Region One Education Service Center

The Experts' Guide to Property Taxes

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PROPERTY TAX LIFE CYCLE

JANUARY 1
PROPERTY VALUES ARE SET

MID-APRIL
NOTICES OF APPRAISED VALUE ARE SENT OUT

MAY 15
DEADLINE TO FILE A PROTEST

JULY 25
CERTIFICATION OF APPRAISAL ROLL

AUGUST / SEPTEMBER
TAX RATES SET

OCTOBER
PROPERTY TAX BILL BEGIN TO BE MAILED OUT

NOVEMBER
VOTER APPROVAL ELECTIONS ARE HELD

JANUARY 31
PROPERTY TAX BILL PAYMENT DUE

APPRAISAL DISTRICT PERSPECTIVE

PRELIMINARY VALUES VS. CERTIFIED VALUES

Preliminary values are subject to change; certified values establish the official tax roll.

MARKET VALUE, APPRAISED VALUE, AND TAXABLE VALUE

Market value reflects current market conditions; appraised value is the district's estimate; taxable value is after exemptions or limitations.

EXEMPTIONS AND TAX CEILINGS

Exemptions reduce taxable value; tax ceilings limit the amount of taxation on eligible properties.

VALUE UNDER PROTEST

Properties under protest are reviewed and may result in value adjustments.

LARGE ACCOUNT CHANGES

Significant value changes may impact tax revenue and should be monitored for accuracy and compliance.

SUPPLEMENTS AND CORRECTIONS

Supplements add omitted property to the roll; corrections adjust errors to ensure accuracy and equity.

BUSINESS PERSONAL PROPERTY

Includes equipment, inventory, and other personal property used in a business; subject to appraisal and taxation.

AGRICULTURAL VALUATION

Special appraisal based on productivity use rather than market value; designed to support agricultural operations.

SCHOOL DISTRICT PROPERTY VALUE STUDY CONSIDERATIONS

Analyzes trends and factors affecting property values to support planning and tax rate decisions.

TAX OFFICE PERSPECTIVE

1. **RECEIVING ADOPTED TAX RATES**
Timely receipt and verification of approved tax rates from the taxing entities.

2. **M&O AND I&S RATE SETUP**
Separate setup of Maintenance & Operations (M&O) and Interest & Sinking (I&S) rates.

3. **TAX BILL GENERATION**
Accurate and timely generation of tax bills for all properties within the district.

4. **PAYMENT PROCESSING**
Efficient processing of taxpayer payments through multiple secure methods.

5. **ESCROW AND MORTGAGE COMPANY PAYMENTS**
Coordination and posting of payments received from escrow and mortgage companies.

6. **CURRENT COLLECTIONS**
Collection of taxes due within the current year to support timely cash flow.

7. **DELINQUENT COLLECTIONS**
Pursuit of delinquent taxes through notices, reminders, and enforcement actions.

8. **REFUNDS AND ADJUSTMENTS**
Processing of overpayments, exemptions, corrections, and other adjustments.

9. **MONTHLY REPORTS**
Preparation of detailed monthly reports for transparency and informed decision-making.

10. **RECONCILIATION WITH DISTRICT RECORDS**
Regular reconciliation of system records with district reports to ensure accuracy and integrity.

SCHOOL FINANCE CONNECTION

DELINQUENT TAX PERSPECTIVE

Mailings

Telephone Calls

Text Messaging

Payment Locations

Skip Tracing

Personal Home Visits

Litigation

Tax Sales

Truth-in-Taxation Seminars

Tax Cycle Presentations

Legislative Updates

Bankruptcy Representation

MYTHS vs. FACTS

MYTH	FACT
Certified value equals cash collected	Collections, refunds, delinquencies, and adjustments affect actual revenue.
If values go up, districts automatically have more money	Compression, state aid, exemptions, rates, and collection percentages all matter
The appraisal district sets the school tax rate	The school board adopts the school district tax rate
The tax office explains the district budget	The tax office explains billing and payment; the district explains its budget and tax rate
Property tax work ends after rate adoption	Billing, collections, reconciliation, refunds, delinquent monitoring, and audit work continue
Delinquent collections are extra money	They must be properly tracked, reconciled, budgeted, and reported
A lower tax rate means every taxpayer's bill goes down	Tax bills also depend on taxable value, exemptions, and tax ceilings
PVS only matters to appraisal districts	It can affect school finance planning and state funding assumptions

REAL-WORLD SCENARIOS

SCENARIO 1

CERTIFIED VALUE DROPS

A district built its preliminary budget using preliminary values. Certified values come in lower than expected.

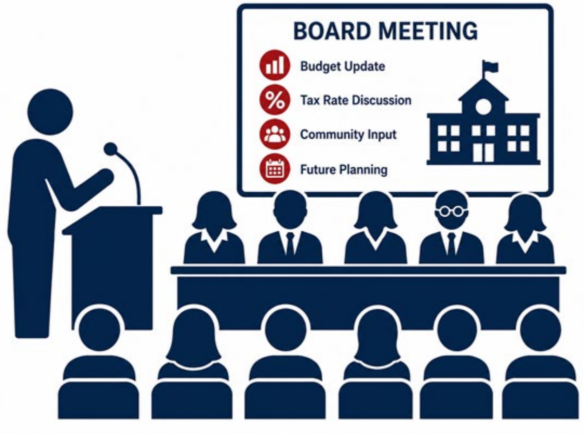
SCENARIO 2

ACCOUNT UNDER PROTEST

A large commercial property is under protest and could materially affect district taxable value

SCENARIO 3

TAXPAYER ATTENDS MEETING



A taxpayer comes to a board meeting and says, “The school district raised my appraisal and now my taxes are too high

REAL-WORLD SCENARIOS

SCENARIO 4

RECONCILIATION PROBLEM

It is year-end, and the district's general ledger does not match the tax office collection report

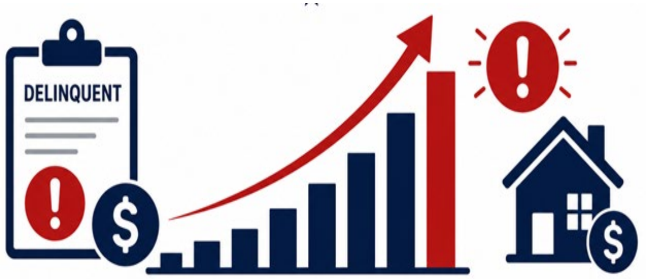
SCENARIO 5

ESCROW FAILURE

A taxpayer calls the district angry because their mortgage company failed to pay the tax bill

SCENARIO 6

TAXPAYER ATTENDS MEETING



Prior-year delinquent collections are higher than budgeted

QUESTIONS FROM THE AUDIENCE

QUESTIONS

Q&A

ANSWERS