

May 16, 2023

SHACKELFORD COUNTY APPRAISAL DISTRICT  
PO BOX 2247  
ALBANY, TEXAS 76430

PHONE: (512) 233-0330

M & K OPERATING LLC  
PO BOX 3235  
ALBANY TX 76430-8059

**NOTICE OF APPRAISED VALUE - MINERAL  
NOT A TAX BILL – DO NOT PAY FROM THIS NOTICE**

**Capitol Account Number:**  
209-1-70-003351-000-W-003542

**CAD Number:**

**Owner Key:**  
542934

**Property Description:**

Visit [www.cagi.com](http://www.cagi.com) for more details.

NAIL, J. H. -D- 70003351-000  
M & K OPERATIN/SHACKELFORD COUNTY REG

0.87500000 W  
542934 Use: G1

Beginning August 7th, visit [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes. Property owners who file a notice of protest with the appraisal review board (ARB) may request an informal conference with the appraisal district to attempt to resolve a dispute prior to a formal ARB hearing. In counties with populations of 1 million or more, property owners may request an ARB special panel for certain property protests. Contact your appraisal district for further information.

Dear Property Owner:

We have appraised your property listed below for the tax year **2023** based on an appraisal date of January 1 of this year. *The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials.* The governing body of each jurisdiction decides whether taxes on the property will increase, and the appraisal district only determines the property value. If you are 65 or older or disabled and you received the school tax exemption on your home, your school taxes for this year will not be higher than when you received the exemption, unless you have improved your property (by other than normal repairs or maintenance). *Qualifying disabled veterans may receive a partial exemption from taxation under Tax Code Section 11.22. Contact your appraisal district for more information.*

If you disagree with the proposed value or any other action the appraisal district may have taken on your property, contact this office at the above telephone numbers. If you are unable to resolve the situation with the appraisal district, you have the right to file a protest and receive a hearing with the Appraisal Review Board (ARB).

Property Values				This appraisal value is unchanged from the year 2018				
Tax Year	Land Market	Land Productivity	Improvement	Personal Property	Total Appraised			
2022	33,110				33,110			
2023	525				525			
Taxing Units		Last Year Exemption		This Year Exemption		Exemption Amount Difference	Last Year Taxable Value	This Year Taxable Value
		Type*	Amount	Type*	Amount			
SHACKELFORD COUNTY							33,110	525
LUEDERS-AVOCA ISD							33,110	525
HOSPITAL DISTRICT							33,110	525

Enclosed are copies of the following documents published by the Texas Comptroller of Public Accounts: (1) Property Tax Protest and Appeal Procedures; and (2) notice of protest. *To appeal, your protest form must be returned by June 15, 2023*

You or your property (including inherited property) may qualify for one of these residence homestead exemptions. Contact your appraisal district for more information.

**Partial Exemptions:** General Residence homestead, Disabled veteran or surviving spouse/child, Person age 65 or older or surviving spouse, Disabled person, Temporary damage by disaster, Donated Residence Homestead of Partially Disabled Veteran.

**Total Exemptions:** 100% disabled veteran or surviving spouse, Surviving spouse of armed services member killed in line of duty, Surviving spouse of a first responder killed or fatally injured in the line of duty.

Sincerely,  
Chief Appraiser

THE ARB WILL HEAR INFORMAL APPEALS  
9AM - NOON AND FORMAL APPEALS NOON - 4:30PM  
ON JULY 5, 2023 AT THE APPRAISAL DISTRICT  
OFFICE, 132 HILL STREET, ALBANY, TEXAS.  
LAST DATE TO FILE PROTEST: JUNE 15, 2023

# Property Tax Protest and Appeal Procedures

Property owners have the right to protest actions concerning their property tax appraisals. You may follow these appeal procedures if you have a concern about:

- the appraised (market) value of your property;
- the unequal value of your property compared with other properties;
- the inclusion of your property on the appraisal records;
- any exemptions that may apply to you;
- the qualification for an agricultural or timber appraisal;
- the taxing units taxing your property;
- the property ownership;
- the change of use of land receiving special appraisal;
- failure of the chief appraiser or appraisal review board (ARB) to send a required notice; or
- any action taken by the chief appraiser, county appraisal district (CAD) or ARB that applies to and adversely affects you.

## Informal Review

Prior to filing a formal protest hearing with the Appraisal Review Board (ARB) please call, come by, or write the appraisal district to discuss the situation with one of the district's appraisers. Please allow yourself adequate time, however, in case it is necessary to file a written protest with the ARB.

## Review by the ARB

If you cannot resolve your problem informally with the CAD, you file a notice of protest requesting to have your case heard by the ARB.

The ARB is an independent board of citizens that hears and determines protests regarding property appraisals or other concerns listed above. It has the power to order the CAD to make the necessary changes based on evidence heard during the ARB hearing.

If you file a written request for an ARB hearing (notice of protest) before the deadline, the ARB will set your case for a hearing and send you written notice of the time, date, place and subject of the hearing. If necessary, you may request a hearing in the evening or on a Saturday. You may use Comptroller Form 50-132, Property Appraisal - Notice of Protest, to file your written request for an ARB hearing.

Prior to your hearing, you may request a copy of the evidence the CAD plans to introduce at the hearing to establish any matter at issue. Before a hearing on a protest or immediately after the hearing begins, you or your agent and the CAD are required to provide each other with a copy of any materials (evidence) intended to be offered or submitted to the ARB at the hearing. Evidence may be submitted for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do NOT bring evidence on a smart phone. The ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

To the greatest extent practicable, the hearing will be informal. You or your designated agent may appear in person, by telephone conference or videoconference call or by submission of a written affidavit to present your evidence, facts, and argument. You must indicate the type of hearing you request on your written notice of protest filed with the ARB not later

than the 10th day before the hearing date and provide your evidence and written affidavit before the ARB hearing begins. You may use Comptroller Form 50-283, Property Owner's Affidavit of Evidence to the Appraisal Review Board, to submit evidence for your telephone conference call hearing or for hearing by affidavit.

You and the CAD representative have the opportunity to present evidence about your case. In most cases, the CAD has the burden of establishing the property's value by a preponderance of the evidence presented.

In certain protests, the chief appraiser has the burden of proving the property's value by clear and convincing evidence. You should review ARB hearing procedures to learn more about evidence and related matters.

You should not try to contact ARB members outside of the hearing. ARB members are required to sign an affidavit saying that they have not talked about your case before the ARB hears it.

## Review by the District Court, an Arbitrator or SOAH

After it decides your case, the ARB must send you a copy of its order by certified mail. If you are not satisfied with the ARB's decision, you have the right to appeal to district court. As an alternative to district court, you may appeal through binding arbitration or the State Office of Administrative Hearings (SOAH) if you meet the qualifying criteria.

If you choose to go to district court, you must start the process by filing a petition with the district court within 60 days of the date you receive the ARB's order. If you chose to appeal through binding arbitration, you must file a request for binding arbitration with the CAD not later than the 60th day after you receive notice of the ARB order. If you chose to appeal to the SOAH, you must file an appeal with the CAD not later than the 30th day after you receive notice of the ARB's order. Appeals to district court, binding arbitration or SOAH all require payment of certain fees or deposits.

If you believe that the ARB or chief appraiser failed to comply with an ARB procedural requirement, you may file a complaint with the local taxpayer liaison. If it is not resolved by the ARB or chief appraiser, you can request limited binding arbitration to compel the ARB or the chief appraiser to comply.

## Tax Payment

You must pay the amount of taxes due on the portion of the taxable value not in dispute, the amount of taxes due on the property under the order from which the appeal is taken or the amount of taxes due in the previous year.

## More Information

You can get more information by contacting your CAD at the Appraisal District office listed on the front of the enclosed appraisal notice.

You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller's website at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/).

## Deadline for Filing Protests with the ARB\*

**Usual Deadline** Not later than May 15 (or within 30 days after a notice of appraised value was mailed to you, whichever is later).

Late protests are allowed for good cause if you miss the usual deadline. The ARB decides whether you have good cause. Late protests are not allowed after the ARB approves the appraisal records for the year.

## Special Deadlines

For change of use (the CAD informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is not later than the 30th day after the notice of the determination was delivered to you.

For ARB changes (the ARB has informed you of a change that increases your tax liability and the change did not result from a protest you filed), the deadline is not later than the 30th day after the notice of the change was delivered to you.

If you believe the CAD or ARB should have sent you a notice and did not, you may file a protest until the day before taxes become delinquent (usually Feb. 1) or no later than the 125th day after the date you claim you received a tax bill from one or more of the taxing units that tax your property. The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you.

\* The deadline is postponed to the next business day if it falls on a weekend or legal, state or national holiday.