

COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE
NEW BRAUNFELS, TX 78130
JEFFREY J. BOOKER, RPA
CHIEF APPRAISER

Comal Appraisal District Homestead Audit Policy

Pursuant to Senate Bill 1801, and newly added Texas Tax Code Section 11.43(h-1), the Comal Appraisal District (“**CAD**”) hereby sets forth the plan it has developed and shall begin implementing. CAD has contracted with a third-party software company doing business as TrueRoll. The contract allows CAD to utilize TrueRoll Proactive Monitoring, Self Service. This service perpetually monitors the eligibility of all existing homestead exemptions in Comal County and identifies properties that may not qualify for exemption.

CAD will review the identified properties at least once a month to determine if any action is warranted. If the CAD determines that a property does not qualify for a homestead exemption, the CAD will first contact the property owner informally to verify whether the property still qualifies for a residence homestead exemption. If 30 days after informal notification, the CAD still believes that the property may not qualify for the exemption, the CAD will remove the exemption at the end of the current year and inform the property owner that a new application is required. The removal notification and new application will be sent by first-class mail. If CAD determines that action is warranted on a property receiving an over 65 homestead exemption, CAD will provide notice to the property owner in accordance with Texas Tax Code Section 11.43(q).