

## ROBERTSON COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2014

The Robertson County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Robertson County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The local taxing units such as your County, School, Cities, and Emergency Services District set a tax rate from your property tax appraisal issued by the Appraisal District. The Robertson CAD serves the following taxing units:

Entity:	Market Value	Taxable Value
Robertson County	4,952,509,895	3,330,706,914
City of Bremond	29,015,660	27,582,598
Bremond ISD	562,562,454	341,128,488
City of Calvert	42,991,736	37,277,912
Calvert ISD	283,728,926	109,974,383
City of Hearne	208,894,496	201,073,937
Hearne ISD	641,855,876	455,787,753
City of Franklin	66,814,759	63,701,318
Franklin ISD	3,121,612,407	2,100,629,800
Mumford ISD	164,738,121	113,921,975
Robertson County ESD	4,941,006,340	3,291,971,359

The District maintains approximately 43,575 parcels with property types of residential, commercial, business, utilities, and pipelines. A small part Bremond's school district goes into Falls County and a small part of Leon ISD, Bryan ISD and Groesbeck ISD comes within our county boundaries.

**Exemption Data:** The district has various exemptions for which taxpayers may qualify, such as the standard residential homestead exemption and the over-65 residential homestead exemption. You may only apply for residence homestead on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county. This can transfer to the new county in which you reside.

**EXEMPTION DATA:**

<u>ENTITY</u>	<u>HOMESTEAD</u>	<u>OVER-65</u>	<u>DISABLED</u>
Robertson County	N/A	\$3,000 & Freezes	Just freezes
Robertson County ESD	N/A	\$3,000	N/A
City of Bremond	N/A	\$5,000	N/A
Bremond ISD	\$15,000	\$10,000 & Freezes	\$10,000 & Freezes
City of Calvert	N/A	N/A	N/A
Calvert ISD	\$15,000	\$10,000 & Freezes	\$10,000 & Freezes
City of Franklin	N/A	Just Freezes	Just Freezes
Franklin ISD	\$15,000	\$10,000 & Freezes	\$10,000 & Freezes
City of Hearne	N/A	\$3,000	N/A
Hearne ISD	\$15,000	\$10,000 & Freezes	\$10,000 & Freezes
Mumford ISD	\$15,000	\$10,000 & Freezes	\$10,000 & Freezes

DISABLED VETERANS	AMOUNT	PERCENTAGE
DV1	\$5,000	10-29%
DV2	\$7,500	30-49%
DV3	\$10,000	50-69%
DV4	\$12,000	70% and greater
DVHS	TOTALLY EXEMPT	100%

The DVHS applies only to the General Homestead Exemption

**2014 TAX RATES PER ENTITY PER \$100 OF VALUE**

Robertson County	.43773
Bremond ISD	1.36480
Calvert ISD	1.1700
Hearne ISD	1.2700
Franklin ISD	1.2300
Mumford ISD	1.0400
City of Bremond	.54902
City of Calvert	.50000
City of Hearne	.71039
City of Franklin	.452080
Robertson County ESD	.07236

#### **AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT**

Because of Senate Bill 771, there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than the normal time period. We will work with our farmers and ranchers during the drought. There are plans for a county-wide refiole of the applications after the drought has diminished.

#### **The PROPERTY VALUE STUDY**

The property value study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district and to measure the performance of appraisal districts. If the appraisal district is within a 5% margin of error, the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid.

**RATIO STUDY ANALYSIS FOR 2014 is not available as in 2014 RCAD participated in the MAP.**