



CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY

Jim Hudspeth, RPA, RTA, CTA, CSTA, CCA
Chief Appraiser

I hope this list of some of our most frequently asked questions is helpful. Some of the explanations may have more detail but have been condensed in order to provide as many topics as possible. If I or any of the staff can help answer any questions or be of any assistance please let us know.

Sincerely,
Jim Hudspeth

Frequently Asked Questions

Who determines what the value is for my property?

In Texas, the Central Appraisal District of each county is responsible for determining the value of all taxable property that is located within the boundary of the county. The Central Appraisal District begins the appraisal process each January 1, and determines the value of property at it exists on January 1.

What if I don't agree with the value of my property?

The Central Appraisal District sends out notices of appraised value usually around April and May to inform the property owners if their property value for the upcoming year has increased over the previous year. If you disagree with this value, you have until May 31 or no later than 30 days from the date the notice was mailed (whichever is later) to file a protest with the Appraisal Review Board. The notice of appraised value will explain how you can file a protest with the Appraisal Review Board and will also include a protest form. Most Central Appraisal Districts will informally review your protest with you to try to resolve your concerns.

What is an Appraisal Review Board?

The Appraisal Review Board is a group of citizens that are authorized to resolve disputes between taxpayers and the Appraisal District. The Appraisal Review Board must base its decisions on evidence it hears from both the taxpayer and the Central Appraisal District and their decisions are binding only for the year in question. Once the Appraisal Review Board rules on your protest, it will send you a written order by certified mail.

What if I do not agree with the decision made by the Appraisal Review Board?

If you are dissatisfied with the Appraisal Review Board's findings, you have the right to appeal its decision to the state district court in the county in which your property is located. As an alternative to filing an appeal in state district court, a property owner in many cases is also entitled to appeal through binding arbitration.

Who determined what the tax rates are?

The governing body (city council, school board, etc...) of each local taxing entity decides what its tax rate will be each year. They decide what services they will provide in the coming year and how much money they will need to meet their budget. Each taxing entity adopts a tax rate that when applied to the taxable value of all the properties located within its boundaries will raise the needed tax dollars. State law provides that the process and requirements each local taxing entity must follow to adopt the tax rate each year.

What determines the amount of taxes I owe?

Every year, the tax rates adopted by each of the local taxing entities where the property is located are applied to the taxable value of the property as determined by the Central Appraisal District. When the adopted tax rates are applied to the taxable value of the property it provides the amount of taxes due for the year. This process creates the tax roll and generates the tax statements that are sent out by the Johnson County Tax Office.

When are taxes due?

Tax statements are mailed on or about October 1 each year and are due on receipt. January 31 of each year is the last day to pay without penalty and interest. Taxes are delinquent on February 1 of each year and subject to penalty and interest. If January 31 falls on a weekend or a legal state or national holiday, payment is considered timely if it is made on the next business day.

Does the Tax Office use the Post Office cancellation mark to determine of the date of payment?

Yes, if you mail your payment by regular first-class mail and it is properly addressed with postage prepaid, the post office cancellation mark is considered the date of payment. As long as the envelope has a Post Office cancellation mark of January 31 or prior, payment will be posted for January even though it may be received in February. If it is the day of the deadline you make want to take the envelope inside the Post Office to ensure it is post marked before February 1.

What if I do not receive a tax statement?

State law provides that failing to send or receive a tax bill does not affect the accrual or the validity of the tax, penalty or interest due by an individual, the tax's delinquency date, the existence of a tax lien or any other procedure the taxing unit institutes to collect the tax. Property owners know that property taxes are due each year and should check if they do not receive a tax bill.

What is a mortgage company is paying my taxes?

If a mortgage company is paying, they must request the tax information regarding your account from the tax office each year. If you receive a tax statement that should go to your mortgage company you will need to forward it to them so they can make payment out of your escrow account. If a mortgage company is paying the property taxes, you may want to check with them before the deadline to determine if your taxes were paid timely.

What is I received a tax statement but I am no longer the owner?

The Central Appraisal District determines the ownership of a property for tax purposes and you will need to contact our office so we can make a correction to the appraisal roll with the new owner's information.

What if I want to change the address of where my tax statement is mailed?

The Central Appraisal District of the county where the property is located will need to be notified in writing of any changes of the mailing address.

What is an exemption? Will it help me save money on my taxes? Where do I file an application?

An exemption will remove part of the value of your property from taxation and as a result help you save money by lowering your taxes. Some of the most common exemptions are a general homestead exemption, age 65 or older exemption, disabled exemption and a disabled veteran exemption to list a few. The Central Appraisal District of the county in which your property is located is where you will need to file an application for an exemption. The Central Appraisal District determines whether you qualify for an exemption and either grants or denies the exemption.

Are tax statements mailed if the amount due is very small?

Factoring in the cost of printing and postage, the Johnson County Tax office in the normal course of business do not send out tax statements with a total amount due of less than \$1.00 in an effort to save taxpayer money. According to the Texas Property Tax Code, if a tax statement is not mailed for this reason, penalty and interest does not apply. Once the total amount of taxed due reaches \$15.00 for all tax years, a tax statement is required to be sent with a period of time to pay the entire amount without penalty and interest.

How do installment payments work if I have an age 65 or older exemption or a disabled exemption?

Property owners who qualify for an age 65 or older exemption or a disabled exemption have the option to pay their current taxes due on their home in four installments. You must pay at least one-fourth the of the total tax amount due before February 1 delinquency date. Please note on your payment that you are paying your taxes in installments. The second quarter payment is due by March 31, and the third quarter payment is due by May 31 and the last quarter payment is due by July 31. If an installment payment is missed, there is a six percent penalty and also interest at one percent for each month it is delinquent. Unfortunately, a disabled veteran's exemption does not qualify for installment payments according to the tax code.

What does it mean when I have a tax ceiling or my taxes are frozen?

When you receive an age 65 or older exemption or a disabled person exemption you also receive a "tax ceiling" for your school taxes. This means that the amount of school taxes you pay on your home will not increase as long as you, or a surviving spouse that qualifies, own and live in that home. In general, the tax ceiling for the school tax is set at the amount of school taxes you pay the first year you qualify for the exemption. The amount of school tax you pay is "frozen". If the value of your home increases in following years or if the school tax rate increases it will not affect how much you pay because it is the amount of taxes you pay that are frozen. If the school tax amount falls below the tax ceiling, you would pay the lesser amount because they cannot rise above the tax ceiling unless you make improvements to your home such as adding a new room or building a swimming pool. Normal repairs or maintenance does not affect the tax ceiling. Other entities may also offer a tax ceiling due to legislation passed in 2004 that allow counties, cities and junior college districts to freeze or limit your taxes by adopting a tax ceiling. (Johnson County, Hill College and various cities have passed resolutions and adopted a tax ceiling.) The tax ceiling for these entities works the same as that of a school.

How about researching property accounts?

The Central Appraisal District will assist in research; however, accounts may have different names or spelling depending on how the Central Appraisal District listed the information of the property. The taxpayer is aware of the property they own and it is the responsibility of the taxpayer to clearly identify all of their property accounts when asking for research. Failure of an employee to identify an account is not considered a valid reason under the Texas Code for waiver of penalty and interest should one or more accounts remain unpaid. It is the taxpayer's responsibility to identify and account for all of the taxpayer's property when asking for assistance in research.

Do I owe property taxes if I own an interest in a gas well?

If the gas well is completed as of January 1 property taxes will be due beginning that year. The taxable value of your ownership interest in the gas well is applied to the tax rates of all the taxing units of where the pool is located to determine the amount of taxes.