



Williamson Central Appraisal District  
625 FM 1460  
Georgetown, TX 78626-8050  
WCAD.org • (512) 930-3787



LIU, PEI CHIUNG  
9708 PALMBROOK DR  
AUSTIN TX 78717-3892

## 25.19 – 2025 Notice of Appraised Value

Date: 03/31/2025

Owner Name: LIU, PEI CHIUNG

Situs: 1464 E WHITESTONE BLVD UNIT 2702 CEDAR PARK  
TX 78613

Legal Description: C759 - OAKMONT OFFICE CONDO,  
BUILDING 27, UNIT 2702, 1.205% COMMON AREA INTEREST

Quick Ref ID: R497572

### THESE ARE YOUR CURRENT EXEMPTIONS:

Code	Exemption Type

Recently applied exemptions may not be reflected, check: [search.WCAD.org](https://search.WCAD.org)

### PROTEST FILING DEADLINE: 05/15/2025

Dear Property Owner,  
WCAD has appraised the property listed above for the tax year 2025. The appraisal as of January 1, 2025 is outlined below:

Appraisal Information		Last Year - 2024	Proposed - 2025
(+)	Structure / Improvement Market Value	317,079	329,620
(+)	Non Ag Land Market Value	50,330	50,330
(+)	Ag Land Market Value	0	0
(=)	Total Market Value	367,409	379,950
	Ag Land Productivity Value	0	0
	Assessed Value	367,409	379,950

Circuit Breaker Adjustment - \$N/A

(\$N/A means circuit breaker limitation does not apply to property for 2025)

Under Section 23.231, Texas Property Tax Code, for the 2024, 2025, and 2026 tax years, the appraised value of real property other than a residence homestead for ad valorem tax purposes may not be increased by more than 20% each year, with certain exceptions. The circuit breaker limitation provided under Section 23.231, Tax Code, expires December 31, 2026. Unless this expiration date is extended by the Texas Legislature, beginning in the 2027 tax year, the circuit breaker limitation provided under Section 23.231, Tax Code, will no longer be in effect and may result in an increase in ad valorem taxes imposed on real property previously subject to the limitation.

***"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"***

Visit [Texas.gov/PropertyTaxes](https://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.

The Williamson Central Appraisal District does not set tax rates or collect the taxes on your property. The governing body of each taxing unit decides whether or not taxes on the property will increase. The Appraisal District only determines the value of the property.

Please scan the QR code to the left using your smart phone camera application, or use any QR code scanning application to access [WCAD.org/noav-qr](https://WCAD.org/noav-qr) for more information, including:



Appraisal Notice Explanation  
Appeal Process Information  
Market & Valuation Information  
E-Notice Request  
Circuit Breaker Limitation

Homestead Exemptions / Cap Adjustment  
Over 65 Exemption Information  
Agricultural Land Valuation  
Truth-in-Taxation Database Update Notification Sign-up

Escaneé el código QR a la izquierda con la aplicación de la cámara de su teléfono, o use cualquier aplicación de escaneo de códigos QR para acceder a [WCAD.org/noav-qr](https://WCAD.org/noav-qr) para obtener más información, incluyendo:

Explicación del documento de valuación  
Información sobre el proceso de apelación  
Información de Mercado y Valoración  
Solicitud de notificación electrónica  
Limitación de Cortacircuitos

Exenciones de Residencia  
Información sobre exenciones para mayores de 65 años  
Valoración de terreno Agrícola  
Registro de Notificación de Actualización de la Base de Datos de Veracidad en los Impuestos

*You or your property (including inherited property) may qualify for one or more of these residence homestead exemptions.*

Partial Exemptions	Total Exemptions
<ul style="list-style-type: none"> <li>○ General residence homestead</li> <li>○ Disabled veteran or surviving spouse/child</li> <li>○ Person age 65 or older or surviving spouse</li> <li>○ Disabled person or surviving spouse</li> <li>○ Temporary damage by Governor-declared disaster</li> <li>○ Donated residence homestead of partially-disabled Veteran</li> </ul>	<ul style="list-style-type: none"> <li>○ 100% disabled Veteran or surviving spouse</li> <li>○ Surviving spouse of armed services member killed in line of duty</li> <li>○ Surviving spouse of a first responder killed or fatally injured in line of duty</li> </ul> <p><i>Please visit our website <a href="http://WCAD.org">WCAD.org</a> for more information or qualifications.</i></p>

If you receive the **over-65 (11.13c) or disability homestead exemption**, your school taxes for this year will not be higher than they were for the year in which you first received the exemption, unless you have made improvements to the property. If you improved your property by remodeling or adding on, your school taxes may increase for new improvements. If you are the surviving spouse of a person who was 65 or older, or disabled, and you were 55 or older at the time of their death, you may retain the school tax freeze amount.

The difference between the 2020 appraised value and the proposed 2025 appraised value is 66.04%.  
**(N/A% means property characteristics have changed within those 5 years)**

Taxing Unit	Last Year			Current Year			Exemption Amount Difference between Last and Current Year
	Exemption Type	Exemption Amount	Taxable Value	Exemption Type	Exemption Amount	Taxable Value	
City of Cedar Park		0	367,409		0	379,950	0
Williamson CO		0	367,409		0	379,950	0
Aus Comm Coll		0	367,409		0	379,950	0
Wmsn CO FM/RD		0	367,409		0	379,950	0
Leander ISD		0	367,409		0	379,950	0
Upper Brushy Creek WCID		0	367,409		0	379,950	0

**IF YOU DISAGREE WITH THE PROPOSED VALUE, YOU HAVE THE RIGHT TO FILE A PROTEST  
 PROTEST MEETING WITH AN APPRAISER AT SCHEDULED DATE AND TIME ONLY, NO WALK-INS**

**When an appeal is filed disputing the market value, the taxable value can only be changed if you are successful in lowering the market value (\$379,950) below the assessed value (\$379,950).**

#### **SCHEDULED PROTEST FILING PROCEDURES**

- By Mail**
- Complete and sign the Notice of Protest form included with this mailing, or to protest by letter: include your name, property description, and reason for protesting.
  - Mail to the WCAD office on/before the indicated protest filing deadline.
  - The ARB will notify you with protest details at least 15 days prior to the date of your hearing.
- In Person**
- Complete and sign the Notice of Protest form included with this mailing and file with WCAD staff by the indicated protest filing deadline.
  - The ARB will notify you with protest details at least 15 days prior to the date of your hearing.

**Your protest must be postmarked or hand-delivered to our office by 5 PM on the indicated Protest Filing Deadline. The ARB hearings are held at the WCAD office.**

**Hearings will begin on March 31st and typically continue until the end of July**

#### **WHAT TO EXPECT**

At your scheduled protest date and time, an informal meeting will take place before your formal hearing. The Appraisal Review Board recommends an informal meeting with a Williamson Central Appraisal District staff member before a formal hearing, providing the property owner and the Appraisal District an opportunity to review and exchange evidence. If an agreement is reached in the informal meeting, a formal hearing will not be required. If an agreement is NOT reached, a formal hearing will immediately follow the informal meeting at the Williamson Central Appraisal District.

The carrying of a handgun at any meeting of a Governmental Entity is prohibited by Texas law, regardless of whether the handgun is concealed or not. **Penal Code 46.35 (14)**

Sincerely,

*Alvin Lankford* Alvin Lankford / Chief Appraiser



**Property Value – 2025 Notice of Protest**  
**WILLIAMSON CENTRAL APPRAISAL DISTRICT**

625 FM 1460 Georgetown, TX 78626-8050

(512) 930-3787 (Se Habla Espanol)

**WCAD.org**

**GENERAL INSTRUCTIONS:** Pursuant to Tax Code Section 41.41, a property owner has the right to protest certain actions taken by the Appraisal District. This form is for use by a property owner or designated agent who would like the Appraisal Review Board (ARB) to hear and decide a protest. If you are leasing the property, you are subject to the limitations set forth in Tax Code Section 41.413.

**PROTEST FILING DEADLINE: May 15, 2025**

*Depositing your protest in a USPS collection box does not guarantee a postmark by the protest deadline.*

**A different deadline may apply to you if:**

- Your protest concerns a change in the use of agricultural, open-space, or timber land;
- The Appraisal District or the ARB was required by law to send you notice about a property and did not; or
- The ARB made a change to the appraisal records that adversely affects you and you received notice of the change;
- In certain limited circumstances, you had good cause for missing the protest filing deadline.

The carrying of a handgun at any meeting of a Governmental Entity is prohibited by Texas law, regardless of whether the handgun is concealed or not. Penal Code 46.03 (14)

**Quick Ref ID: R497572**

Owner Name and Address	Property Description
LIU, PEI CHIUNG 9708 PALMBROOK DR AUSTIN TX 78717-3892	C759 - OAKMONT OFFICE CONDO, BUILDING 27, UNIT 2702, 1.205% COMMON AREA INTEREST
	To change current mailing address, please complete form located at <a href="http://WCAD.org/change-of-address-request">WCAD.org/change-of-address-request</a>
Reason(s) for Protest	Submit Documentation
Shade the box(es) below that correspond with your specific reason(s) for your protest. Failure to shade a box will result in your inability to protest that issue. You must shade all boxes that apply in order to preserve your rights so that the Appraisal Review Board (ARB) may consider your protest according to law.	Please attach documentation that may help resolve your protest. See FAQ on back.
<div><input checked="" type="checkbox"/> Example of a shaded box</div> <div><input type="checkbox"/> 1. Incorrect appraised (market) value</div> <div><input type="checkbox"/> 2. Market value is unequal compared with other properties</div> <div><input type="checkbox"/> 3. Both incorrect appraised (market) value and market value is unequal compared with other properties</div> <div><input type="checkbox"/> 4. Property should not be taxed in: (name of taxing unit) _____</div> <div><input type="checkbox"/> 5. Property is not located in this Appraisal District or otherwise should not be included on the Appraisal District's record</div> <div><input type="checkbox"/> 6. Failure to send required notice: (notice type) _____</div> <div><input type="checkbox"/> 7. Exemption was denied, modified, or cancelled</div> <div><input type="checkbox"/> 8. Ag-use, open-space, or other special appraisal was denied, modified, or cancelled</div> <div><input type="checkbox"/> 9. Change in the use of land appraised as ag-use, open-space, or timberland</div> <div><input type="checkbox"/> 10. Incorrect appraised or market value of land under special appraisal for ag-use, open-space, or other special appraisal</div> <div><input type="checkbox"/> 11. Owner's name is incorrect – provide documentation</div> <div><input type="checkbox"/> 12. Property's description is incorrect</div> <div><input type="checkbox"/> 13. Rendition penalty (if imposed)</div> <div><input type="checkbox"/> 14. Business closed (Business Personal Properties only) – provide permanent closed date: (MM/DD/YY) _____ / _____ / _____</div> <div><input type="checkbox"/> 15. Temporary disaster damage exemption was denied or modified</div> <div><input type="checkbox"/> 16. Incorrect damage assessment rating for a property qualified for a temporary disaster exemption</div> <div><input type="checkbox"/> 17. Circuit breaker limitation on appraised value for all other real property was denied, modified, or cancelled</div> <div><input type="checkbox"/> 18. Other: (reason required) _____</div>	<div><b>Signature (Required for submission)</b> Please print legibly</div> <div>Owner printed name _____</div> <div>Owner signature _____</div> <div>Agent printed name (if applicable/attach Appointment of Agent form) _____</div> <div>Date (MM/DD/YY): _____ / _____ / _____</div> <div>Contact phone number: ( _____ ) _____ - _____</div> <div>Email address: _____</div> <div><b>Scheduling Information</b></div> <div><b>For scheduling purposes, please write below if any of the following apply:</b> telephone hearing, virtual hearing, email hearing reminder, text hearing reminder, single member panel, ARB final orders via email, person age 65 or older, disabled person, military service member, military veteran, spouse of military service member or veteran : _____</div> <div>_____</div> <div>_____</div> <div><b>Hearings begin on March 31<sup>st</sup> and are typically completed in July.</b> If you are unable to attend a hearing during this time, you must submit a notarized affidavit with your evidence prior to your scheduled hearing or send a properly authorized representative to appear on your behalf. Please see website for more information: <a href="http://WCAD.org">WCAD.org</a></div> <div>FOR OFFICE USE ONLY</div> <div>FOR OFFICE USE ONLY</div>
<b>ARB Hearing Notice (If no selection is made below, notice will be delivered by First-Class mail)</b>	
I request my notice of hearing be delivered (check one box only):	
<input type="checkbox"/> By email to the electronic email address provided on this form (please check junk email or spam folders)	
<input type="checkbox"/> By certified mail and I agree to pay the cost (visit <a href="http://WCAD.org/postage">WCAD.org/postage</a> for payment information and conditions)	



R497572



# Frequently Asked Questions

**Si usted necesita asistencia en español, por favor llame al teléfono (512) 930-3787. Para más información visite nuestra página web: [WCAD.org](http://WCAD.org)**

## January 2025

- Q Why was this appraisal necessary? I have no intention of selling my home.**
- A** The Texas Constitution mandates that all taxable property be appraised in accordance with its market value (what it would sell for on January 1), and that taxation be equal and uniform. If appraisals are not updated on a regular basis, these constitutional requirements will not be met.
- Q Why am I being taxed on an improvement when my house is not improved?**
- A** In this instance, an improvement does not always indicate an addition or a change. Per the Texas Property Tax Code Sec. 1.04(3) "Improvement" means: (A) a building, structure, fixture, or fence erected on or affixed to the land; (B) a transportable structure that is designed to be occupied for residential or business purposes whether or not it is affixed to the land.
- Q What kind of information is considered in appraising residential property?**
- A** The Appraisal District compares properties that recently sold with comparable properties in the same market area. Adjustments are made for the differences between sold and unsold properties. This adjustment results in the estimate of what the unsold properties would have been worth had they been on the market as of January 1. WCAD appraisal records contain property information collected during field inspections throughout the District. Our appraisal process is completed in accordance with the Uniform Standards of Professional Appraisal Practice (USPAP) applicable to the mass appraisal process.
- Q You appraised my home for more than I paid for it in a recent open market transaction. Do I have to file a protest to get a valuation review?**
- A** In lieu of filing a protest, you can go to [WCAD.org/appeal](http://WCAD.org/appeal) and send a copy of your recent settlement statement through the Express Inquiry option. A staff member will review the sale documents you provide and send a response. Otherwise, you should file your protest on or before the indicated protest filing deadline or 30 days after the date your value notice was mailed, whichever is later. If the deadline date falls on a weekend or holiday, the deadline is the next business day.
- Q What documentation would be helpful to bring to my hearing?**
- A** Productive hearing tips, including examples of documentation to bring, are located on our website at the address below: [WCAD.org/protest-procedures/](http://WCAD.org/protest-procedures/)
- Q Where is my notice of hearing letter; I haven't received it yet?**
- A** Letters are mailed at least 15 days prior to the hearing date. Hearings are not scheduled by protest submission date, so there may be a longer than expected wait time. To check hearing dates, please go to [WCAD.org/online-protest-filing](http://WCAD.org/online-protest-filing) and follow the instructions provided there.
- Q Do jurisdictions like the county, cities, school districts, and MUDs put pressure on WCAD to raise values, so they will have more money?**
- A** No, the local taxing jurisdictions only ask that we do our work fairly and accurately. The amount of taxes that each of the entities levy for the year is determined by how much money is needed to fund local government services such as police and fire protection. The governing body of each jurisdiction adopts its own budget and then sets a tax rate which, when applied to the appraised value of all taxable property, will produce the necessary amount of property tax revenue. WCAD is not involved in this process or with property tax collections.
- Q Who reviews WCAD appraisals for accuracy?**
- A** The property tax system contains numerous checks and balances and one of the most important is the right of property owners to file a protest and receive a hearing if they believe our appraisals are inaccurate or inequitable. Additionally, the Texas Comptroller of Public Accounts conducts and publishes a Property Value Study of the level of appraisal of each category of property within Williamson County in even-numbered years, and a Methods and Procedures review of the WCAD office in odd-numbered years.
- Q Can I have a telephone conference call instead of appearing for my ARB hearing?**
- A** To appear by telephone conference call, you must provide the following to the ARB before the hearing: written notice at least 10 days before the hearing that you want a telephone conference call hearing; and a valid, written, notarized affidavit with your evidence. If you wish to invite individuals to participate in your telephone conference call hearing, you are responsible for providing them access to the call.
- Q How does a prorated homestead exemption work and how do I qualify?**
- A** Effective January 1, 2022 - A person who acquires property as their principal residence after January 1<sup>st</sup> and has a valid Texas ID or Texas Driver License matching the property address may immediately qualify for a general residence homestead exemption for the applicable portion of that tax year. Regarding the Homestead Cap, an owner who receives a prorated homestead exemption is considered to have qualified the property for the exemption as of January 1<sup>st</sup> of the tax year following the tax year in which the owner occupied the property.

*Note: Directions to the Williamson Central Appraisal District are available on our website: [WCAD.org](http://WCAD.org)*

**Revised: January 2025**