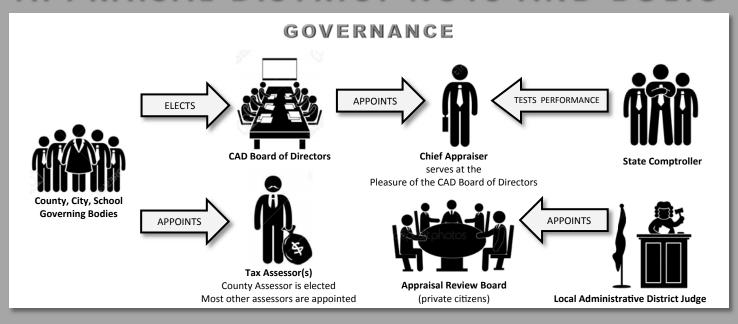
## APPRAISAL DISTRICT NUTS AND BOLTS



## AUTHORITY OVER VALUATIONS



County, City, School **Governing Bodies** 

No direct authority over values, but may veto a CAD budget



**CAD Board of Directors** 

No direct authority over values, but hires chief appraiser, sets the CAD budget, and decides the frequency of reappraisals



**Chief Appraiser** 

Sets property values



**Appraisal Review Board** 

If property owner appeals, ARB has authority to overrule chief appraiser and set a different value



**District Court** 

If property owner appeals again, district court can review ARB decision



**State Comptroller** 

Authority to audit CAD

## HOW A PROPERTY TAX IS CREATED



Chief Appraiser & the Appraisal Review Board





Set the value based on legal requirements



County, City, School & Governing Bodies



Sets tax rates based on desired revenue







Tax Assessor(s)



Multiplies the value by the rate (after subtracting exemptions) to set the tax bills and collects the taxes