



# Texas Association of Appraisal Districts

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Dear TAAD Members:

### ***Unique challenges.***

Certainly, we find ourselves in uniquely challenging times, as every aspect of “life as we once knew it” has been completely interrupted, turned upside down by the COVID-19 pandemic. Here, in Texas, every government entity and most private industries have been impacted by financial fallout caused by this global event.

While appraisal districts statewide are no exception, our continued and timely operation is essential to keeping local government (including key health and safety operations) up and running. The TAAD executive board recognizes that every chief appraiser in Texas must balance the serious and legitimate concerns for the health and safety of district staff, ARB members, and the general public with existing statutory mandates; namely, mailing millions of appraisal notices in the upcoming weeks, followed shortly by equalization (traditionally, involving hundreds of thousands of visits by property owners and their consultants). This must be accomplished while our federal, state, and local leaders are asking (and in many cases requiring) everyone to stay home, avoid contact with others, and shut down businesses deemed nonessential. It is hard to imagine worse timing than that caused by the collision of these two major requirements.

### ***Valuation options investigated.***

When Governor Abbott declared a statewide disaster on March 13, TAAD promptly communicated with his office and other state agencies—raising concerns and seeking solutions. Issues discussed included freezing values from 2019 for this tax year, along with either waiver of the 2020 property value study or altering it to accommodate more conservative valuations. While the Governor’s and Comptroller’s staffs considered and researched such initiatives, they concluded that the measures would require legislative action and could not be effected by any one state official, state agency, or individual chief appraiser.

### ***Equalization and exemptions.***

At this point in the tax administration calendar (with most CAD reappraisals complete), many chief appraisers still find themselves fielding calls from local officials concerning possible freeze of values.

Based on our investigation, that option seems highly unlikely.

**Therefore, TAAD recommends that chief appraisers deliver value notices, as and when appropriate, based on values derived in compliance with each respective district's current reappraisal plan.**

Shifting focus away from remedies such as freezing values and PVS changes, TAAD will continue to work with state officials to address issues concerning equalization logistics. Possibilities include finding alternative ways to conduct hearings (e.g., through telecommunications and other electronic means). Governor Abbott's disaster declaration, having suspended some requirements of the Open Meetings Act, will provide greater flexibility regarding ARB hearings. We are also investigating whether the new temporary disaster exemption under section 11.35 applies to economic disaster, and if so, how such applications should be handled.

***Closing.***

These issues and challenges, though not insignificant, should be viewed in the larger context of the vast disruption and personal suffering and loss wrought by this global health crisis.

The executive board wants all members to know that TAAD is here as your resource. As always, please feel free to reach out to us with any of your ideas, suggestions, or concerns. **We will keep you informed as this situation unfolds.**

Stay strong and safe. We will all get through this together.

Sincerely,



**Jeff Craig**  
President,  
Texas Association of Appraisal Districts



**Marya Crigler**  
President-elect



**Alvin Lankford**  
Vice President



**Roland Altinger**  
Secretary-Treasurer



**Mark Price**  
Past President



**Brent South**  
Chair, Legislative Committee