

SAN AUGUSTINE COUNTY APPRAISAL DISTRICT

San Augustine Appraisal District realize that 2026 Notices of Appraisal Value have begin arriving in mailboxes. If you did not receive a notice, it is because your property's market value did not increase by more that \$1,000 from last year.

State law requires appraisal districts to value property at market value(Texas Property Tax Code Sec. 23.01(a). "Market Value" according to Texas Property tax Code Sec 1.04(7) means "the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- Exposed for sale in the open market with reasonable time for the seller to find a purchaser:
- 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; and
- Bothe the seller and purchaser seek to maximize their gains and neither is in apposition to take advantage of the exigencies of the other.

The State Legislature Of Texas requires appraisal districts to value property at the price it would sell for, regardless of any intent to sell.

The Appraisal District uses mass appraisal to value the properties in the county. For this reason, some properties will be valued too high and some properties will be valued too low. The Appraisal District uses all available sales, Marshall and Swift Valuation Services and State PVS data in order to set values. It is understandable that no one knows your property better than you. Because appraisers often cannot see inside a property, we encourage property owners to share information that may affect value, including photos, repair estimates or details about the condition of the home or improvements. Therefore, if there is specific data about your property that you believe the appraisal district don't know about, we will be more than happy to evaluate the data in our valuing of your specific property.

If you have questions about your market value, please do not hesitate to contact or visit our office. We are always happy to visit with property owners and explain how values were determined. While we cannot discuss taxes owed, we can discuss your property's market value and the information used in the appraisal process.

In conclusion, one of the most common misunderstandings is the difference between property values and property taxes. The Appraisal District is tasked to appraise all properties in the county at 100% of market value therefore property cannot be appraised based on the amount of taxes due. The Appraisal District does not set tax rates or collect taxes. Tax rates are set by taxing entities such as the county, city, school districts and other local jurisdictions based on their budgets and funding needs. The State Legislature created appraisal districts as a separate political entity, apart from taxing authorities, to provide transparent appraisal of property. The Appraisal District does not increase property values on a whim, values are arrived using all available data.