

FREQUENTLY ASKED QUESTIONS

GENERAL

How can I change my mailing address? Can you change my mailing address by phone?

You may either call the District at (409) 840-9944 or 727-4611 in order to change your mailing address, so you may email the District at info@jcad.org.

What do I do if the ownership does not reflect the current ownership of a property?

The District uses deed records recorded with the Jefferson County Clerk's office to correct ownership information. Verify that your deed has been filed with the Jefferson County Clerk (409) 835-8475. The District will need a copy of your recorded deed in order to change the ownership.

How much are my taxes?

The Jefferson Central Appraisal District does not levy taxes, set tax rates or collect taxes. Therefore, we cannot provide information on the amount of taxes due or paid. <Click here> for the link to the Jefferson County Tax Assessor-Collector's office.

Who sets the tax rates?

The governing body (such as a city council, school board, county commissioner's court, etc.) of each taxing entity sets the rates for their jurisdiction. Our office is not involved in this process.

HOMESTEAD EXEMPTIONS

How do I apply for my homestead exemptions?

Exemption applications can be downloaded from [here](#). Applications are also available at our office between the hours of 8:00 am and 5:30 pm, Monday - Friday. You may have an application mailed to you by calling our office at (409) 840-9944 or 727-4611. We must receive the original application; therefore, we cannot accept applications filed electronically or by fax.

Is it true that once I turn 65 years of age I don't have to pay taxes any longer?

No. Each taxing entity sets the amount of exemption that is granted. The exempt amount is then subtracted from your market value, and your taxes are based on the difference. In some cases, the amount of exemption exceeds the market value of the property, resulting in a \$0 tax amount.

Is it true that once I turn 65 years of age or become disabled that my taxes are frozen?

Yes, but only for certain taxing entities. Currently, taxes are frozen for all school districts, Jefferson County, and the City of Port Arthur. Your taxes are frozen at the amount you pay in the first year that you receive the over-65 or disability homestead exemption.

Can I transfer my tax ceiling (frozen taxes) if I move to another home?

You may transfer the same percentage of school taxes paid to another qualified homestead in the state. Jefferson County and the City of Port Arthur have optionally elected to allow the tax freeze on the over 65 and disability homesteads. However, the freeze for these taxing entities may only be transferred to another qualified homestead within that same taxing unit.

Please contact our office for more information and the necessary forms needed to transfer your tax ceiling.

I am married. Do both my spouse and I have to be 65 to receive the over 65 homestead exemption?

No. Only one of you needs to be over 65 years of age to qualify for this exemption. Once this exemption is granted, if the qualifying spouse dies, then the exemption will remain in effect for the remaining spouse if the survivor is 55 years of age or older and has ownership in the home. All tax ceilings remain in effect for as long as the spouse lives in the home. The surviving spouse needs to contact the appraisal district office in order to continue receiving the exemption.

I am married and my spouse and I each own a house. Can we claim a homestead exemption on our separate property? What if one home is in Jefferson County and the other home is in another County?

No. You can claim a homestead only on the house you are living in as of January 1st. While both you and your spouse may own a home, and you may spend time in each home, you may only claim your main residence as your homestead. This provision applies to any homestead, whether or not both homes are located in the same county.

When do you apply for the over 65 homestead if you are turning 65?

You may apply at any time during the year that you turn 65. You will receive the exemption for the entire year.

I am disabled. What are the qualifications for the disability homestead exemption?

You are eligible for this exemption if you are unable to engage in gainful work because of a physical or mental disability, or if you are 55 years old and blind and are unable to engage in your previous work because of the blindness. To qualify, you must meet the Social Security definition for disabled. You qualify if you receive disability benefits under the Federal Old Age, Survivors and Disability Insurance Program administered by the Social Security Administration. Disability benefits from any other program do not automatically qualify you. To prove your eligibility, you may need to provide the appraisal district with information on disability ratings from the civil service, retirement programs, or from insurance documents, military records, or a doctor's statement.

I have a disabled child. Would that qualify me for a disabled exemption?

No, the person applying for the exemption must own the home.

Can I receive both the over 65 and disability homestead exemptions?

No. You must chose between the two exemptions.

Do I have to pay a fee to file for a homestead exemption?

No. Our office will never charge a fee for this service. If you ever receive mail from a company offering to file the necessary paperwork for a fee in order to get a homestead exemption on your behalf, please disregard it and call our office immediately.

What if I missed the deadline for filing a homestead exemption?

You may file for a homestead up to two years from the date the taxes become delinquent for that tax year.

VALUE

What is market value?

Market value is the value of your home based on what it would sell for as of January 1 of each tax year. The Appraisal District compares your home to similar homes that have sold recently and determines your home's value. Market value simply asks, "What are properties similar to this property selling for?"

How did you arrive at the value for my property?

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.

My house was not complete on January 1st. How will that affect my appraisal?

The Appraisal District will appraise your property based on a percentage complete factor. If your house was only 50% complete as of January 1, then a 50% complete factor will be applied to the house. Your land value is not affected by the percentage complete factor.

Why did my value change?

During our annual reappraisal, value changes may occur for several reasons:

- Due to market conditions, rising or falling values;
- The correction of the data base, such as a change in square footage, a pool or other secondary improvement not previously accounted for or a correction of property characteristics; or
- A value may be changed for equalization purposes

My value increased more than 10%. I thought there was a 10% limit.

The limited appraised value provision only applies to the house you own and live in -- it does not apply to any other property that you own. If you do not have a residential homestead exemption on your property, then this limitation to the value does not apply to you.

If you have made improvements to your house, excluding ordinary maintenance, the additional value is not subject to the limitation. For example, if you add a new swimming pool that adds a market value of \$5,000 to your property, this value is excluded from the limit, and the District can increase your value by 10% of last year's value plus \$5,000.

What is meant by the word “structure/improvement” on my Notice of Appraised Value?

Structure/Improvement means:

- A building, structure or fixture erected on or affixed to land; or
- 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.

When do you mail Notices of Appraised Value?

Notices of Appraised Value are typically mailed in mid April of each year for residential, commercial, and mineral properties. Notices on business personal property and industrial properties are typically mailed later in April. Preliminary values for the current tax year will be on the website around mid to late April. The website will then be updated for the current year certified values in late July to early August.

I didn't receive a Notice of Appraised Value this year. What should I do?

The Appraisal District mails Notices of Appraised Value on all accounts every year. If you did not receive a Notice of Appraised Value please call our office, and we will mail you another copy. Or you can check your preliminary value on our website.

PROTESTING A VALUE

What do I do if I don't agree with the value of my property?

A Notice of Protest form is included with your Notice of Appraised Value. If you do not agree with the District's value, you must file a written protest. Once the protest is filed, you will be scheduled for a hearing before the Appraisal Review Board; however, an appraiser will contact you for an informal review prior to your hearing in an effort to resolve your protest.

If you did not receive a Notice of Appraised Value, a Notice of Protest form is available [<click here>](#), or call our office and a form will be mailed to you. It is not necessary to use the District's protest form. To be valid, a protest must be in writing and include the PID or Account Number of the property or properties, a reason for the protest, your mailing address, and your telephone number.

What kind of information would be helpful to provide during my informal review?

First, be sure the property description is correct. Ask the appraiser for the measurements of your home and lot. 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.

What if I don't agree with the decision of the appraiser following my informal review?

You will need to appear for your scheduled hearing.

What is the deadline for filing a protest?

You should file your written protest by May 15th or no later than 30 days after the Appraisal District mailed you a Notice of Appraised Value, whichever is later.

What type of evidence should I bring to my hearing?

If you recently purchased your property, bring a signed and dated closing statement and/or fee appraisal. Or, 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. Get documents or sworn statements from the person providing the sales information. Use sales that are similar to your property in size, age, location, and type of construction. Use recent sales – sales that occurred closest to January 1 are best.

Are the measurements for your home or business correct? If not, gather blueprints, deed records, photographs, a survey, or your own measurements. Are repairs needed or are there any hidden defects, such as a cracked foundation or inadequate plumbing? If so, provide estimates of repairs or insurance records indicating the property's condition as of January 1 of the tax year. Get photographs and/or statements from builders or independent appraisals.

Will I have a long waiting period before my hearing?

The Board holds eight, one-hour sessions for protest hearings each day beginning at 8:00 a.m. through 4:00 p.m. as needed with a one-hour lunch break at noon. Protest hearing registration will be open for the first one-half hour of each session. **The ARB typically does not meet on Mondays or Fridays.**

Based on this system, you may have a waiting period before your hearing.

What if I don't agree with the ARB's decision?

You must file a lawsuit with the district court no more than 60 days after receiving the written notice of the ARB's decision. It is recommended that you consult with an attorney if you decide to appeal to district court.

As an alternative to appealing to district court, you may appeal through binding arbitration. Binding arbitration is only available for market/appraised value or equity determinations by appraisal review boards. Binding arbitration is available only if your property is a residential homestead, regardless of value; or a property with an appraised value of \$1 million or less.

BUSINESS PERSONAL PROPERTY RENDITIONS

What is a Business Personal Property rendition?

A rendition is simply a form that provides the appraisal district with the description, location, cost and acquisition dates for personal property that you own. The appraisal district uses the information to help estimate the market value of your property for taxation purposes.

Who must file a rendition?

Renditions must be filed by owners of tangible personal property that is used for the production of income.

What is the deadline for filing a Business Personal Property Rendition?

The last day to file your rendition is April 1st of each year. If that date falls on a weekend or holiday, the deadline is postponed to the next business day. If you mail your rendition, it must be postmarked on or before the deadline.

Can I request an extension of time to file my Business Personal Property Rendition?

The District will automatically grant an additional 30 days to file your rendition if you make a written request before the April 1st deadline. You must include the PID or Account Number for the property or properties you are requesting an extension for.

What happens if I do not file, or file late?

If you do not file your business personal property rendition, the appraised value of your property will be based on an appraiser's estimate using comparable business types. In addition, if you fail to file your rendition before the deadline or you do not file it at all, you will be assessed a 10% penalty based on the amount of taxes assessed on your property. There is also a 50% penalty if a court finds you engaged in fraud or other actions with the intent to evade taxes.