

LIVE OAK COUNTY APPRAISAL DISTRICT 2020 PROPERTY VALUE PROTEST PROCESS

Live Oak County Appraisal District will mail notices of appraised value for mineral and Industrial accounts on April 22nd and Real and Business Personal Property accounts on April 29th. Appraisal Notices represent property values as of January 1, 2020 pursuant to Property Tax Code Section 23.01 (a). Any impact on property values caused by the COVID-19 pandemic will be reflected in the 2021 property valuations. The tax code does not contain provisions to allow for reduced values for 2020 based on a situation such as the COVID-19 health crisis. There are currently no waivers or extensions pertaining to this year's ad valorem appraisal process. However, we will consider all evidence submitted that could support a lower value.

In past years, our office has offered an in-person (walk-in) informal review process after appraisal notices are mailed. **For 2020, the property owner walk-in informal review process will be eliminated.** To comply with the current and potential future requirements of social distancing to prevent the spread of the coronavirus, **all informal reviews will be conducted by telephone or by email** (see filing options below). Property owners who have questions, or want to discuss the value placed on their property should contact the appraisal district office using one of the methods listed below. If you believe the proposed market value of your property is incorrect, contact the appraisal district prior to your deadline.

It is important to ask questions or call to our attention unusual facts about your property. In the case of value questions, property owners should present conclusive evidence regarding the market value of their property. Such evidence consists of closing statements, listing agreements, fee appraisals, pictures, and surveys. Income and expense statements are useful when reviewing commercial property.

Our goal is to treat all property owners in a fair and equitable manner; and, this can best be accomplished when you provide evidence to us about your property **as soon as possible**. If after filing an Inquiry/Protest you are not able to resolve your concerns informally, you will automatically be scheduled for a formal Appraisal Review Board (ARB) protest hearing.

All formal ARB protest hearings will be held via telephone or by written affidavit. Affidavits with evidence for a hearing by telephone conference call or a hearing by written affidavit must be notarized and submitted to the ARB before the hearing begins. You will receive a copy of the ARB's Hearing Procedures along with a copy of the ARB's Telephone Conference Call Guidelines which detail the steps related to a telephone conference hearing by mail with your hearing notice once a date and time for your hearing has been scheduled.

Informal Inquiry filing options (Available April 22-May 29):

- **Phone:** Call (361)449-2641 ext. 2. Your information will be taken by a Customer Service Technician, and your inquiry will be assigned to an appraiser. Please leave a message with detailed information if your phone call is not picked up as we may be on another line assisting taxpayers.
- **Email:** liveoakcad@liveoakappraisal.com Make sure to include the owner name, property address and/or Prop. ID # along with any supporting documentation/evidence as to why you feel the market value of your property is incorrect.

All informal inquiries will receive a response from an appraiser within 7 business days. If your inquiry is not settled informally, you will automatically be scheduled for a formal Appraisal Review Board telephone protest hearing.

Formal Protest filing options (make sure to file before the protest deadline included on your appraisal notice):

- **Mail:** Protest forms may be submitted by mail to P O Box 2370, George West, TX 78022
- **Email:** Protest forms may be submitted by email to liveoakcad@liveoakappraisal.com

DEADLINE FOR FILING PROTESTS WITH THE ARB:

MINERAL & INDUSTRIAL: MAY 22ND

REAL AND BUSINESS PERSONAL PROPERTY: MAY 29TH