

Washington County Appraisal District

Frequently Asked Questions

Establishing Value

1. How often does the Washington County Appraisal District value my property?

To comply with Section 25.18(b) of the Tax Code, the Appraisal District must repeat the appraisal process for each property in the county at least once every three years. However, it can be reappraised as often as every year if the market is active in that area.

2. Why did my value change?

When an area is selected for reappraisal, value changes may occur for several reasons:

1. The correction of the database, such as a change in square footage, a pool not previously accounted for or a correction of property characteristics.
2. A value may be changed for equalization purposes.
3. Sales information may indicate the current appraised value is lower/higher than fair market value.

3. Why are you inspecting my property?

In order to make accurate appraisals on every property in our jurisdiction, we have to visit them periodically to ensure that the data used in making the appraisal is still correct. For instance, since we last visited your home:

1. The condition or characteristics of the structure could have changed.
2. The Appraisal District could have received a copy of a building permit indicating that a room was being added, the house was being remodeled, or some amenity such as a pool or detached garage was being added to or removed from the property.
3. Business Personal Property – The Appraisal District may inspect your property to update the records of the business in question. Also, there could be a history of another business or enterprise within the same location as your business (example: consigned goods, kiosks, or vending equipment).

4. What is an improvement?

Improvement means:

1. A building, structure, or fixture erected on or affixed to land
2. A transportable structure that is designed to be occupied for residential or business purposes, whether or not it is affixed to land, if the owner of the structure owns the land on which it is located, unless the structure is unoccupied and held for sale or normally is located at a particular place only temporarily.

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5. What is a homestead limitation or “capped” value?

Effective January 1, 2008, the Texas Property Tax Code, Section 23.23, states that a residence homestead is limited to a 10% increase. Rules:

1. Limitation takes effect one year after you receive your Homestead Exemption.
2. Limitation does not apply to new improvements added in that year (i.e., additions, pools, garages).
3. Limitation is removed when property sells and/or ownership changes.
4. Limitation will be shown on the Notice as "Homestead Capped Limitation".
5. All granted exemptions are subtracted from the Appraised “Capped” Value instead of the Market Value.
6. Appraised “Capped” Value minus applicable exemptions equals Taxable Value.
7. The Appraised “Capped” Value is not a lifetime limitation.

6. What is fair market value?

Fair market value means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

1. Exposed for sale in the open market with a reasonable time for the seller to find a purchaser
2. Both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use
3. Both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

7. How did the Washington County Appraisal District arrive at my value?

Utilizing comparable sales, income and/or cost data, a WCAD appraiser applied generally accepted appraisal techniques to derive a value for your property.

8. Can someone come look at my property?

The Appraisal District will inspect your property at your request under certain restrictions. If an interior on-site inspection is required, the appointment will be during normal working hours. An inspection request during the Appraisal Review Board (April through July) process would be difficult to schedule due to time and staffing constraints.