

NOLAN CENTRAL APPRAISAL DISTRICT

HOW PROPERTY VALUES ARE DETERMINED

A Guide for Nolan County Property Owners

Nolan Central Appraisal District (Nolan CAD) determines property values for local property tax purposes. Our goal is to appraise property fairly, uniformly, and in accordance with Texas law. This guide explains how values are developed and what property owners can do if they have questions.

What does the appraisal district do?

Nolan CAD appraises taxable property within its jurisdiction as of January 1 each year. The appraisal district does not set tax rates or determine how much tax a taxing unit will collect. Local taxing units, such as cities, school districts and the county, adopt their own tax rates.

What is market value?

In general, market value is the price at which a property would transfer for cash or its equivalent under prevailing market conditions, when both buyer and seller are informed and neither is under pressure to act. Texas law provides special appraisal methods for certain qualifying properties.

How is my property appraised?

Appraisers review property characteristics such as location, land size, building size, age, construction quality, condition and improvements. They also study available market information, including verified sales, and may inspect properties or review photographs, permits and other records. The district uses recognized appraisal methods appropriate to the property type.

Three common appraisal approaches

Sales comparison: compares a property with similar properties that have sold, with adjustments for differences.

Cost approach: estimates the cost to replace improvements, less applicable depreciation, plus land value.

Income approach: considers income and expenses for property typically purchased for its income-producing potential.

Why did my value change?

Values may change because of sales activity in the local market, new construction, remodeling, changes in property characteristics, correction of records or other market conditions. A change in appraised value does not necessarily mean the same percentage change in your tax bill.

Are all properties valued at market value?

Not always. Qualifying agricultural/open-space land may be appraised based on agricultural productivity rather than market value. Certain other special appraisals, exemptions and limitations may apply under Texas law. An application and supporting documentation may be required.

What about exemptions and appraisal caps?

A residence homestead exemption can reduce taxable value when the owner qualifies. Certain homesteads also receive limitations on increases in appraised value; those limitations are not the same as market value. Exemptions and value limitations depend on eligibility and applicable law.

What if I disagree with my value?

Review your property information and contact Nolan CAD if something appears incorrect. Property owners generally have the right to file a protest with the Appraisal Review Board (ARB). The usual protest deadline is May 15 or 30 days after the notice of appraised value is delivered, whichever is later; other deadlines may apply. Follow the deadline on your notice. You may submit sales information, photographs, repair estimates or other relevant evidence.

How is my property tax bill calculated?

In general, each taxing unit applies its adopted tax rate to the taxable value of your property for that unit, after applicable exemptions and limitations. The appraisal district determines values; taxing units set rates; the tax assessor-collector issues and collects tax bills.

Where can I get help?

Nolan Central Appraisal District

208 Elm Street, Sweetwater, TX 79556

Mail: P.O. Box 1256, Sweetwater, TX 79556

Phone: 325-235-8421 | Website: www.nolan-cad.org

Ask our office about appraisal records, exemptions, agricultural appraisal and protest procedures.

This publication provides general information and does not replace the Texas Property Tax Code, Comptroller guidance or official notices.