

CALLAHAN COUNTY APPRAISAL DISTRICT 2017 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 21,774 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 2017:

<u>PTAD CLASSIFICATIONS</u>	<u>PROPERTY TYPE</u>	<u>PARCEL COUNT</u>	<u>MARKET VALUE</u>
A	Single Family Residences	3685	241,970,620
B	Multi-family Residences	20	2,632,810
C	Vacant Lots	943	4,102,220
D1	Qualified Ag Land	4976	945,543,740
D2	Non-Residential Imp on Ag Land	1513	17,110,910
E	Farm/Ranch Improvements	3697	248,674,240
F1	Commercial Real Property	686	49,815,550
F2	Industrial Real Property	9	31,657,240
G1	Oil and Gas Properties	2913	11,506,054
J	Utilities Properties	362	155,936,970
L1	Business Personal Property	669	29,276,530
L2	Industrial Personal Property	15	20,318,470
L3	Business Vehicles (over 1-Ton)	22	1,398,260
M1	Manufactured Housing	718	26,508,670
O	Residential Inventory	10	41,480
S	Special Inventory	16	9,461,880
X	Exempt Property	363	31,820,910

Appraisal Operation Summary

The district implemented the systematic review of properties located in *Area I*, which is Clyde 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	95.46	Weighted Mean	53.53
Median Level of Appraisal	91.40	Coefficient of dispersion	24.73
Number of Sales	17		

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, building permits
- File material/mechanics liens
- Mobile home installation reports
- Septic Tank permits
- 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
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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 2017 the district prepared and mailed:

- 7,016 real property notices
- 678 commercial personal property notices
- 393 utility/industrial property notices
- 558 mineral property notices

From these notices, 1135 protests were filed in the district, of which 76 of these withdrew their protest before ARB Hearings, 157 were formally schedule to see the ARB of which 90 were heard by the ARB. 19 were no shows and 48 waived their protest, with an additional 636 informal protest.

Certified Values

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 25, 2017. The values were:

JURISDITON	PARCEL COUNT	MARKET VALUE	TAXABLE VALUE
Callahan County	21,746	1,828,079,704	753,897,510
Callahan County Farm Road	21,745	1,823,476,674	747,963,552
City of Baird	1,170	75,189,240	66,458,510
City of Clyde	2,398	176,743,520	140,182,851
City of Cross Plains	990	36,071,860	28,295,301
City of Putnam	251	3,663,890	2,960,940
Baird ISD	6,423	612,387,372	207,916,686
Cisco ISD	113	5,775,626	2,324,816
Clyde ISD	6851	581,428,917	266,420,805
Cross Plains ISD	4,244	330,991,255	88,967,714
Eula ISD	3629	261,078,010	134,427,807
Moran ISD	488	15,413,012	3,500,286

Tax Rates

The following tax rates were adopted by the taxing jurisdictions

Entity	Tax Rate
Callahan County	0.400094
Callahan County Farm Road	0.159172
City of Baird	0.660351
City of Clyde	0.697300
City of Cross Plains	0.355169
City of Putnam	0.076090
Baird ISD	1.3781
Cisco ISD	1.17
Clyde ISD	1.1.3997
Cross Plains ISD	1.17
Eula ISD	1.44
Moran ISD	1.04