

## CALLAHAN CENTRAL APPRAISAL DISTRICT 2021 ANNUAL APPRAISAL REPORT

### Introduction

The Callahan Central 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 Central 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
- 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 Local Administrative District Judge 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 22,082 property accounts. The majority of the land in this area is rural with agricultural farm/ranch qualified production. Approximately .3% of the county's value is due to oil and gas production. Approximately 12% of the county's value comes from industrial.

The following represents a summary of property types appraised by the district for 2020

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<u>PTAD CLASSIFICATIONS</u>	<u>PROPERTY TYPE</u>	<u>PARCEL COUNT</u>	<u>MARKET VALUE</u>
A	Single-Family Residences	840	56,800,650
B	Multi-family Residences	3	267,200
C	Vacant Lots	308	1,855,390
D1	Qualified Ag Land	1941	332,428,184
D2	Non-Residential Imp on Ag Land	742	10,341,120
E	Farm/Ranch Improvements	1614	133,035,290
F1	Commercial Real Property	222	21,114,600
F2	Industrial Real Property	3	8,579,180
G1	Oil and Gas Properties	1080	3,436,336
J	Utilities Properties	102	62,725,870
L1	Business Personal Property	253	19,029,550
L2	Industrial Personal Property	8	7,105,410
L3	Business Vehicles (over 1-Ton)	5	576,300
M1	Manufactured Housing	304	10,853,310
O	Residential Inventory	0	0
S	Special Inventory	10	1,708,030
X	Exempt Property	124	19,749,220

## 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	79.77	Weighted Mean	77.66
Median Level of Appraisal	78.50	Coefficient of dispersion-median -	6.42
Number of Sales	13		

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 2021 the district prepared and mailed out approximately:

6468 real property notices  
1024 commercial personal property notices  
350 utility/industrial property notices  
5973 mineral property notices

From these notices we had approximately, 274 protests that were filed in the district, of which 70 of these withdrew their protest before ARB Hearings, 204 were formally schedule to see the ARB of which 10 were heard by the ARB. 8 were no shows and 128 waived their protest, with an additional approximation of 58 informal protest.

**Certified Values**

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on or by July 25, 2021. The values were:

JURISDICTION	PARCEL COUNT	MARKET VALUE	TAXABLE VALUE
Callahan County	21,647	2,081,896,353	970,106,708
Callahan County Farm Road	21,646	2,076,698,268	959,060,653
City of Baird	1,189	93,349,710	74,491,030
City of Clyde	2,408	200,544,550	167,612,300
City of Cross Plains	990	43,655,540	32,202,640
City of Putnam	250	4,787,190	3,720,200
Baird ISD	5,753	700,742,389	280,714,543
Cisco ISD	121	6,040,481	2,561,003
Clyde ISD	7,216	660,266,619	352,079,990
Cross Plains ISD	4,402	373,807,661	123,303,285
Eula ISD	3,915	320,073,364	177,799,991
Moran ISD	241	15,765,254	4,029,698

**Tax Rates**

The following tax rates were adopted by the taxing jurisdictions

Entity	Tax Rate
Callahan County	0.567539
Callahan County Farm Road	0.173007
City of Baird	0.628752
City of Clyde	0.706786
City of Cross Plains	0.366562
City of Putnam	0.063156
Baird ISD	1.2011
Cisco ISD	0.9867
Clyde ISD	1.3131
Cross Plains ISD	0.9857
Eula ISD	1.1502
Moran ISD	0.8956