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Press Release

Williamson Central Appraisal District (WCAD) began mailing 222,427 2020 appraisal valuation notices on April 8th, 2020. The Texas Property Tax Code 23.01(a) requires the appraisal of properties as of January 1st prior to the current COVID-19 pandemic.

Georgetown, TX, April 13: WCAD will be mailing 2020 real property appraisal value notices between April 8th to April 14th, 2020. Texas Property Tax Code provides the deadline to protest is by May 15th or thirty days after the notice was mailed, whichever is later.

In prior years, after receiving a notice of value, property owners could visit the office in April, prior to scheduled hearings, and meet with an appraiser without an appointment to discuss their market value. In response to the COVID-19 pandemic and the Stay Home Stay Safe Order issued by Williamson County, WCAD has suspended those in-person meetings.

Texas Tax Code 25.19 requires notices to be mailed "by April 1 or as soon thereafter as practical" for residential homestead properties and "by May 1 or as soon thereafter as practical" for any other property. In March, WCAD and most other appraisal districts across the state were prepared to meet those requirements timely.

In March, many national and local officials issued orders regarding social distancing and stressed actions to reduce the spread of the virus. As a result, Texas appraisal district leaders began discussing and seeking options for how to address and adhere to laws and deadlines regarding property valuation. These options were evolving as news continued to develop regarding the pandemic.

Texas appraisal districts and the Texas Association of Appraisal Districts asked local legislators to request the Governor to suspend the law that requires appraisal districts to value as of January 1st in the current year. This would have allowed the 2020 notices to be sent with values from the 2019 certified appraisal roll. Appraisal districts felt that this would be the best course of action considering the evolving pandemic conditions. Several million property owners across the state visit appraisal districts from April to August to discuss property values which would have been devastating during a pandemic. The utilization of 2019 values was sought to reduce the property owner visits during the height of a pandemic. While the governor's and the comptroller's staffs considered and researched such proposals, they concluded that such measures would require legislative action and could not be implemented by any one state official, state agency, or individual chief appraiser.

The Comptroller's Property Tax Assistance Division has yearly legal requirements to follow regarding appraisal district oversight. Every other year, a Methods and Assistance Program (MAP) review is performed to evaluate an appraisal district's methods and operations regarding appraisal standards and adherence to the Tax Code. In non-MAP years, a Property Valuation Study (PVS) is conducted to ensure appraisal district valuations are at market value on January 1st. Statute further states for PVS testing that appraisals should be at a median level between 95-105% of market value. Failure to appraise within these guidelines by an appraisal district can result in failure of a PVS and possibly the loss of state funding to local schools.

In response to a failed effort to be granted permission to utilize 2019 certified values, WCAD has conferred with its Board of Directors on the decision to send notice values at a level below the 100% median but within the PVS required range of 95% to 105%. This decision was made to meet the criteria that will be placed on WCAD this year when it receives a Property Value Study as well as to satisfy the requests of officials to reduce the amount of social interaction in the upcoming weeks. Conservative valuations that stay within the standards of the PVS is the only action available within the laws that WCAD is required to follow.

Property owners will still have the right and ability to file a protest after receiving their 2020 notice. If an owner decides to protest, WCAD encourages the use of the easiest and safest method: electronically through the WCAD website. Up to date information regarding procedures and future plans can be found at <https://www.wcad.org/covid-19-update/>. Plans for scheduled protest hearings, possibly beginning in June, through various electronic media are also underway and will be made available on the previously mentioned web address.

A reduction in the market value of a property does not inherently indicate tax savings. Each taxing unit holds property tax rate hearings that are open to the public for input. These hearings and the proposed tax rates will be listed in August-September at <https://williamsonpropertytaxes.org>. A postcard reminder of this website and the information included will be sent by August 7th. This website is under construction at this time but will be available this summer.

Please consider values are as of January 1, per Tax Code 23.01(a), prior to the outbreak of COVID-19. Potential economic effects on values will be analyzed through the collection of sales transactions and other market data from March 24th, when the

Williamson County Stay Home Stay Safe Order was issued, until the end of the year. Any possible market influence will be reflected in the January 1, 2021 appraisal. How this year's appraisals impact property taxes will only be known once tax rates are adopted.

Average Residential Home Value Comparison 2019-2020:

<i>Taxing Unit Name</i>	<i>2019 Residential Home Count</i>	<i>2019 Residential Home Average Value</i>	<i>2019 Residential Home Average Taxable Value</i>	<i>2020 Residential Home Count</i>	<i>2020 Residential Home Average Value</i>	<i>Market Value % Difference 2019 - 2020</i>	<i>2020 Residential Home Average Taxable Value</i>	<i>Taxable Value % Difference 2019-2020</i>
CITY OF CEDAR PARK (Williamson County Portion Only)	18,860	\$316,710	\$304,719	19,148	\$324,837	2.57%	\$313,043	2.73%
CITY OF GEORGETOWN	21,020	\$295,121	\$277,263	22,256	\$290,459	-1.58%	\$273,357	-1.41%
CITY OF HUTTO	7,837	\$221,873	\$216,643	8,300	\$220,643	-0.55%	\$210,823	-2.69%
CITY OF LEANDER (Williamson County Portion Only)	13,780	\$280,357	\$272,912	14,909	\$283,515	1.13%	\$277,065	1.52%
CITY OF ROUND ROCK (Williamson County Portion Only)	28,849	\$282,518	\$274,265	29,563	\$286,811	1.52%	\$279,543	1.92%
GEORGETOWN ISD	27,694	\$319,261	\$285,432	29,349	\$317,240	-0.63%	\$284,984	-0.16%
HUTTO ISD	12,002	\$244,722	\$218,300	13,171	\$246,941	0.91%	\$222,083	1.73%
LEANDER ISD (Williamson County Portion Only)	43,409	\$300,002	\$274,887	45,340	\$305,329	1.78%	\$281,408	2.37%
LIBERTY HILL ISD	6,528	\$348,488	\$316,009	7,784	\$350,520	0.58%	\$321,314	1.68%
ROUND ROCK ISD (Williamson County Portion Only)	58,457	\$312,510	\$287,993	59,564	\$321,226	2.79%	\$297,816	3.41%
TAYLOR ISD	5,336	\$158,893	\$131,642	5,416	\$163,655	3.00%	\$136,691	3.84%
WILLIAMSON COUNTY	162,182	\$295,935	\$284,967	170,139	\$300,306	1.48%	\$288,612	1.28%