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Brazos County Representatives,

The top priority during the COVID-19 Pandemic is to reduce the transmission of the virus. It is important for you to know Texas appraisal districts have been in contact with the Governor's office and taxing unit organizations regarding critical time frame issues. However, there are currently no waivers or extensions pertaining to this year's ad valorem appraisal year. Our offices are about to experience the busiest time of the year concerning taxpayer visits and correspondence. Many property owners will see a 6 to 8 percent jump in their property values at the time when the country is in the middle of the worst economic crisis and health event most of us have ever experienced.

Texas appraisal districts are mandated to appraise as of January 1 and will undergo the same "checks and balances" as in past years. The Property Value Study and MAPS Review are still scheduled to occur. Texas school funding will still be reliant on appraisal districts maintaining market values based on the previous year's sales of similar properties. Certified appraisal values are required to be sent to the taxing units by July 25. There is currently nothing in the property tax law that will allow the current pandemic to factor into this year's property tax appraisal valuation. Property owners will consider a January 1 market value unacceptable due to declining economic conditions. Just as a flood would require a modified disaster valuation, the current pandemic creates similar circumstances.

Unless action is taken to enact a waiver to maintain 2019 values for 2020 or extends property tax code deadlines, 2020 Notices of Appraised Value will begin to be mailed in the immediate future (starting April 10 in Brazos County). The mailing initiates a thirty-day time limit for property owners and tax agents to start visiting and calling the office to exercise their rights to protest the appraisals and schedule appraisal review board hearings.

If our buildings are closed to the public, we will still receive protest forms by mail and email. Appraisal Review Board hearings will need to be scheduled to allow value certification by the deadline. Appraisal Review Board mandatory training must be conducted prior to hearings. The training is on hold at this time, so hearings cannot take place until training has occurred.

There will be an increased need for telephone ARB hearings to keep COVID-19 exposure down, which will delay the process. Transmission of data between property owners and the ARB during a telephone hearing could be done by scanning and emailing, but that will be a cumbersome process and lengthen each hearing. Furthermore, many property owners may not even own a computer and/or a printer with scanning capabilities.

I respectfully request you convey to State leaders the need for Texas Taxpayer Relief from this urgent situation. Again, appraisal districts are still required to appraise property at its January 1 value even though we are in the middle of a pandemic that will affect our economy throughout this year. Let others know we anticipate a high number of property tax appraisal appeals due to the economic decline. While we are all sympathetic to the situation we are facing, our hands are tied regarding this year's reappraisal. There is also a high potential of the July appraisal roll certification being delayed or at the very least being less accurate because of the challenges we will face. Limiting or prohibiting in-person informal and formal hearings in the next few weeks will contribute to the delay. By not taking immediate action pertaining to this year's ad valorem appraisal and process, the matter will only exacerbate an already serious time for Texans.

If you have any question or concerns regarding this matter please do not hesitate to contact me. I am available by phone (979-774-4100), email (mprice@brazoscad.org).

Sincerely,

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