

CALLAHAN COUNTY APPRAISAL DISTRICT 2018 ANNUAL APPRAISAL REPORT

Introduction

The Callahan County Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Texas Property Tax Code, and The Rules of the Texas comptroller's Property Tax Assistance Division govern the operation of the appraisal district.

Mission Statement

The mission of the Callahan County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district and apply all qualified exemptions to the appropriate properties when the owner completes an application which has all necessary information for approval of the exemption. The CAD will strive to educate the property owner regarding their rights and remedies as prescribed by law. The district must make sure that each property owner is given the same consideration, information, and assistance. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office
- The International Association of Assessing Officers
- The Uniform Standards of Professional Appraisal Practice

Governance

The appraisal district is governed by a **Board of Directors** with the primary responsibilities to:

- Establish the district's office
- Adopt its operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Appoint the Appraisal Review Board members
- Provide advice and consent to the Chief Appraiser concerning the appointment of the Agricultural advisory board
- Approve contracts with appraisal firms selected by the Chief Appraiser to perform appraisals
- Make and adopt general policies on the operations of the district
- Biennially develop a written plan for the periodic reappraisal of the property within the district

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. The board is appointed by the taxing entities in this district.

The **Chief Appraiser** is the chief administrator of the appraisal district and is hired by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Appraisal Review Board Members are appointed by the Board of Directors to settle value disputes between the property owner and the appraisal district. They serve staggered terms and may serve 3 consecutive terms of 2 years. The Texas Comptroller instructs the board members on their course of duties.

The **Ag Advisory Board** is appointed by the Board of Directors at the recommendation of the Chief Appraiser. This board helps determine typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

Taxing Jurisdictions

The Callahan County Appraisal District is responsible for appraising properties within the county boundaries. The following jurisdictions fall within that scope:

- Callahan County
- Callahan County Farm Road
- City of Baird
- City of Clyde
- City of Cross Plains
- City of Putnam
- Baird ISD
- Cisco ISD
- Clyde ISD
- Cross Plains ISD
- Eula ISD
- Moran ISD

Property Types Appraised

The district is comprised of 21,903 property accounts. The majority of the land in this area is rural with agricultural farm/ranch qualified production. Approximately 15% of the county's value is due to oil and gas production. There is very little industrial activity.

The following represents a summary of property types appraised by the district for 2018

<u>PTAD CLASSIFICATIONS</u>	<u>PROPERTY TYPE</u>	<u>PARCEL COUNT</u>	<u>MARKET VALUE</u>
A	Single-Family Residences	3720	259,874,550
B	Multi-family Residences	20	2,700,480
C	Vacant Lots	900	3,827,280
D1	Qualified Ag Land	4997	943,910,414
D2	Non-Residential Imp on Ag Land	1568	19,590,080
E	Farm/Ranch Improvements	3,834	277,841,910
F1	Commercial Real Property	688	52,243,008
F2	Industrial Real Property	9	27,907,710
G1	Oil and Gas Properties	2793	10,358,244
J	Utilities Properties	362	180,666,570
L1	Business Personal Property	662	30,398,460
L2	Industrial Personal Property	16	20,514,200
L3	Business Vehicles (over 1-Ton)	20	1,338,980
M1	Manufactured Housing	713	24,702,415
O	Residential Inventory	11	49,690
S	Special Inventory	16	10,984,500
X	Exempt Property	393	47,431,970

Appraisal Operation Summary

The district implemented the systematic review of properties located in *Area 2*, which is Cross Plains ISD and Eula ISD as planned in the reappraisal plan adopted by the Board of Directors. The district continued to identify, review, and appraise properties with new construction, additions, deletions, verbal requests, etc. throughout the district and make appropriate adjustments to those accounts involved. Locate and value manufactured housing and calculate an appraised value for those items. Review and inspect commercial and industrial personal property accounts. The district conducted an internal ratio study to validate the accuracy of its mass appraisal system with the following overall statistical results:

Mean Level of appraisal	93.09	Weighted Mean	87.29
Median Level of Appraisal	91.55	Coefficient of dispersion	27.37
Number of Sales	118		

Based upon the Mass Appraisal Standards adopted by the International Association of Assessing Officers, the above statistics indicate that the district's mass appraisal system is accurately and uniformly appraising property.

Property Discovery

The district aggressively seeks to discover all newly constructed or added property each year through examination of:

- City permits, building permits, septic tank permits
- File material/mechanics liens
- Mobile home installation reports
- Assumed name certificates
- Advertisements
- Field inspection discovery
- Sales Letters
- Public Word of Mouth

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described at the Comptroller's web site.
<http://www.window.state.tx.us/taxinfo/proptax/exmptns.html>

Residential Homesteads

This chart represents the total exemption amounts available to homeowners who qualify for this exemption on home sites with a maximum of 20 acres:

Jurisdiction	General	OVER 65	DISABILITY	100% DV	Over-55 Surviving Spouse
Callahan County	20% (min. \$5,000)	\$3,000	-0-	100%	\$3,000
Farm Road	20% (min. \$5,000) +\$3,000 local	-0-	-0-	100%	\$3,000
City of Baird	-0-	\$5,000	-0-	100%	\$5,000
City of Clyde	-0-	\$5,000	-0-	100%	\$5,000
City of Cross Plains	\$5,000	\$10,000	-0-	100%	\$10,000
City of Putnam	-0-	\$5,000	-0-	100%	\$5,000
Baird ISD	\$25,000	\$10,000	\$10,000	100%	\$10,000
Cisco ISD	\$25,000	\$10,000	\$10,000	100%	\$10,000
Clyde ISD	\$25,000	\$10,000	\$10,000	100%	\$10,000
Cross Plains ISD	\$25,000	\$10,000	\$10,000	100%	\$10,000
Eula ISD	\$25,000	\$10,000	\$10,000	100%	\$10,000
Moran ISD	\$25,000	\$10,000	\$10,000	100%	\$10,000

All of the above jurisdictions have adopted tax ceilings for the 65 and older property owner, the disabled property owner, and surviving spouse of each of those (if the spouse is 55 or older). A tax ceiling prohibits increased taxes on the homestead on existing buildings. An increase in the market trend does not increase taxes for these types of homesteads. *(Any new areas added to the home site will cause the ceiling to be readjusted in the next tax year.)*

All homeowners with qualified homesteads are subject to the placement of a homestead cap which prohibits the increase of taxable value on the homestead property to ten percent per year. Market value can still be reflective of the local real estate market.

Disable Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service-connected disability, disabled veterans are allowed a general exemption on any one property they own, within the State of Texas, based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemption amounts are:

Percentage Disability	Exemption Amount
10-30%	\$5,000
31-50%	\$7,500
51-70%	\$10,000
71-100%	\$12,000

Other Exemptions

Other common exemptions are:

- Cemetery Exemptions
- Religious Organizations
- Primarily Charitable Organizations
- Charitable Organizations
- Veteran Organizations

Chapter 11 of the Property Tax Code discusses other allowable exemptions.

Appeal Information

State Law requires the appraisal district to mail "Notices of Appraised Value" to property owners where:

- New property has been included for the first time on the appraisal roll
- Property Ownership changes
- A change in taxable value of \$1,000 or more
- A rendition statement was filed on the property
- The property owner requests it
- Property which has been annexed or de-annexed to a taxing jurisdiction

In 2018 the district prepared and mailed:

- 6,308 real property notices
- 654 commercial personal property notices
- 363 utility/industrial property notices
- 420 mineral property notices

From these notices, 239 protests were filed in the district, of which 66 of these withdrew their protest before ARB Hearings, 46 were formally schedule to see the ARB of which 31 were heard by the ARB. 15 were no shows and 127 waived their protest, with an additional 14 informal protest.

Certified Values

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 25, 2018. The values were:

JURISDICTION	PARCEL COUNT	MARKET VALUE	TAXABLE VALUE
Callahan County	21,880	1,914,717,991	810,471,146
Callahan County Farm Road	21,879	1,910,114,961	803,634,447
City of Baird	1,185	75,892,759	67,376,729
City of Clyde	2,393	184,960,270	148,577,240
City of Cross Plains	989	43,242,370	31,011,902
City of Putnam	251	3,667,930	3,000,460
Baird ISD	6,446	630,792,310	227,957,563
Cisco ISD	114	5,861,530	2,409,960
Clyde ISD	6,889	604,067,909	284,938,819
Cross Plains ISD	4,276	345,579,033	95,992,070
Eula ISD	3,657	293,912,861	149,096,702
Moran ISD	501	15,501,318	3,610,065

Tax Rates

The following tax rates were adopted by the taxing jurisdictions

Entity	Tax Rate
Callahan County	0.421627
Callahan County Farm Road	0.160419
City of Baird	0.643637
City of Clyde	0.700000
City of Cross Plains	0.3214000
City of Putnam	0.076090
Baird ISD	1.3587
Cisco ISD	1.0733
Clyde ISD	1.3997
Cross Plains ISD	1.1700
Eula ISD	1.3900
Moran ISD	1.0400