



News **Local News**

Board: No favoritism in appraisal

Rockwall County: Resident said top appraiser gave ex-official value break

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The state board that oversees appraisal districts has dismissed a complaint alleging that the Rockwall County district gave former County Judge Bill Bell favorable treatment in setting his home's taxable value.

Dave Montoya, executive director of the Texas Board of Tax Professional Examiners, said Thursday that there was a lack of evidence to support county resident James Merkel's allegation against chief appraiser Ray Helm.

Mr. Helm said he's pleased that the complaint was dismissed, and he added that the decision confirmed his belief that the district does its job well.

"We're straightforward and factual with everything we can get facts on," he said. "I didn't have any problems in justifying anything that we've done."

Mr. Merkel said he would have to review the information Mr. Helm provided to the board before expressing any opinion about the decision. He said, however, that all the information he used in making the complaint came from the appraisal district's Web site.

"The appraisal process is shrouded in a veil of secrecy," Mr. Merkel said. "There's a lot of information that's secluded by law from the public."

In his complaint, filed last year before Mr. Bell left office, Mr. Merkel said the county judge's property value had increased more slowly than nearby properties and that his land was valued lower. In addition, Mr. Merkel said appraisals on several other properties led to greater increases in value than the law allowed and that non-homestead residential property increased in value faster than homesteaded property.

In response, Mr. Helm provided details about each of the properties flagged by Mr. Merkel. Most increased in value beyond the 10 percent increase allowed by state law because of improvements and changes in ownership, both of which exclude properties from the cap.

Mr. Helm also pointed to two other documents that he says support the appraisal district's judgment: a state comptroller's analysis comparing the district's appraisals with market values in the county and an independent appraisal that Mr. Bell had done last March. That appraisal valued his home at \$190,000, less than the \$192,660 the appraisal district says it's worth.

Mr. Helm acknowledged that appraising property is an "imperfect science" and said no two appraisers would come up with the same value for a property. Separating land value from the total, as part of Mr. Merkel's complaint did, doesn't lead to an accurate analysis, Mr. Helm said.

"We might underappraise a property; we might overappraise a property," he said. "To say we're perfect on 100 percent of our 38,000 properties – we're not. But on 90 percent or more, we are.

"Bottom line is, a public official did not get preferential treatment."