

Equal and Uniform

Constitutional Safeguard of Fair Property Taxes

The Constitutional provision that taxation be "equal and uniform" offers taxpayers critical protection against unfair property valuation.

THINGS TO KNOW

- In Texas, property is appraised at its market value by central appraisal districts for property tax purposes.
- Taxpayers may protest their appraisal if they believe:
 - the market value of the property is incorrect, or
 - the assigned value is high relative to comparable properties (i.e. the value is not "equal and uniform").
- Article VIII, Section 1(a) of the Texas Constitution states that "Taxation shall be equal and uniform."
- Equal and uniform (E&U) appeals are an important, cost-effective tool for taxpayers to ensure their property is fairly valued.

The determination of market value is the first process in determining fair and equal taxation within the property tax system. Texas law defines market value as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions" on January 1 of each year.

Central appraisal districts are responsible for determining their best opinion as to the market value

of property; however, determining the exact dollar value for each of millions of properties is a daunting, and, sometimes, imprecise task. In truth, as anyone who has worked with a realtor knows, a property's value may fall within a certain range at any given point in time. The appraisal district seeks to be within that range.

Constitutional Guarantees

The law gives taxpayers two ways to protect against unfair valuation of their property. First, if a taxpayer believes their assigned value is outside a reasonable range based on market conditions, they may file a *market value appeal*. However, the property owner may be required to provide detailed market data supporting their contention. That may involve compiling voluminous information only available to professional appraisers.

Even if property is valued reasonably relative to the market, but at the high end, the tax on that property can still be unequal if other properties are valued at the low end. The second protection for a property owner is through "equal and uniform" (E&U) appeals or equity appeals. An equity appeal allows a taxpayer to obtain relief if they can prove their property is unequally appraised at a higher value than other similar properties. It is a much simpler option for property owners than a market value appeal. An E&U, or equity, appeal can be as simple

Page 1 of 1	L# DESCRIPTION TYPE SOIL CLS TABLE SC HS METH 1. URBAN RESIDENTI UR STONE A1 Y (100%) SQ	REGION: FCN SUBD: S1497 (100%) NBHD: STONE (100%) SUBSET: CN LAND V	DESCRIPTION MTHD CLASS/SUBCL AREA UNIT PRICE MAIN AREA R M6P/ 2,678.0 204.69 ATT GARAGE FINISHE R M6P/ 2,678.0 73.69 OPEN PORCH R M6P/ 1,024.0 45.03 PATIO R M6P/ 168.0 8.33 DENTIAL STCD: A1 4,676.0 (E2007)	REGION: FCN SUBD: S1497 (100%) NBHD: STONE (104%) SUBSET: CN	C	SALE TYPE RATIO FIN CD FIN LASQFT SP/SQFT ISTIMPRV PRICE CD TERM	CASE ID DATE APPR STATUS OWNER COMMENTS STAFF COMMENTS	INQUIRY / ARB PROTESTS	LINKED ACCTS: NEI SUPI: RECONCILED VALUE:	GPI VAC EGR OTHER INC EGI EXPENSE TAXES NOI		B# ISSUEDT PERMIT# TYPE ST EST VALUE APPR BUILDER COM	BUILDING PERMITS	R1 NEXT INSP DATE: BUILDER:	TOPOGRAPHY: CAP BASIS YR: 2022 NBHD APPR: ROAD ACCESS: LAST INSP DATE: 02/10/2016 SUBDV APPR:	LAST APPR YR: 2022	GENERAL	PROPUSE: SUB MKT: GBA : 0 NRA: 0 UNITS : 0	2: MAPSCO:	STONE RIDGE #6 LOT 245, 0.303 GEO D: \$1407.0000.024500	12	Gillespie Central Appraisal District
Effective Date of Appraisal: January 1 Date Printed: 06/06/2023 12:13:56PM	DIMENSIONS UNIT PRICE ADJ MASSADJ VAL SRC MKT VAL L# ADJ TV 13721.00 SQ 9.35 1.00 1.00 A 128,290 128,290	LAND VALUATION IRR Wells: 0 Capacity: 0 IRR Acres: 0.0000 Oil Wells: 0	1,400 98% 1,400 98%	IMPROVEMENT VALUATION LIVING AREA: 2,578 APPR/SQFT; 315.67 SALE/SQFT; ******	STONE RIDGE DE ******* WDVL 20064872	SALES & DEED HISTORY IMPRV 2ND IMPRV GRANTOR CONSID DEED BOOK ID DEED PAGE	MMENTS			OI METHOD INC VALUE		COMMENT		AGF R26,U31,L26,D31 OP XSU8SR30,MR26,R34,D39,L34,D13,R8,U5,R34,U55,L42,D8 PO XSR14,MU20,MR40,U12,R14,D12,L14		SUBD FROM R89131 6.23.06ML 370K	- 11	EFFECTIVE ACRES: 0.3030 APPR VAL METHOD: Cost		137 STONELEDGE 100.00%	OWNER ID, NAME AND ADDRESS OWNER ID / %	REVIEW CARD 2023
M by CAROLD	AG AGUSE AGTABLE AGUNIT PRO AGVALUE N RN3 99.60 00 0	LAND ADJUSTMENTS PRODUCTIVITY VALUATION	Exterior Interior Roof St Poundin Heating Fireplac	IMPROVEMENT DETAIL ADJUSTMENTS IMPROVEMENT FEATURES	<u>5</u> <u>34</u> <u>26</u> <u>8</u>	13 13 34		<u>32</u> 2678		OP OP	100		31	AGF2	14	ONE TO I FOR INFORMERY #1	SKETCH TOR IMPROVEMENT #1		SFB 100% PROD LOSS - 0/5,180	600,400 74,780	IONS ENTITIES VALUE METHOD C 2022 VALUES C 20	2023-0-90281-81422