



2022 Appraisal Notices Are in The Mail!

Property Tax Protest and Appeal Procedures

Mailing Delinquent Tax Statements

Appraisal Notices

An estimated 33,000 appraisal notices will be mail for the year 2022. Roughly 26,000 were mailed on May 2nd. All business personal property, along with some real, industrial, and commercial properties will be mailed in the coming weeks.

Industrial Business Personal Property and mineral appraisal notices were mailed by Capitol Appraisal on April 27th.

Texas law requires county appraisal districts to send appraisal notices to property owners when: (1) A change in the property's value increases by \$1,000 or more, (2) Any property receiving a homestead exemption, (3) New property owners who did not receive a notice in 2021, (4) any new accounts that have been created, (5) A notice must be sent if the property owner rendered their property with the Appraisal District.

It is important that you review the proposed value of your property, the date your notice was mailed and the deadline to file a protest. Since all notices are not mailed at the same time, there will be different filing deadlines. The filing deadline for the notices mailed May 2nd will be June 1st.

The notice contains important information about the property's location, ownership, and any tax exemptions that have been applied to the property. **The deadline to file an agricultural use application was April 30th.** It is important that you know that appraisers are still reviewing agricultural use applications that were received, but yet not processed in time for the May 2nd mailing. **If you received an appraisal notice that does not show your agricultural use on it, you will either receive a letter telling you the application was approved or denied. If it is denied, you have 30 days from the date of the letter to protest the denial.**

THE APPRAISAL DISTRICT DOES NOT SET THE TAX RATES.

Your city, county, school district, and other local taxing units will set the 2022 tax rate.

Exemption Changes: letters were mailed to (1) anyone whose homestead, over 65, disability or veteran's disability was canceled or modified, (2) Any property that does not have a homestead exemption on their current home when the situs address and mailing address match. (If you are a new owner and have already filed for your exemptions you may receive one of these letters.) CCAD has processed most of the exemptions that have been received. However, the software does not look to see if CCAD has already added an exemption filed by the new owner. **Please review your appraisal notice closely as any applicable/approved exemption(s) will show on the notice.**

Homestead, OV65 Exemptions Etc.

If you are receiving an over 65 or a disability exemption and this is your first year to receive the exemption, you will see the added exemptions on your notice but no ceiling information on the taxes. Starting in the second year, the tax ceiling will appear. If you have made an addition to your home and you have an exemption with a ceiling, the value of the new addition will cause an increase in your taxes. Your tax ceiling shown on your appraisal notice does not reflect the additional taxes caused by the addition to your home. The new tax ceiling will be calculated once all of the 2022 tax rates are set by the taxing entities. **(If you currently receive a residence homestead exemption, the exemption amounts shown on this notice are those provided by law as of the date of this notice. If Texas voters approve the proposed constitutional amendment to increase the general residence homestead exemption for school taxes from \$25,000 to \$40,000, your exemption amount will automatically increase, and**

school districts will compute your taxes using the greater exemption amount.)

If you have not filed for a homestead exemption you may do so once the home becomes your primary residence, is 100% complete, and ownership data is filed and recorded with the county accordingly. (Check with CCAD staff to inquire on further requirements.)

Agricultural Use

If your agricultural use has been denied, examples of the type of documentation to send for an informal or formal hearing would be: (1) livestock sales, or purchase receipts, (2) receipts showing the purchase or sale of agricultural products, (3) receipts for the purchase of fertilizer, feed, or veterinary services, (4) receipts for services such as baling hay, (5) dated photographs of ag use on the property.

Informal Reviews

The Appraisal District staff is available to answer any questions you may have and will do their best to resolve any disagreements in value or exemptions. **CCAD will have informal reviews with an appraiser this year, CCAD requests that you call and make an appointment.** Informal reviews will also be handled by phone, email, in person or through our website; www.cookecad.org. From our website, you can use "Contact Us" or "Online Protest". You will be asked to either mail, email, fax or use the CAD website "contact us" to send information. We ask that you send anything you feel would help the appraiser have a better understanding as to why you feel the proposed value is too high or why ag use should be granted.

Information that is helpful when discussing value would be: (1) Your settlement statement if purchased within the last 2 years, (2) an independent fee appraisal if the appraisal was completed within the last year, (3) dated photographs of any damages to your home along with an estimate to repair, (4) any comparable sales within the last year that you feel is comparable in size, age and condition to your property. The appraiser is only able to see the exterior of the property.

Most differences can be resolved with this information. The appraisal district has information on sold properties that will be used as well; however, we do not have the sales information of all properties that have sold.

Formal Protest

Property owners who disagree with the appraised value of their property, exemptions, or any other action by the appraisal district have the right to appeal to the ARB. The ARB is an independent panel of citizens responsible for hearing and settling property protests. The notice of appraised value includes instructions on how and when to file a protest, a protest form and *Property Taxpayer Remedies* Published by the Texas Comptrollers' office.

Filing a protest using the Online Protest (E-File), US Mail and Other Means of Filing

ALL PROPERTY ACCOUNTS are EILIGBLE to file a protest online. There are brief instructions on how to file online mailed with the appraisal notice(s).

You can also file your protest by US mail, fax, email, or use the drop box on the south side of our office. There is also a drive-thru where you can drop off your protest. We highly recommend that you use either the appraisal district email or our online protest portal.

Help Us to Help YOU.

Property Tax Protest and Appeal Procedures

The law gives property owners the right to protest actions concerning their property tax appraisals. Below is a list of reasons that are available to protest:

Reasons you can protest:

- Incorrect appraised (market) value
- Value is unequal compared with other properties
- Property should not be taxed in (Taxing unit).
- Property is not located in this appraisal district or otherwise, should not be included on the appraisal district's record.
- Failure to send required notice
- Temporary disaster damage exemption was denied or modified
- Exemption was denied, modified or cancelled.
- Ag use, open-space or another special appraisal was denied, modified or cancelled.
- Change in use of land appraised as ag-use, open-space or timberland.
- Incorrect appraised or market value of land under special appraisal for ag-use, open-space or another special appraisal.
- Owner's name is incorrect
- Property description is incorrect.
- Incorrect damage assessment rating for a property qualified for a temporary disaster exemption.
- Other

Property Taxpayer Remedies publication is available at the Cooke County Appraisal District: 201 N. Dixon St. Gainesville, Texas or our website: www.cookecad.org. The publication is also available on the Comptroller's website: www.comptroller.texas.gov/taxes/property-tax. Also available on their website and the appraisal district's website are two videos: "*How to Present Your Case at an ARB Hearing: A Homeowners Guide*" and "*How to Present your Case at an ARB hearing: A Guide for Small Businesses*."

The Comptroller's publication, *Property Taxpayers' 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 your options if you disagree with the decision of the ARB; such as filing in district court, binding arbitration, or filing with the State Office of Administrative Hearings (SOAH).

Review by the ARB

If you cannot resolve the issue informally with the county Appraisal District (CAD) staff, you may have your case heard by the ARB.

The ARB is an independent board of citizens that reviews problems with appraisals or other concerns listed above. It has the power to order the CAD to make the necessary changes to solve your issues. If you file a written request for an ARB hearing (called a notice of protest) before the deadline, the ARB will set your case for a hearing. You will receive notice of the date and time of the hearing. If necessary, you may request a hearing in the evening or on a Saturday or Sunday. Prior to your hearing, you may ask to

review the evidence the CAD plans to introduce at the hearing to establish any matter at issue.

Formal hearings before the Appraisal Review Board (ARB) will be available via conference calls or in person. If you are scheduled for a

hearing before the ARB, you will receive documentation prior to your hearing date giving you the date and time of your hearing as well as an explanation of the procedures for the conference call. ARB hearings are subject to the Open Meeting Act. For anyone who would like to listen to the meeting there is a phone number and an ID number to join the meeting. You can call our office at 940-665-7651 and request the phone number and ID number.

Hearings by conference call will require evidence and the appropriate affidavit form to be signed and submitted to the ARB five (5) days prior to your hearing. You can find the required affidavit on our website at www.cookecad.org under "Forms", "ARB", "Property Owner Affidavit of Evidence".

To the greatest extent practicable, the hearing will be informal. You or your designated agent will present evidence or you may send the notarized evidences for the ARB to review at your hearing. The CAD representative will also present evidence about your case. You may cross-examine the CAD representative. The ARB will make its decision based on the evidence presented. In most cases, the CAD has the burden of establishing the property's value by a preponderance of the evidence presented.

You should review ARB hearing procedures to learn more about evidence and related matters. You will find a protest form on the back of your appraisal notice. You can get a copy of a protest form from the appraisal district lobby, our website www.cookecad.org or from the Comptroller of Public Accounts at www.comptroller.texas.gov/taxes/property-tax/prottests/index.php

You should not try to contact an ARB member outside of the hearing. The law requires ARB members to sign an affidavit saying that they have not talked about your case before the ARB hears it.

Review by the District Court, an Arbitrator or SOAH

After it decides your case, the ARB must send you a copy of its order by certified mail. If you are not satisfied with the decision, you have the right to appeal. To appeal such an order to district court, a party must file a petition for review with the district court within 60 days after you receive your notice of final value.

In certain cases, an alternative to filing an appeal in district court, you may file not later than the 60th day after you receive notice of the ARB order, a request for binding arbitration with the county appraisal district. If the subject of your appeal has a value of \$1 million or more you may appeal to the State Office of Administrative Hearings (SOAH). To appeal an ARB order to SOAH, a property owner must file with the chief appraiser of the appraisal district not later than the 30th day after the date the property owner receives notice of the order. Appeals to district court, binding arbitration, or SOAH all require payment of certain fees or deposits.

Tax Payment

In any case you must pay either the amount of taxes due on the portion of the taxable value not in dispute or the amount of taxes due on the property under the order from which the appeal is taken.

INFORMATION ON TAX RATES, PUBLIC HEARINGS, & PROPERTY TAXES

WILL BE AVAILABLE IN AUGUST AT: TEXAS.GOV/PROPERTYTAXES

You will receive a post card in the mail.

More Information

You can get additional information on how to prepare a protest from the Comptroller's publication, *Property Tax Basics*, available on the Comptroller's Property Tax Assistance Division's website at www.comptroller.texas.gov/taxes/property-tax/basics.php or from the appraisal district website www.cookecad.org under **Videos**.

Deadline for Filing Protests with the ARB

On or before May 26*

(Or 30 days after a notice of appraised value was mailed to you, whichever is later).

Our office is located at: 201 N. Dixon St. Gainesville, Texas.
Office hours are 8 am to 5 pm, phone number: 940-665-7651,

fax number: 940-668-2587. You can also reach us by email at cookecad@cookecad.org or arbsecretary@cookecad.org.

Late protests are allowed if you miss the usual deadline for good cause. Good cause is some reason beyond your control, such as a medical emergency. The ARB decides whether you have good cause. **Late protests are due the day before the ARB approves records for the year.** Contact your appraisal district for more information.

Special Deadlines

For change of use (the appraisal district informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is not later than the 30th day after the notice of the determination was mailed to you.

For ARB changes (the ARB has informed you of a change that increases your tax liability and the change did not result from a protest you filed), the deadline is not later than the 30th day after the notice of the determination was mailed to you.

If you believe the appraisal district or ARB should have sent you a notice and did not, you may file a protest until the day before taxes become delinquent, usually February 1st.

* The deadline is postponed to the next business day, if it falls on a weekend or holiday.

DELIQUENT TAXES STATEMENT MAILING

Delinquent tax notices for the current tax year (2021) are mailed each year at least 30 days but not more than 60 days before July 1st, per the Texas Property Tax Code, Section 33.07(d). Delinquent notices for the tax year 2019 will be mailed on May 1 or as soon as possible thereafter. If you receive a delinquent notice and you believe it is in error, please call the Cooke County Appraisal District's Collection Department at 940-665-7651, and Press 1.

Full or partial payments are always accepted. In order to better serve and offer assistance to the taxpayer, various payment options may be available. Taxes can be paid with a credit/debit card or by e-check through our website: www.cookecad.org. We also offer an installment payment plan option. Please feel free

The Cooke County Appraisal District is available to answer your questions. Our office is located at: 201 N. Dixon St. Gainesville Texas. We are open Monday through Friday 8am to 5pm, and may be reached by phone: 940-665-7651, fax: 940-668-2587, or email address cookecad@cookecad.org.

to call the Cooke County Appraisal district at your convenience to discuss any and all payment plan options.

PROPERTY TAX PAYMENT INFORMATION

- **Delinquent Tax Notices** will be mailed on May 1. An **additional 15% attorney's fee** will be added on **July 1** to any unpaid balances.
- **Payment Agreements** are available on all delinquent taxes with some possible limitations.
- **Full or Partial** payments are accepted.
- **Payments received by mail are posted according to the postmarked date.**
- **All website and phone payments** are posted according to the date of the completed payment process.
- **Accepted methods of payment** include cash, check, money order, cashier's check, credit/debit card and e-check. Payments can also be made through our website at www.cookecad.org.
- **A drive-up window** and an afterhours/weekend/holiday drop box are located on the south side of the building for your convenience.

Hardships: The law requires timely payments be made without regard to the circumstances of the owner.

If you received a letter requesting that you re-apply for your agricultural use and you have not completed the new application you risk losing you ag use. To help you complete your application there is a sample completed application on our website under the Agricultural Use Tab, look for "Example Completed Agricultural Application."

You can search by your name, property ID, situs address or use the Advanced Search option. You will need to enter the Tax Year you are wanting to look at. You can also see if the taxes have been paid or still due.

When considering the purchase of property, you may want to know what the taxes would be without any exemption. Within the section "Taxing Jurisdiction" you can see what the taxes are with the current exemptions and then without exemptions.

You are able to view your property from within your account by clicking on "Map" located in the top right-hand corner. To view all of Cooke County use the "Map Search" in the lower left-hand side of the home page. If you are viewing the account, the "Map Search" is located in the top right-hand corner.