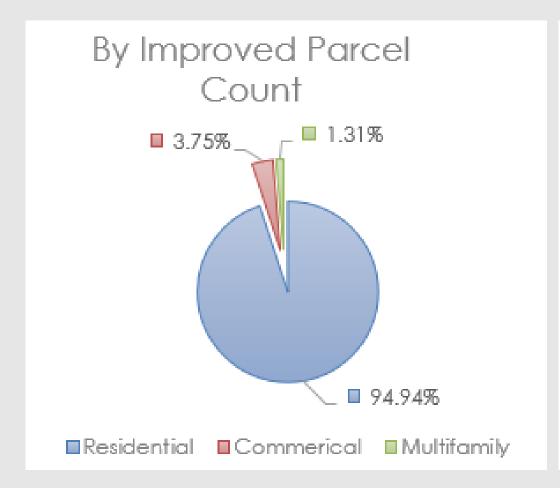
# WCAD APPRAISAL DATA 2020

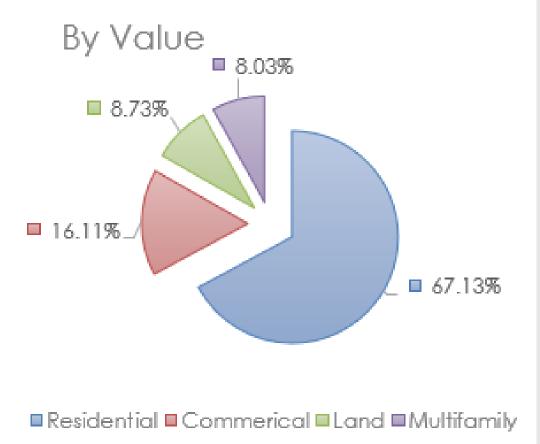
Follow along with your specific data on page 30-40 of the information emailed to you this morning

## Williamson County Total Market Value (in billions)

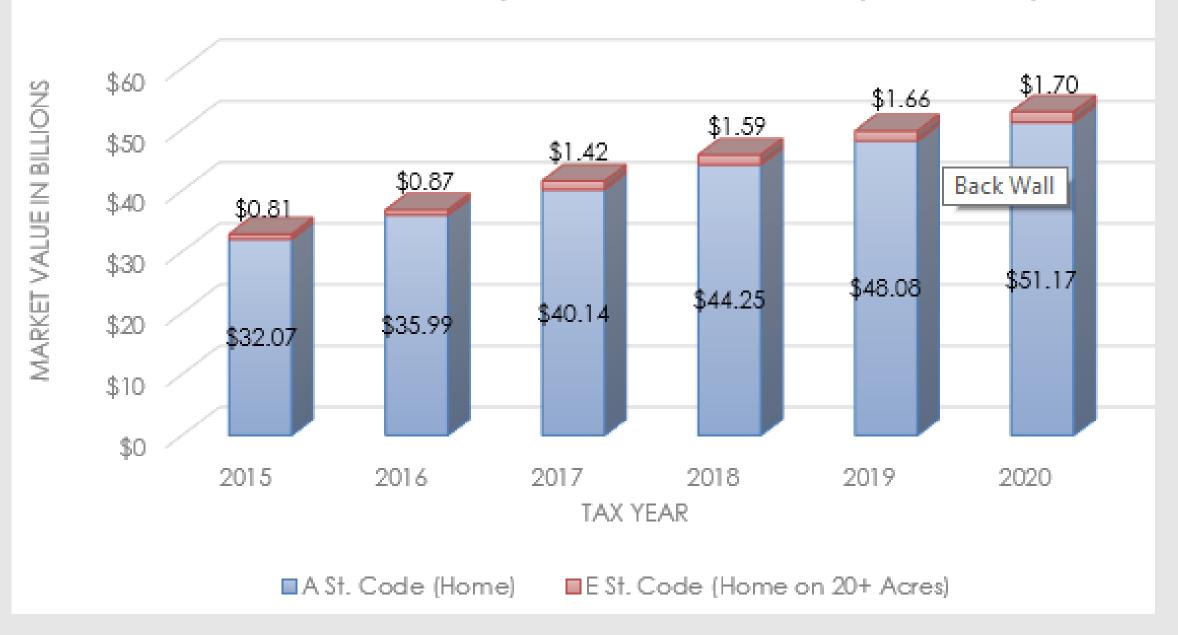


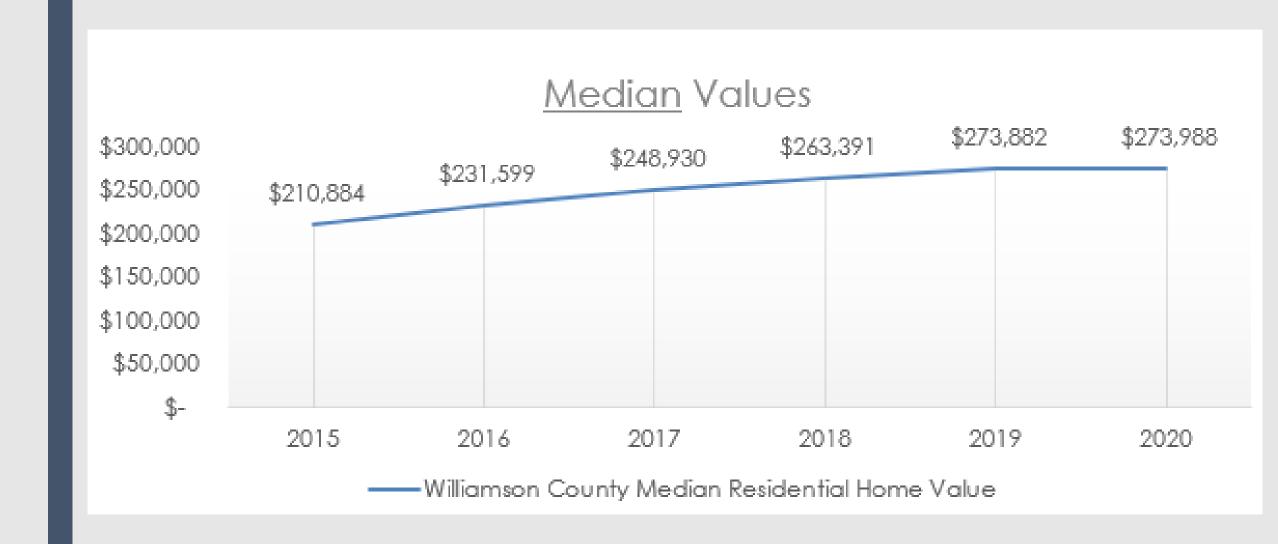


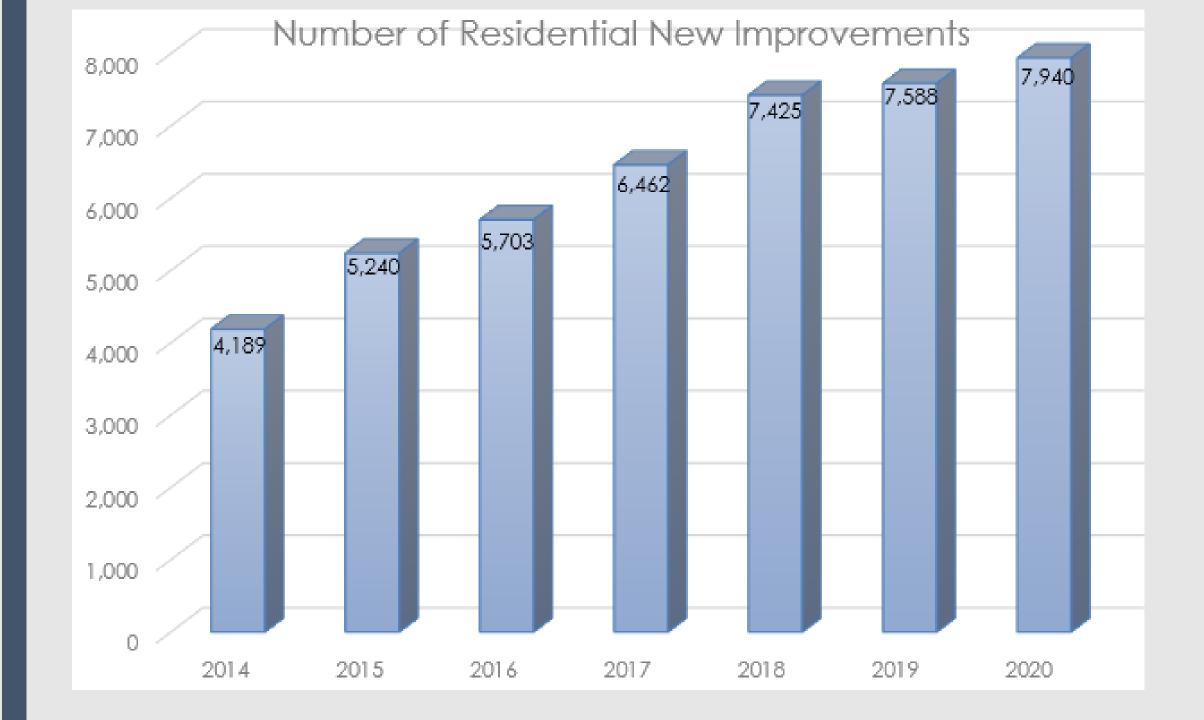




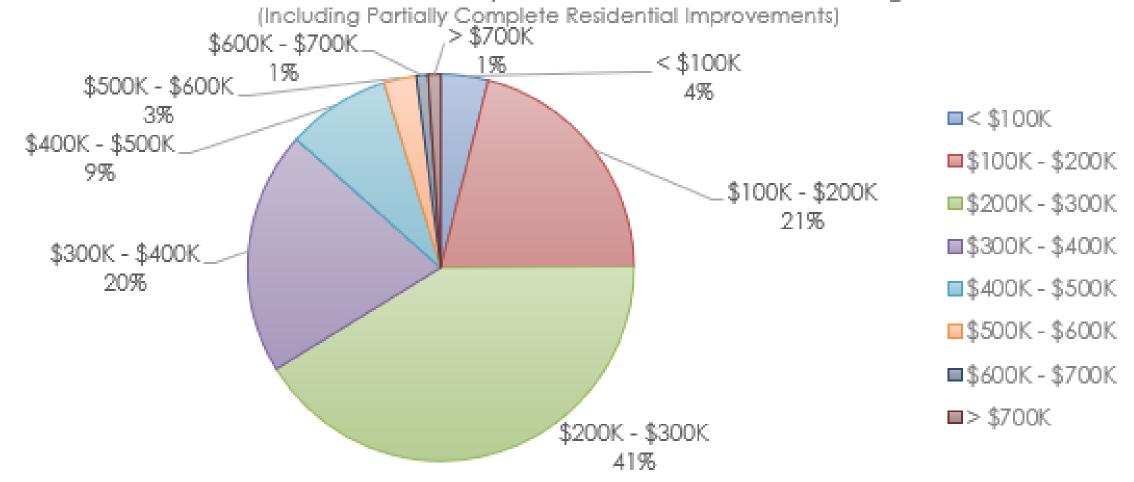
### Williamson County Residential Value (in billions)







## Residential New Improvement Value Ranges



### Williamson County Multi-Family Value (in billions)



### Williamson County Commercial Value (in billions)



