

# 2025 ANNUAL REPORT



## **Introduction**

The Waller County Appraisal District is a political subdivision of the State of Texas created by the Texas Legislature in 1979. The operations of the District are governed by the Constitution of the State of Texas, the Texas Property Tax Code, and the rules of the Texas Comptroller's Property Tax Assistance Division.

The Waller County Appraisal District is responsible for the appraisal of all property in Waller County for ad valorem purposes and the administration of all local options and State mandated property tax exemptions. The Waller County Appraisal District has a high commitment to customer service. We strive to serve Waller County with professionalism and integrity in all aspects of our operations. In 2025, Waller County Appraisal District once again successfully certified a timely and accurate appraisal roll.

## **Mission**

The mission of the Waller County Appraisal District is to discover, list and appraise all property located within the boundaries of the District in an accurate, ethical, and impartial manner to estimate the market value of each property and achieve uniformity and equity. This will be accomplished by maintaining the highest standards in appraisal practices by retaining personnel who are professional and knowledgeable and operate under the standards of:

- The Property Tax Assistance Division of the Texas Comptroller's Office (PTAD)
- The International Association of Assessing Officers (IAAO)
- The Uniform Standards of Professional Appraisal Practice (USPAP)

## **Governance**

The Appraisal District operations are governed by the Board of Directors whose members are elected by the voting taxing units every two years. The Board's primary responsibilities are:

- Appointing the Chief Appraiser
- Adopt the District's annual operating budget
- Contract for necessary services; Complying with the competitive bidding requirement established by law
- Adopt a biennially written plan for the periodic reappraisal of all property within the Appraisal District office
- Make general policies on the Appraisal District's operation

To be eligible to serve on the Board of Directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered and there are no legal limits to the number of terms a board member can serve.

2025 Board of Directors includes:

Tim Junek – Chairman of the Board  
Rick Welch  
Jaime Davis  
Raul Villareal  
Brenda Nicholas – Secretary of the Board  
Carolyn Miedke – Waller County Tax Collector

The Chief Appraiser is the chief administrator of the Appraisal District and is appointed by the Board of Directors. The Chief Appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation or possess an MAI professional designation from the Appraisal Institute, or possess an Assessment Administration Specialist (AAS), Certified Assessment Evaluator (CAE) or Residential Evaluation Specialist (RES) professional designation from the International Association of Assessing Officers.

The Appraisal Review Board (ARB) consists of five members appointed by the administrative district judge, effective June 7, 2021. Members of the ARB serve two-year staggered terms. To be eligible to serve on the ARB, an individual must be a resident of the District and must have resided in the District for at least two years. Board members are also required to attend annual training classes to be eligible to serve in any given year.

The Appraisal Review Board responsibilities are:

- Determining protests initiated by property owners
- Determining challenges initiated by taxing units
- Correcting clerical errors in the appraisal records and the appraisal rolls
- Acting on motions to correct appraisal rolls under Section 25.25 of the Property Tax Code
- Determining whether exemptions and special appraisals are improperly granted
- Taking other actions or making other determinations authorized by the Property Tax Code

2025 Appraisal Review Board Members include:

Larry Parr – Chairman  
Marie Herndon – Secretary  
Claire Jane  
Anthony Pulci  
James Shepherd

The Agricultural Advisory Board is a three-member board appointed by the Chief Appraiser with the advice and consent of the Board of Directors. The responsibility of the Agricultural Advisory Board is to advise the Chief Appraiser on the valuation and use of land that may be designated for open-space agricultural valuation within the District's boundaries and to assist in determining typical practices and standards used in various farming operations. The Board serves at the will of the Chief Appraiser.

2025 Agricultural Advisory Board members include:

Tom Paben - Chairman  
 David Groschke - Secretary  
 Raymond Dollins

The Waller County Appraisal District is responsible for appraising all properties for each of the following Taxing Jurisdictions that are within the boundaries of Waller County. Below are the market and net taxable values for 2025.

<b><u>Taxing Unit</u></b>	<b><u>Market Value</u></b> <i>(Before Exemptions)</i>	<b><u>Net Taxable Value</u></b> <i>(After Exemptions)</i>
City of Brookshire	1,389,270,033	1,197,800,097
City of Hempstead	688,817,143	555,244,349
City of Katy	3,297,572,142	2,737,742,371
City of Prairie View	793,851,098	421,766,623
City of Waller	593,999,955	504,227,693
Hempstead ISD	3,002,877,325	1,013,928,900
Katy ISD	5,865,741,959	4,529,083,477
Royal ISD	7,711,730,699	4,578,901,446
Waller ISD	7,796,149,335	M&O 3,400,827,685 I&S 3,668,806,485
BK Drainage District	11,525,048,405	9,360,225,686
Waller-Harris ESD 200	20,792,626,641	12,520,554,266
Willow Creek Farms MUD	420,072,196	362,360,502
Waller County Road Imp District #1	1,077,899,571	919,593,672
Harris Waller Counties MUD #2	182,461,002	171,266,987
Katy West MUD	744,058,602	683,797,830
Willow Point MUD	52,868,067	52,308,011
Brookshire Water District	855,068,442	743,366,267
Waller County	24,376,499,705	13,850,231,229
Harris Waller Counties MUD #3	1,416,573,139	1,295,077,088
Waller County Improvement District #2	414,106,720	341,494,075

**Taxing Unit****Market Value**  
*(Before Exemptions)***Net Taxable Value**  
*(After Exemptions)*

<b><u>Taxing Unit</u></b>	<b><u>Market Value</u></b> <i>(Before Exemptions)</i>	<b><u>Net Taxable Value</u></b> <i>(After Exemptions)</i>
Harris Waller Counties MUD #4	5,611,088	4,750,314
Harris Waller Counties MUD #5	498,369,723	467,505,934
Ft. Bend Waller County MUD #3	32,287,862	17,259,854
Waller County MUD #18	353,120,568	346,999,315
Fulshear MUD 3A	18,258,150	16,793,503
Waller County MUD 9B	195,739,904	189,937,449
Waller County MUD #19	560,932,900	506,523,608
Waller County MUD #33	93,926,759	73,505,467
Waller County MUD #37	405,663,891	379,722,760
Waller County MUD #35	244,559,254	234,905,097
Waller County MUD #55	195,050	7,390
Waller County MUD #34A	70,044,648	65,532,600
Waller County MUD #38	22,075,835	21,913,485
Waller County Water Control Imp Dist. #3	120,962,929	67,135,129
Waller County MUD #41	61,225,419	59,726,662
Harris Waller Counties MUD #7	8,202,460	7,724,665
Southeast Regional Management District	16,288,660	16,288,660
Waller County MUD #55A	23,747,770	19,085,565
Waller County MUD #56	3,327,770	3,327,770
Harris Waller Counties MUD #10	456,050	456,050
Waller County MUD #55B	27,961,550	8,957,140
Waller County MUD #60A	8,586,730	8,586,730
Waller County MUD #20	2,313,360	2,313,360
Waller County MUD #42	5,831,720	65,410
Waller County MUD #43	4,002,700	2,047,710
Waller County MUD #44	1,670,060	1,670,060
Waller County MUD #45	8,812,100	8,812,100
Waller County MUD #52	20,026,132	15,466,620
Waller County MUD #54	3,172,000	32,870
Waller County MUD #55B	27,961,550	8,957,410
Waller County MUD #58	10,696,880	10,696,880
Waller County MUD #59	8,522,895	201,180

## Property Types Appraised

For 2025 the Waller County Appraisal District has approximately 54,676 parcels. The following is a summary of those parcels:

Classification	Property Type	Parcel County	Market Value
A	Single Family Residence	21,417	7,319,279,438
B	Multifamily Residence	370	237,199,370
C	Vacant Lots	10,205	653,350,534
D1	Qualified Ag Land	6,269	6,305,437,141
D2	Non-Qualified Land	2,505	82,549,734
E	Farm & Ranch Imp	5,966	2,414,609,765
F1	Commercial Real Property	1,277	2,446,071,953
F2	Industrial Real Property	195	1,080,220,073
G1	Oil and Gas	2,383	7,435,159
G3	Minerals Non-Producing	22	44,499
J1	Water System	16	1,163,811
J2	Gas Distribution System	28	8,771,180
J3	Electric Company	75	82,249,460
J4	Telephone Company	135	13,362,610
J5	Railroad	70	35,795,840
J6	Pipeline Company	180	185,681,570
J7	Cable Television Company	22	13,730,780
J8	Other Type of Utility	48	4,308,550
L1	Commercial Personal Prop	1,844	2,133,569,729
L2	Industrial Personal Property	86	361,458,980

<b>Classification</b>	<b>Property Type</b>	<b>Parcel County</b>	<b>Market Value</b>
M1	Tangible Other Personal, MH	2,046	103,495,303
O	Residential Inventory	0	0
S	Special Inventory Tax	37	19,509,090
X	Totally Exempt Property	5,410	904,799,513

## **Exemption Data**

The Waller County Appraisal District is responsible for the administration of all property tax exemptions granted. The most common exemption a property owner qualifies for is the Homestead Exemption. These exemptions include mandated homestead exemptions, optional homestead exemption, over-65 exemptions, disability exemptions, disabled veteran exemptions and 100% disabled exemptions. A property owner who acquires property after Jan. 1 may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification of the exemption if the previous owner did not receive the same exemption for the tax year. The property owner must occupy the property as the owner's primary residence, and the residence homestead exemption cannot be claimed by the property owner on any other property. In January of each year the District mails Homestead Exemption applications to property owners who may qualify for this exemption. The application must be completed and returned to the District by April 30<sup>th</sup>. A property owner who turns 65 any time during the year qualifies for the Over 65 exemption and can apply for the exemption anytime during the year after the property owner turns 65. A property owner may file a late homestead application if it is filed no later than two years after the taxes become delinquent.

	<b>TAXING JURISDICTIONS</b>	<b>HS/OP</b>	<b>HS/ST</b>	<b>X65/ST</b>	<b>DIS/ST</b>	<b>X65/OP</b>	<b>DIS/OP</b>
County	Waller County	<b>20%*</b>				25,000	25,000
	Waller County FM	<b>20%*</b>	3,000			22,000	22,000
ISD's	Hempstead ISD		140,000	60,000	60,000		
	Katy ISD		140,000	60,000	60,000	10,000	
	Royal ISD	<b>1%*</b>	140,000	60,000	60,000		
	Waller ISD		140,000	60,000	60,000		
	<b>TAXING JURISDICTIONS</b>	<b>HS/OP</b>	<b>HS/ST</b>	<b>X65/ST</b>	<b>DIS/ST</b>	<b>X65/OP</b>	<b>DIS/OP</b>
Cities	City of Hempstead					30,000	
	City of Katy	<b>20%*</b>				100,000	100,000
	City of Brookshire					3,000	3,000

Cities	City of Prairie View					20,000	20,000
	City of Waller	5%*				20,000	20,000
Other Entities	Brookshire-Katy Drainage District					20,000	20,000
	Waller-Harris ESD 200					100,000	100,000
	Willow Creek Farms MUD	3%*				10,000	10,000
	Waller County Rd. Imp Dist. #1						
	Katy West MUD						
	Harris Waller Counties MUD #2						
	Willow Point MUD						
	Brookshire MUD						
	Waller County Imp District #2						
	Harris Waller Counties MUD #3						
	Ft Bend-Waller County MUD #3						
	Fulshear MUD 3A						
	Waller County MUD 9B						
	Waller County MUD #19						
	Waller County MUD #33						
	Harris Waller Counties MUD #4						
	Harris Waller Counties MUD #5						
	Waller County MUD #20						
	Waller County MUD #37						
	Waller County MUD #55B						
	Waller County MUD #35						
	Waller County MUD #41						
	Waller County MUD #18						
	Harris Waller Counties MUD #7						
	Southeast Regional Mgmt. Dist.						
	Waller County MUD #34A						
	Waller County MUD #38						
	Waller Co Water Control Imp District #3						
	Waller County MUD #55						
	Waller County MUD #55A						
Waller County MUD #56							
Harris Waller Counties MUD #10							
Waller County MUD #42							
Waller County MUD #43							
Waller County MUD #44							
Waller County MUD #45							
Waller County MUD #47							
Waller County MUD #52							

Other Entities	Waller County MUD #54						
	Waller County MUD #58						
	Waller County MUD #59						

## Ratio Study Analysis – Property Value Study

The property tax code requires that the Property Tax Assistance Division of the Texas Comptroller Office conduct an internal ratio study in each appraisal district biannually to determine the degree of uniformity of and the median level of appraisal with each major property category in each school district. The districts’ values must be within the 5% margin of the state’s ratio study for the Comptroller to certify local value to the Commissioner of Education for school funding. For 2024, the Waller County Appraisal District was certified local value for all school districts within the boundaries of Waller County. The District will have another property value study performed in 2026.

## Legislative Changes

The 2025, 89<sup>th</sup> Texas Legislature produced several pieces of legislation which affect the operation of appraisal districts as well as taxpayer exemptions and rights. Below is a list of the most significant changes:

**HB9** Relating to an exemption from ad valorem taxation of a portion of the appraised value of tangible personal property a person owns that is held or used for the production of income. **BPP Exemption is now \$125,000. Effective 1-1-2026**

In 1996 < \$500    2022 < \$2,500

This bill impacts a lot of accounts and taxing entities. This bill applies to each separate location in a taxing unit. Lease account, for example a rental car company (Section 11.145 (d) and (e).

Aggregated values and you will have to look at situs rules.

One issue brought up was dealer accounts. Everyone is going to overpay. There will be no refund.

**HB 22** exempts all intangible personal property from ad valorem taxation by removing existing statutory exceptions. The bill repeals several provisions of the Tax Code that currently allow for the taxation of certain intangible assets, including transportation business intangibles and the intrastate apportionment of such assets. Additionally, it eliminates the comptroller’s authority to determine and apportion the appraised value of

railroad rolling stock among counties. The changes introduced by this legislation apply to ad valorem tax years beginning on or after **January 1, 2026**

**HB 247** is the enabling legislation for HJR 34. It protects borderland property owners from being unfairly taxed when they allow the state or federal government to place security infrastructure on their land. Without this amendment, improvements like fencing or surveillance towers could raise a property's appraised value, causing higher property tax bills for landowners who are simply helping with public safety. The bill respects private property rights by ensuring the government doesn't punish these property owners with increased taxes. It promotes taxpayer fairness and avoids creating disincentives for cooperating with law enforcement. By shielding these owners from unintended financial burdens, the resolution aligns with principles of limited, fair, and respectful governance, and border security efforts. **Effective 1-1-2026**

**HB 1306** amends the Texas Government Code, Chapter 607, to formally recognize and provide statutory benefits to a category of professionals involved in death investigations. Specifically, it defines "death investigation professionals" as justices of the peace, death investigators employed under Article 49.23 of the Code of Criminal Procedure, and medical examiners or their staff under Article 49.25. The bill aligns their rights with those already afforded to public safety employees (such as peace officers and firefighters) when exposed to contagious diseases in the line of duty.

The legislation entitles death investigation professionals to reimbursement for medical expenses related to preventative treatment if they are exposed to a contagious disease during the performance of an inquest. The bill stipulates that these professionals have the right to choose their physician for such care, ensuring a degree of personal medical autonomy. Additionally, HB 1306 mandates that counties provide preventative immunizations for diseases these individuals may be exposed to while conducting inquests, as long as immunization is possible.

**HB 1306** also amends Chapter 615 of the Government Code to include death investigation professionals (JP's, Coroner, Medical Examiner, Death Investigator) under survivor benefit provisions. This change ensures that the eligible survivors of these professionals can access the same state benefits, compensation provided to families of peace officers, jailers, and other frontline public servants who die in the course of duty. The bill reflects a policy shift toward recognizing the public health risks inherent in death investigation roles and seeks to mitigate those risks with support structures already present for other emergency and public safety personnel. **Effective 1-1-2026**

**HB 1399** Animal feed is held for sale at retail. The owner of tangible personal property consisting of animal feed exempted from sales and use taxes under Section 151.316 (a) (3) or (4) is entitled to an exemption from ad valorem taxation of the appraised value of the tangible personal property is the property is held by the owner for sale at retail. This is not dog and cat food.... It is farm animals only. **Effective 1-1-2026**

**HB 2508** Provides a property tax exemption for the surviving spouses of certain deceased military veterans.

- The exemption applies to the full appraised value of the surviving spouse's residence homestead if the veteran died from a qualifying condition or disease, as defined under the PACT Act of 2022.
  - i.e. exposure to Agent Orange
  - To qualify, the surviving spouse must not have remarried since the veteran's death.
  - **The bill is expected to take effect on January 1, 2026, unless approved by voters.**
- This legislation addresses a significant gap in Texas law, ensuring that surviving spouses of veterans who died from service-connected conditions receive property tax relief.

**HB 2525** amends Section 11.18(d) of the Texas Tax Code to clarify the eligibility criteria for ad valorem tax exemptions granted to charitable organizations that provide housing and related services to individuals who are at least 62 years of age. The bill addresses ambiguities in existing law by more clearly distinguishing between two qualifying standards for such exemptions: (1) providing housing and services without regard to residents' ability to pay, and (2) providing charitable housing and services equal to or exceeding 4% of the organization's net resident revenue.

Specifically, HB 2525 modifies subsections (d)(13) and (d)(19) to reflect updated and streamlined language. It ensures that organizations operating retirement communities or permanent housing for seniors remain eligible for property tax exemptions, so long as they meet one of the two aforementioned criteria. These changes aim to modernize statutory language while maintaining safeguards that prevent misuse of the tax exemption by organizations not providing adequate public benefit.

The legislation does not create a new exemption category but instead clarifies and codifies standards for existing exemptions to promote consistency and enforceability. By doing so, it supports nonprofit housing providers in their mission to serve aging Texans, helps local tax authorities apply the law more uniformly, and balances public benefits with tax equity principles. Must have been in use 20 plus years.

**HB 2723** Relating to the requirement that a person submit an application for an exemption from ad valorem for certain property used for human burial.

Section 11.17. Specifically, the bill directs the chief appraiser of an appraisal district to automatically grant the exemption for qualifying burial properties even if the property owner has not submitted an application—provided that three conditions are met: (1) the appraiser has not received an exemption application, (2) the appraiser knows or should

know through a reasonable inspection that the property qualifies as a burial site, and (3) the owner of the property is not identifiable.

To assist with identifying qualifying properties, the bill permits the chief appraiser to consult with other entities, including state agencies, municipalities, counties, historical commissions, or nonprofit organizations. This provision acknowledges the challenges associated with verifying use and ownership of burial land, especially in cases involving long-abandoned cemeteries or historically significant burial sites whose ownership records may be incomplete or missing. **Effective 1-1-2026**

**HB 2730** modifies Section 11.43 of the Texas Tax Code to regulate when a chief appraiser may require a homeowner to reapply for a residence homestead exemption from ad valorem taxation. Under current law, once a homeowner qualifies for certain property tax exemptions, those exemptions continue annually unless ownership changes or the homeowner's eligibility changes. HB 2730 clarifies and narrows the circumstances under which a chief appraiser may compel a homeowner to file a new application for exemption verification.

Specifically, the bill states that a chief appraiser may only require a new application for a residence homestead exemption under Section 11.13 if there is a reasonable belief that the homeowner no longer qualifies. Before requesting reapplication, the chief appraiser must first attempt to verify continued eligibility through independent means, such as checking the Department of Public Safety driver's license database. If still unresolved, the appraiser must send a written notice that includes the specific reason for the request and an application form.

For individuals aged 65 or older, the bill provides additional protections by prohibiting automatic cancellation of exemptions due to nonresponse unless further procedural requirements (as outlined in Subsection (q)) are followed. These safeguards are intended to reduce administrative burden and prevent undue disruption for elderly homeowners. **Effective 9-1-2025**

**HB 4809** Relating to the appraisal for ad valorem tax purposes of property that qualifies for an exemption as a historic or archaeological site. Amends the Texas Tax Code to give property owners with historic or archaeological site exemptions more precise rights in challenging how their properties are valued for tax purposes. Specifically, it allows these owners to protest not only the total appraised value of their property but also to challenge the individual appraised values assigned to the land and to the structure or archaeological site itself. Additionally, the bill grants property owners the right to protest how the overall value is allocated between the land and the improvements on it.

The bill modifies Section 11.24 of the Tax Code by adding a new subsection (c) that explicitly affirms these protest rights. It also updates Section 41.41(a) to add the ability to challenge appraised values of exempt structures and land separately, as well as the allocation of those values. These changes aim to provide greater transparency and fairness

for owners of historically significant properties, recognizing that the relative value of land and improvements can differ substantially and that improperly allocated valuations may lead to inflated tax burdens. **Effective 9-1-2025**

**SB 4** Aims to increase the homestead exemption for school district property taxes from \$100,000 to \$140,000. This change is contingent on the approval of a constitutional amendment in November. The bill also provides additional state aid to school districts to offset revenue losses caused by the exemption increase.

**SB 23** Aims to increase the exemption from ad valorem taxation for elderly or disabled homeowners. The exemption will rise from \$10,000 to \$60,000 of the appraised value of their residence homestead. This bill is contingent upon the approval of a corresponding constitutional amendment by voters.

**SB 467** Relating to the reappraisal for ad valorem taxation purposes of real property on which a building completely destroyed by a **FIRE** is located. Section 11.351 Tax Code.

The taxpayer is entitled to exemption only for the tax year in which the fire occurs.

It is prorated on. Property owner must submit an application exemption not later than the 180<sup>th</sup> day after the date of the fire. The house must be completely destroyed. Will need information from fire Marshall or an insurance adjuster stating it is 100% destroyed. Uninhabitable for 30 days. **Effective 1-1-2026**

**SB 1352** Relating to the deadline for filing an application for certain ad valorem tax exemptions or allocations and the calculation of the penalty for filing a late application for such an exemption or allocation.

Section 11.43 If the chief appraiser extends the deadline for a property owner to file a rendition statement or property report to May 15<sup>th</sup> under Section 22.23 (b) the chief appraiser shall also extend the deadline for the property owner to file an application for an exemption under Section 11.251 to May 15<sup>th</sup>. For good cause shown, the chief appraiser may further extend the deadline for filing an exemption application by written order for a single period not to exceed 60 days from the deadline prescribed. This also applies to freeport exemptions also.

**HB 148** Relating to the qualification of appraisal district board of directors, training and education of members with a county of a population of 75,000 or more. 8 Hours, receive a certificate of completion with the district and Texas Comptroller's office.

In addition to training, HB 148 introduces a mandatory acknowledgment process. Before being appointed or running for election, candidates for the board must sign and submit a written acknowledgment affirming they have read and understand the duties of appraisal district board members under state law. Failure to timely complete required training is

defined as "incompetency" under the Local Government Code, making a member subject to potential removal from office.

The legislation seeks to ensure that appraisal district leadership is more knowledgeable, transparent, and accountable to taxpayers. By formalizing training and emphasizing ethical responsibilities, the bill intends to strengthen the appraisal process and protect property owners from unfair or politicized tax appraisals.

The originally filed version of HB 148 placed the Texas Comptroller in direct control of training for appraisal district board members. Under that version, the Comptroller would design, oversee, and deliver the training course, issue certificates of completion, and make materials available online. Board members who failed to complete the training before their term began would not be allowed to vote, deliberate, or even be counted present at board meetings. Additionally, the Comptroller was authorized to charge up to \$50 for training participation.

**HB 3370** Relating to late applications for the appraisal of land for ad valorem purposes as qualified timber land following the death of the owner of the land.

They can file after the deadline has passed. Not filed later than the delinquency date for the taxes. The surviving spouse, surviving child of decedent, the executor or administrator of the estate can complete application, and the penalty does not apply to be a late application filed. Section 23.751 Tax Code. **Effective 1-1-2026**

**HB 1244** Relating to the eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land following a transfer to a person who used the land in materially the same way.

**SB 370** seeks to amend Section 552.117(a) and (c) of the Texas Government Code, expanding the scope of information protected from public disclosure under the Texas Public Information Act (TPIA). Specifically, this bill extends privacy protections to the personal information of a child, spouse, or surviving spouse of both current and former employees of the Texas Office of the Attorney General (OAG).

**SB 523** Related to the issuance of a driver's license for a certain public safety officials, including parole officers, peace officers, probation officers and prosecutors. This bill allows these officials to use an alternative address, such as their office address, on their driver's licenses instead of their residential address. This change aims to enhance their privacy and safety by reducing their exposure to potential threats from individuals they interact with professionally. **Effective 9-1-2025**

## **2025 Protest Data**

The Property Tax Code requires the Appraisal District to send a letter of Notice of Appraised Value for properties:

- Reappraised in the current year.
- Change of ownership during the preceding year
- Agent or property owner makes a written request for the notice.
- New property that was included for the first time on the appraisal rolls.
- An increase of Taxable value of \$1,000 or more
- The owner filed a property rendition statement.
- The property has been annexed or de-annexed to a taxing jurisdiction.

In compliance with the Property Tax Code, the District prepared and delivered Notice of Appraised Values for all properties in Waller County for 2025. Notices were mailed out on 35,732 parcels.

For 2025 the District has received seventeen (17) lawsuits as of the date of this report and fifty-two (52) arbitrations.

Attached is a more detailed spreadsheet by taxing units.

## **Methods and Assistance Program**

In 2009, the Texas Legislature enacted a new law that required the Comptroller of Public Accounts to review appraisal districts every two years. The reviews inspect the governance, taxpayer assistance, operating procedures and the appraisal standards, procedure, and methodology of each appraisal district. Mandatory requirements for each appraisal district include having up-to-date appraisal maps, onsite property inspections by the PTAD auditor match a district's property records, written procedures, and the PTAD auditor must be able to reproduce a district's values using a district's procedures and appraisal records, and the ability to timely produce requested data of over 200 items. To acquire an "Exceeds" score, a district needs to receive a rating of over 100% by having met all the mandatory and bonus requirements. The District will receive its next Methods and Assistance Audit in 2027.

