

# ROBERTSON COUNTY APPRAISAL DISTRICT

## 2015 ANNUAL REPORT

### **INTRODUCTION**

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.

### **MISSION**

The mission of Robertson 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 for ad valorem tax purposes. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. 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 (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

### **GOVERNANCE**

The appraisal district is governed by a Board of Directors whose primary responsibilities are to:

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

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. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve.

The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The chief appraiser must be licensed (or actively working towards licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members to the Appraisal Review Board are appointed by the Board of Directors. ARB members serve two year staggered terms. They are limited by law to serving three consecutive 2 year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aid her in determining typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

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:

City of Bremond	City of Franklin	Mumford ISD	Leon ISD
Bremond ISD	Franklin ISD	Robertson County	Groesbeck ISD
City of Calvert	City of Hearne	Robertson County ESD	Bryan ISD
Calvert ISD	Hearne ISD		

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.

## **LEGISLATIVE CHANGES**

During the 2015 Texas Legislative Session, several bills were passed that affect property owners and the general public:

- Homestead exemption amount for school purposes was increased from \$15,000 to \$25,000;
- The surviving spouse of a 100% disabled veteran may continue to receive the exemption that the veteran would have qualified for on the date upon which he/she died;
  - Veterans who have a disability rating of less than 100% may qualify for a partial exemption on their homestead provided that the residence was donated to him/her at no cost to the veteran;
- The surviving spouse of partially disabled veteran may qualify for the same percentage of exemption as the deceased veteran provided the spouse has not remarried since the veteran's death and the

residence was the residence of the veteran at the time of death and that the residence continues to be the residence of the surviving spouse;

- Over 65 property owners will receive additional notification by certified mail when the appraisal district suspects that property no longer qualifies for a homestead exemption or for open space land valuation (i.e. "ag", timber, or wildlife use appraisals);
- The temporary absence for military service has been expanded to include foreign and domestic service that requires absence from the serviceman's home;
- Regarding the confidentiality of appraisal district records:

o Home owners filing for a residential homestead exemption may not have to meet the proof of residency requirement if they are:

- ♣ active military members,
- ♣ individuals who hold a driver's license issued under Section 531.1211 of the Transportation Code,
- ♣ Individuals who reside in a facility that provides services related to health, infirmity, or aging, or
- ♣ Those participating in the address confidentiality program administered by the Texas Attorney General.

o The names and addresses, along with other personal information in the possession of the district will be classified as confidential information when a request has been made as authorized by PTC Section 25.025, including:

- current or former peace officers,
- county jailers,
- employees of the Texas Department of Criminal Justice,
- commissioned security officers,
- victims of family violence,
- federal or state judges and their spouses,
- current or former employees of a district attorney, criminal district attorney, county or municipal attorneys,
- officers or employees of a community supervision and corrections department,
- criminal investigators of the United States,
- police officers or inspectors of the United States Federal Protective Service,
- current or former United States Attorneys or assistant attorneys and their spouses and children,
- current or former employees of the office of the attorney general who is or was assigned to a division that involved law enforcement,
- medical examiners or persons who perform forensic analysis or testing that is employed by the state or one or more political subdivision of the state,
- current or former members of the United States armed forces who have served in an area that the President of the United States by executive order designated an area in which armed forces of the United States are or have engaged in combat,
- current or former members of the Texas military forces, and
- current and former employees of the Texas Juvenile Justice System.

o Legal descriptions of producing oil/gas interests, including unit names and decimal interests in those units, are considered confidential information and may not be disclosed to the public in any manner as the information from which the ownership interests were derived was received by the district under a promise of confidentiality from the unit's operators.

- Public notice of meetings of the Board of Directors, Appraisal Review Board, and Ag Advisory Board is considered delivered if a notice of the meeting is posted in a public area of the district's office and is posted on the district's website at least seventy-two (72) hours before the commencement of the meeting.
- Official electronic communications may be made to the district through:
  - o Fax to 979-828-5137
  - o email to rcad80@windstream.net, or
  - o physical delivery to the district's office at 108 Morgan Street, Franklin TX 77856.
- Communications between the district and designated agents will be treated in the same manner as communications between the district and the property owner, provided written authorization for agent's representation can be established.
- A property tax form that requires a signature may be signed by means of an electronically captured handwritten signature.

### **Property Types Appraised**

The District maintains approximately 40,486 parcels with property types of residential, commercial, business, mineral, utilities, and pipelines.

The following represents a summary of the property types in the district

<u>PTAD Class</u>	<u>Property Type</u>	<u>Parcel Count</u>	<u>Market Value</u>
A	Single Family Homes	4,760	\$342,720,801
B	Multi Family Homes	57	\$10,074,776
C	Vacant Land (<5 acres)	2,388	\$18,146,765
D	"Ag" Land	6,283	\$1,422,945,296
E	Farm/Ranch Improvements	2,248	\$253,195,637
F1	Commercial Real Estate	499	\$65,377,560
F2	Industrial Real Property	66	\$1,596,317,154
G	Oil/Gas/Minerals	20,740	\$688,440,990
J	Utilities	727	\$269,226,584
L1	Commercial Personal Property	773	\$32,370,539
L2	Industrial Personal Property	378	\$242,957,191
M1	Mobile Homes	963	\$22,521,146
O	Residential Inventory	25	\$237,825
S	Dealer's Special Inventory		
X	Exempt Property	42	\$330,660

## PROPERTY DISCOVERY

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

- City building permits,
- Filed Material/Mechanic’s Liens,
- Mobile home installation reports,
- Septic tank permits,
- Electric connection reports,
- Advertisements,
- Railroad Commission Reports (oil/gas)
- Field discovery, and
- Public “word of mouth”.

## 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.

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most common occurring exemptions are described in the Texas Property Tax Code, Chapter 11

## RESIDENTIAL HOMESTEAD

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on homesites with a maximum of 20 acres:

<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 Bremond ISD	N/A \$25,000	\$5,000 \$10,000 & Freezes	N/A \$10,000 & Freezes
City of Calvert Calvert ISD	N/A \$25,000	N/A \$10,000 & Freezes	N/A \$10,000 & Freezes
City of Franklin Franklin ISD	N/A \$25,000	Just Freezes \$10,000 & Freezes	Just Freezes \$10,000 & Freezes
City of Hearne Hearne ISD	N/A \$25,000	\$3,000 \$10,000 & Freezes	N/A \$10,000 & Freezes
Mumford ISD	\$25,000	\$10,000 & Freezes	\$10,000 & Freezes

For school tax purpose, the over-65, disability, surviving spouse and 100% disabled veteran residential homestead exemption create a tax ceiling prohibiting increased taxes on the homestead on existing buildings. Any new area added to the homesite will cause the ceiling to be readjusted and set to the subsequent tax year

All homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value may still be reflective of the local real estate market.

### **DISABLED VET**

Disabled Veterans In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability (as described above), disabled veterans are allowed a general exemption on any one property they own based upon the percentage rating as determined by the Department of Veteran’s Affairs. Current exemptions amounts, as based upon these ratings, are:

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  
The DVHS applies only to the General Homestead Exemption

TOTALLY EXEMPT

100%

### OTHER EXEMPTIONS

Other commonly occurring exemptions are:

- Cemetery Exemptions,
- Religious Organizations,
- Primarily Charitable Organizations, and
- Veteran's Organizations.

Other less frequently occurring exemptions are allowable and described in Chapter 11, Property Tax Code

### APPRAISAL NOTICES

State law required the district to mail Notices of Appraised Value to property owners where:

- New property has been included for the first time on the appraisal roll,
- There has been an ownership change,
- There has been a change in taxable value of \$1,000 or more,
- The property owner filed a rendition statement of the property, or
- The property has been annexed or de-annexed to a taxing jurisdiction.

For 2015 the district mailed 9,734 notices.

### CERTIFIED VALUES

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 24, 2015, summarized as follows

<b>Entity:</b>	<b>Market Value</b>	<b>Certified Taxable Value</b>
Robertson County	4,964,385,020	3,237,225,870
City of Bremond	28,393,624	27,286,310
Bremond ISD	628,775,211	391,329,397
City of Calvert	45,831,817	39,452,704
Calvert ISD	297,377,806	116,304,351
City of Hearne	214,374,634	207,652,413

Hearne ISD	607,496,106	398,520,765
City of Franklin	67,074,482	64,712,658
Franklin ISD	3,140,418,663	2,064,149,255
Mumford ISD	119,422,608	69,762,046
Robertson County ESD	4,951,536,695	3,228,317,169

## **TAX RATES**

Using the taxable values as certified by the Chief Appraiser(s) and following the requirements of the Truth In Taxation Laws, the taxing jurisdictions adopted the following tax rates per \$100 of value:

Robertson County	.47500
Bremond ISD	1.36480
Calvert ISD	1.1700
Hearne ISD	1.2700
Franklin ISD	1.2300
Mumford ISD	1.0400
City of Bremond	.56116
City of Calvert	.47374
City of Hearne	.71039
City of Franklin	.45326
Robertson County ESD	.07500

## **PTAD REVIEWS**

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a Property Value Study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

The Property Value Study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is within a 5% percent margin 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.