



FUNCTIONS OF THE JEFFERSON CENTRAL APPRAISAL DISTRICT AND HOW YOUR PROPERTY IS APPRAISED

THREE COMPONENTS OF THE APPRAISAL DISTRICT

The Appraisal District Office

The Appraisal District does not levy a tax for its operations. Instead, it is funded by the taxing entities within its jurisdiction. Each taxing entity pays a portion of the District's budget in direct proportion to the taxes it levies.

The Chief Appraiser is appointed by the Board of Directors to administer the Appraisal District office. The Chief Appraiser is responsible for appraising all property within the District; determining all exemption and special appraisal requests; conducting reappraisals of property; notifying the taxpayers, taxing entities, and the public about matters affecting their property values; and maintaining maps of all property within the District.

The Board of Directors

The Board of Directors of the Jefferson Central Appraisal District is comprised of nine members. Five of the members are elected by the governing bodies of the County, cities, school districts, and certain special districts within the District; and three of the members are elected by the general public. The Jefferson County Tax Assessor-Collector also serves as a member of the Board of Directors.

The Board of Directors oversees the activities of the Appraisal District. They do not appraise property or make decisions that affect the appraisal records; instead, they select the Chief Appraiser, adopt the budget, and make sure the District follows policies and procedures set by law.

Any person wishing to address the Board of Directors concerning a matter under their jurisdiction may do so by submitting a written request to make public comments by 8:00 a.m. on the day of the meeting. Persons addressing the Board are limited to a five-minute presentation; however, additional time may be granted at the discretion of the Board Chairperson.

The District will make every attempt to provide an interpreter for non-English speaking persons or for the hearing impaired. The request must be submitted to the District at least 7 days prior to the Board meeting. If the District cannot comply with the request, the Board and requesting party will be properly notified. The person requesting the interpreter must arrive at the Appraisal District office at least 15 minutes prior to the Board meeting in order to meet with the interpreter. The District provides handicapped parking, a ground floor meeting room, doors with no barriers, and restrooms equipped for the disabled. However, if a person has a disability that prevents him from entering the District's office or Board meeting room, he should notify the District in writing at least 7 days prior to the scheduled meeting. The notice should describe the person's disability and how it prevents the person from having access to the Board. Upon receipt of such notice, the Chief Appraiser will determine whether the person can be given access to the Board or if other means must be arranged. Under such circumstances, the Chief Appraiser shall inform the Board of the reasons why the person was not able to address the Board in person.

The Appraisal Review Board

The Appraisal Review Board (ARB) is a group of citizens authorized to resolve disputes between taxpayers and the Appraisal District.

ARB members are appointed by the Board of Directors. An individual must be a resident of the District for at least two years to serve on the ARB. Current or former Board members and employees of the Appraisal District; current employees of the State Comptroller's Office; and current members of the governing body, officers, or employees of a taxing unit cannot serve on the ARB. Former members of the governing body or officers of a taxing unit served by the District cannot serve on the ARB until the fourth anniversary of the date the person ceased to be a member of officer. ARB members also must comply with special conflict of interest laws.

The ARB determines taxpayer protests and taxing unit challenges. In taxpayer protests, it listens to both the taxpayer and the Appraisal District. The ARB determines if the Appraisal District has granted or denied exemptions and agricultural appraisal properly. The ARB's decisions are binding only for the year in question. The ARB begins hearing protests in late May and finishes by July 20.

PROPERTY VALUATION INFORMATION

How the District Appraises Your Property

The Appraisal District sets the value of your property each year. The appraisal process has four stages: valuing the taxable property, protesting the values, adopting the tax rates, and collecting the taxes. The Appraisal District is responsible for the first two stages: valuing the taxable property and handling protests on those values. The governing bodies of each of the taxing entities in Jefferson County are responsible for adopting the tax rates which are applied to the taxable value of your property as determined by the Appraisal District. The Tax Office then mails out tax statements and collects the taxes. The Jefferson County Tax Office collects the taxes for all entities in Jefferson County. For information pertaining to the collection of taxes, you may contact the Jefferson County Tax Office at 409-835-8516 or P. O. Box 2112 Beaumont TX 77704.

The appraisal process begins when the Appraisal District places a value on your property reflecting its condition and market value as of January 1. The Jefferson Central Appraisal District conducts a complete, countywide reappraisal once every two years. Reappraisals are conducted in odd-numbered years. In between reappraisals, however, the Appraisal District may reappraise certain properties and/or areas of the District as necessary to maintain a level of appraisals reflective of current market values.

The Appraisal District uses mass appraisal techniques to appraise the 150,000+ parcels of property within its jurisdiction. In mass appraisal, the Appraisal District first collects detailed descriptions of each taxable property in the District. It then classifies properties according to a variety of factors, such as size, use, and construction type. Using data from recent property sales, the District appraises the value of typical properties in each class. Taking into account differences such as age or location, the District uses the typical property values to appraise all of the properties in the class.

For individual properties, the Appraisal District may use three common methods to value property: market, income, and cost approach. The market approach is most often used and simply asks, "what are properties similar to this property selling for?" The value of your home is an estimate of the price your home would sell for on January 1. The Appraisal District compares your home to similar homes that have sold recently and determines your home's value.

The District uses the other methods to appraise types of properties that do not often sell, such as utility companies and oil leases. The income approach asks, "what would an investor pay in anticipation of future income from the property?" The cost approach asks, "how much would it cost to replace the property with one of equal utility?"

Every year the Appraisal District mails out a Notice of Appraised Value to all property owners in the District. This notice indicates the proposed value for the year, any exemptions that may apply to you, and informs you on how to appeal if you do not agree with the valuation.

What Do I Do If I Do Not Agree with My Value?

The right to protest to the Appraisal Review Board (ARB) is the most important right you have as a taxpayer. You may protest if you have a concern about:

- The market value placed on your property:
 - Ask one of the District's appraisers to explain the appraisal. Be sure the property description is correct. Are the measurements for your home or business and lot correct? Gather blueprints, deed records, photographs, a survey, or your own measurements.
 - Are there any hidden defects, such as a cracked foundation or inadequate plumbing? Get photographs, statements from builders, or independent appraisals.
 - Collect evidence on recent sales of properties similar to yours from neighbors or real estate professionals. Ask the Appraisal District for the sales that it used to determine your value.
 - Consider using an independent appraisal by a real estate appraiser. Insurance records also may be helpful.

- If you decide to use sales information to support your protest, you should:
 - Get documents or sworn statements from the person providing the sales information.
 - Use sales of properties that are similar to yours in size, age, location, and type of construction.
 - Use recent sales. Sales that occurred closest to January 1 are best.
 - Weigh the costs of preparing a protest against the potential tax savings. Preparing a protest may not be worth the time and expense if it results in only a small tax savings.
- Is your property valued unequally compared with other property in the Appraisal District?
 - Determine whether the property value is closer to market value than other, similar properties. A ratio study or a comparison of a representative sample of properties, appropriately adjusted, for determining the median level of appraisal must be prepared to prove unequal appraisal.
- Did the Chief Appraiser deny you an exemption?
 - First, find out why the Chief Appraiser denied your exemption. If the Chief Appraiser denied your homestead exemption, get evidence that you owned your home on January 1 and used the home as your principal residence on that date.
 - If the Chief Appraiser denied a homestead exemption for part of the land around your home, show how much land is used as a yard.
- If the Chief Appraiser denied you an over-65, a disabled person's, or a veteran's exemption make certain you qualify.
- Did the Chief Appraiser deny agricultural appraisal for your farm or ranch?
 - First, find out why the Chief Appraiser denied your application. Agricultural appraisal laws have specific requirements involving ownership and use of the property. Contact the Appraisal District for information on eligibility requirements.
 - Gather your ownership records and management records or get information from local agencies that provide services to farmers and ranchers.
- Do the appraisal records show an incorrect owner?
 - Provide records of deeds or deed transfers to show ownership. If you acquired the property after January 1, you may protest the property's value. The law recognizes the new owner's interest in the taxes on the property.
- Is your property being taxed by the wrong taxing units?
 - An error of this sort is often simply a clerical error. For example, the appraisal records show your property is located in one school district when it actually is located in another school district.
- Is your property incorrectly included in the appraisal records?
 - Some types of taxable personal property move from place to place quite regularly. Property is taxed at only one location in Texas. You can protest the inclusion of your property in the appraisal records if it should be taxed at another location in Texas.
- If your property qualified for the 20% circuit breaker cap, was it calculated correctly? To qualify for the circuit breaker, there could not be a homestead exemption on the property in the current or previous tax year. In addition, you must be able to answer "yes" to the below questions.
 - Is your non-homestead real property valued at \$5,000,000 or less in the current year?
 - Did you own the property as of January 1 in both the current and previous tax years?
- Is there any other action the Appraisal District or ARB took that affects you?
 - You have the right to protest any Appraisal District action that affects you and your property. For instance, the Chief Appraiser may claim your property was not taxed in a previous year, and you disagree. You may protest only actions that affect your property.

How to File a Protest

Once the current year values are set (typically the middle of April through the middle of May each year), you must file a written Notice of Protest in order to discuss your valuation with an appraiser or to schedule a hearing with the ARB. If you received a Notice of Appraised Value, the Notice of Protest form was enclosed. You may also file a protest by email protest@jcad.org or by using the online appeal system on our website, eprotest.jcad.org. If you do not attach a copy of your protest form to your email, then you must include your PID or Account Number, name and mailing address, telephone numbers(s), your opinion of value of the property, and the reason for your protest (value too high, value not equal with other similar properties, exemption denied, etc.). You do not have to file a protest on the form provided. A protest in any written format will suffice providing it provides the requested information. Your protest must be filed with the Appraisal District by May 15 or the deadline date indicated on your Notice of Appraised Value.

If you file a protest, you will receive written notice of the date, time, and place set for the hearing at least 15 days in advance of your hearing. At the time you receive notification of your hearing date, you will also receive a copy of the State Comptroller's *Taxpayer Assistance Pamphlet*, a copy of the ARB hearings procedures, and a statement that you have the right to inspect and obtain a copy of the data, schedules, formulas, and any other information that the Appraisal District plans to introduce at your hearing.

Informal Review

Once the District receives your protest, an appraiser will contact you for an informal review. The informal review is intended to allow you to provide more detailed information on your property that may not have been discovered due to mass appraisal restrictions. It is the intent of the

appraisers to make any necessary value adjustments at the informal hearing to avoid the necessity of a formal protest hearing before the ARB. If you are able to resolve your protest during the informal review, your hearing with the ARB will be canceled.

Review by the Appraisal Review Board

If you cannot resolve your problem informally with the Appraisal District staff, you will have your case heard by the ARB at the date and time scheduled.

The ARB is an independent board of citizens that reviews problems with appraisals or other concerns allowed by protest. It has the power to order the Appraisal District to make the necessary changes to solve problems.

The ARB meets on the half-hour between 8:00 a.m. and 4:30 p.m., with the last appointments scheduled at 4:00 p.m. The ARB will hear protests on a first-come, first-served basis. Protest hearing registration will be open for the first 30 minutes of each session. Protest hearings can be conducted in person, by telephone or video conference, or by written affidavit.

The hearing will be informal and will last approximately 15 minutes, or longer if the protest covers 3 or more properties or involves complex property. You or a designated agent may appear in person to present evidence or you may send notarized evidence for the ARB to review at your hearing instead of appearing in person. The Appraisal District representative will then present evidence about your case, and you may cross-examine the Appraisal District representative. The ARB will then make its decision based on the evidence presented. The Appraisal District has the burden of establishing the property's value by a preponderance of the evidence presented.

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

EXEMPTION INFORMATION

Homestead Exemptions

A homestead exemption removes part of the value of your residence from taxation and lowers your taxes. In order to qualify for the homestead exemption, you must own your home as of January 1 of the tax year and use the home as your principal residence. If you have more than one house, you can only get exemptions for your main or principal residence. There are four types of homestead exemptions:

- **General Homestead:** For all homeowners.
- **Over-65 Homestead:** In addition to the general homestead exemption, once you become 65 years of age, you are entitled to the over-65 homestead exemption that exempts an additional amount from the value of your home. This exemption becomes effective on your date of birth and applies to the taxes for the entire year in which you turn 65. Please contact our office once you turn 65 to ensure that you are receiving this exemption. Once you receive the over-65 homestead exemption, you get a tax ceiling for your school taxes. In addition, Jefferson County and the City of Port Arthur also grant a tax ceiling. The taxes on your home for the entities granting the tax ceiling cannot increase above the lesser of the amount of taxes you would have paid the year you turned 65 based on a full year with the over-65 exemption or the amount of taxes paid in the following year. Should you move into a new residence after turning 65, this tax ceiling is transferable. Please contact the Appraisal District for more information on this matter.
- **Surviving Spouse Over-65 Homestead:** If your spouse who was receiving the over-65 homestead exemption dies, this exemption will transfer to the surviving spouse providing the spouse is 55 years of age or older and maintains ownership of the home. The surviving spouse must apply for this exemption.
- **Disability Homestead:** A person with a disability may get an additional exemption. A "disability" means either (1) you cannot engage in gainful work because of a physical or mental disability or (2) you are 55 years of age, blind, and cannot engage in your previous work because of your blindness. If you receive disability benefits under the Federal Old Age, Survivors and Disability Insurance Program administered by the Social Security Administration, you will qualify. Disability benefits from any other program do not automatically qualify you for this exemption. You may need information on disability ratings from the civil service, retirement programs or from insurance documents, military records, or a doctor's statement. You may receive the disability exemption in addition to the general homestead exemption but not in addition to the over-65 homestead exemption. A tax ceiling is also offered on the disability exemption by the school districts, Jefferson County, and the City of Port Arthur, and it is transferable.
- **100% Disabled Veteran Homestead:** If you are a disabled veteran who receives from the US Department of Veteran Affairs (1) 100% disability compensation due to a service-connected disability; and (2) a rating of 100% disabled or of individual unemployability, you are entitled to an exemption from taxation of the total appraised value of your residence homestead. Beginning in 2012, this benefit has been extended to the surviving spouse upon the veteran's death with certain restrictions.

Disabled Veteran Exemption

Another type of exemption granted is the disabled veteran exemption. You may qualify for this exemption if you are either (1) a veteran who was disabled while serving with the US armed forces or (2) the surviving spouse of child (under 18 years of age and unmarried) of a disabled veteran or of a member of the armed forces who was killed while on active duty. You must be a Texas resident. This exemption can be applied to any one property; the property does not need to be your homestead. Contact the Appraisal District for additional information on this exemption.

How to File for a Homestead Exemption on Your Home

You must use the District's application form, and you must file your application between January 1st and April 30th. Once an application is granted, you do not need to file again unless requested by the District. Be sure to include a copy of your driver's license or state-issued personal identification card with your application. Provide all the information and the documentation requested. For example, if you are claiming an Over-65 or Disability Homestead, you need to show proof of age or disability.

You may file late for a homestead exemption and a disabled veteran's exemption up to two years after the date taxes would become delinquent. You will receive a new tax statement with a lower amount or a refund if you have already paid your taxes.

How Much of an Exemption Can I Receive?

[Click here to see the current tax rates and exemption amounts granted by the various taxing entities.](#)

How Are Exemptions Affected When a Property Sells?

When a property sells with only a general homestead, the homestead exemption remains with the property for the remaining portion of the year. If the buyer qualifies for the general homestead exemption in the subsequent tax year, the taxes as they relate to the exemption will not be affected by the sale as the buyer will receive the same exemption as the seller. Taxes will increase; however, if the buyer does not use the property as a residential homestead.

Taxes may also be affected if the seller had a limited appraised value on the property. The Texas Property Tax Code prohibits the Appraisal District from increasing properties with a homestead exemption to no more than 10 percent per year unless new improvements, excluding ordinary maintenance, have been made. This limitation takes effect on January 1 of the tax year following the first tax year the taxpayer qualifies for any homestead exemption and expires on January 1 of the first tax year that neither the taxpayer or the taxpayer's spouse qualifies for a homestead exemption. These properties carry two values:

- the limited appraised value (assessed) which is the value, less exemptions, that taxes will be based on, and
- the market value which is the true value of the property

For example, if a property is appraised at \$100,000 in the prior year, and sales information is received that causes the District to increase the value to \$115,000 in the current year, the property will have a market value of \$115,000, but the assessed value will be \$110,000 (\$100,000 X 110%). When a property with the limited appraised value sells, the limit is removed, and taxes will be based on the market value.

Below is an example of how taxes are affected when a property with general homestead and appraised value limitation sells:

	Current Owner w/ HS	New Owner w/HS	New Owner w/o HS
Market Value	\$100,000	\$100,000	\$100,000
Assessed Value (limited appraised)	\$ 90,000	\$100,000	\$100,000
Taxes	\$1,630.84	\$1,852.18	\$2,766.60

When a property sells with an over-65 or disability exemption, the effect on taxes can be dramatic. While the general homestead exemption remains with the property for the remaining portion of the year, property owners can transfer the over-65 or disability exemption to their new home, causing the taxes from the date of sale to be prorated at a higher amount. If the property owner does not transfer these exemptions, they will remain with the property until the next tax year. Since the taxes for the school districts, Jefferson County, and the City of Port Arthur are frozen at the amount that was assessed when the property owner qualified for the exemption, once these exemptions are removed, the tax freeze is also removed.

Below is an example of how removal of the over-65 or disability exemption can affect taxes. In this example, the property owner qualified for the over-65 or disability exemption in 1996.

	Current Owner w/ HS	New Owner w/HS	New Owner w/o HS
Market Value	\$100,000	\$100,000	\$100,000
Taxes	\$589.72	\$1,852.18	\$2,766.60

Circuit Breaker Limitation on Appraised Value

Beginning in 2024, all real property valued at \$5,000,000 or less in 2024 and \$5,160,000 or less in 2025 will have a 20 percent circuit breaker cap on the appraised value, with the exclusion of land receiving the agriculture-use special appraisal and homestead properties that receive the 10 percent limited appraised value cap.

The circuit breaker provision of the Property Tax Code limits the amount the Appraisal District can increase your property value. The appraised value of qualifying real property is limited to an increase of no more than 20 percent per year unless new improvements, excluding ordinary maintenance, have been made. This limitation takes effect on January 1 of the tax year following the first tax year in which the owner owns the property and expires on January 1 of the first tax year that the owner no longer owns the property. If you owned your property as of January 1, 2023, you will receive this appraised value limitation in 2024. Your property will now carry two values:

- the circuit breaker cap value which is the value that your taxes will be based on, and
- the market value which is the true value of the property.

For example, the appraised value of your qualifying real property was \$100,000 last year. This year the Appraisal District appraises your property at \$125,000. No new improvements or additions have been made to the property since last year. The circuit breaker value is calculated as follows:

$$\$100,000 \times 20\% = \$20,000 + \$100,000 = \$120,000$$

Your taxes will be based on the circuit breaker value of \$120,000; however, the market value of your property will remain at \$125,000.

Should you sell your property, the limitation on its appraised value will be removed, and the tax base will increase to the market value. The circuit breaker currently applies to the 2024, 2025, and 2026 tax years.

Agricultural-Use Special Appraisal

Texas farmers and ranchers can be granted property tax relief on their land. They may apply for agricultural productivity appraisal and for a lower appraisal of their land based on how much they produce, versus what their land would sell for in the open market. The Texas Constitution authorizes two types of agricultural productivity appraisals, 1-d-1 and 1-d, named after the section in which they were authorized. For 1-d-1 appraisal, property owners must use the land for agriculture or timber but the land's use must meet the degree of intensity generally accepted in the area. Owners must also show that the land is being used for at least five of the preceding seven years. 1-d-1 appraisal does not restrict ownership to individuals and does not require agriculture to be the owner's primary business. Most landowners apply for the 1-d-1 appraisal.

Under 1-d appraisal, the land needs to be in use for at least three years, and the owner must be an individual versus corporations, partnerships, agency or organization. The land must also be the owner's primary source of income.

Penalties in the form of rollback taxes, or the difference between the taxes paid under productivity appraisal and the taxes that would have been paid if the land had been put on the tax roll at market value, will be imposed if qualified land is taken out of agriculture or timber production. A rollback tax occurs when a landowner switches the land's use to non-agricultural. These rollback taxes under 1-d-1 are based on the five tax years preceding the year of change. Under 1-d appraisal, the rollback extends back for three years.

Texas law also allows farmers and ranchers to use land for wildlife management and still receive the special appraisal, but the land must be qualified for agriculture use in the preceding year. Land under wildlife management must also meet acreage size requirements and special use qualifications.

The deadline to apply for productivity appraisal is April 30th of the current tax year. Owners of land qualified as 1-d must file a new application every year. Owners of land qualified as 1-d-1 need not file again in later years unless the chief appraiser requests a new application.