

# ROBERTSON CENTRAL APPRAISAL DISTRICT

## 2020 ANNUAL REPORT

### **INTRODUCTION**

The Robertson Central 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 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 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.

## Property Types Appraised

The District maintains approximately 38,611 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          | 5,197               | \$498,848,423       |
| B                 | Multi Family Homes           | 59                  | \$14,590,677        |
| C                 | Vacant Land (<5 acres)       | 2,135               | \$25,721,863        |
| D                 | “Ag” Land                    | 6,092               | \$2,108,569,745     |
| D2                | Improvements on “Ag” Land    | 1,242               | \$50,958,007        |
| E                 | Farm/Ranch Improvements      | 4,445               | \$475,891,034       |
| F1                | Commercial Real Estate       | 636                 | \$84,798,301        |
| F2                | Industrial Real Property     | 69                  | \$1,214,580,343     |
| G                 | Oil/Gas/Minerals             | 15,112              | \$367,131,797       |
| J                 | Utilities                    | 623                 | \$338,647,448       |
| L1                | Commercial Personal Property | 713                 | \$51,632,944        |
| L2                | Industrial Personal Property | 343                 | \$275,900,460       |
| M1                | Mobile Homes                 | 1,059               | \$28,550,529        |
| O                 | Residential Inventory        | 12                  | \$218,000           |
| S                 | Dealer’s Special Inventory   | 3                   | \$1,575,979         |
| X                 | Exempt Property              | 871                 | \$146,421,795       |

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

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              | TOTALLY EXEMPT | 100%            |

The DVHS applies only to the General Homestead Exemption

### **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 2019 the district mailed 6,302 notices for real property.

## **CERTIFIED VALUES**

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 23, 2020, summarized as follows

| <b>Entity:</b>       | <b>Market Value</b> | <b>Certified<br/>Taxable Value</b> |
|----------------------|---------------------|------------------------------------|
| Robertson County     | 5,684,037,345       | 3,137,529,637                      |
| City of Bremond      | 50,997,464          | 35,390,720                         |
| Bremond ISD          | 620,146,176         | 249,208,298                        |
| City of Calvert      | 65,093,462          | 47,387,882                         |
| Calvert ISD          | 423,253,451         | 153,526,474                        |
| City of Hearne       | 370,685,483         | 310,795,081                        |
| Hearne ISD           | 1,008,979,591       | 617,925,374                        |
| City of Franklin     | 106,681,696         | 74,294,672                         |
| Franklin ISD         | 3,181,322,404       | 1,753,522,620                      |
| Mumford ISD          | 199,486,979         | 123,497,461                        |
| Groesbeck ISD        | 41,553,379          | 17,561,662                         |
| Leon ISD             | 134,360,726         | 66,098,904                         |
| Bryan ISD            | 50,531,699          | 30,665,097                         |
| Robertson County ESD | 5,661,740,522       | 3,121,990,691                      |

## **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     | .52900  |
| Bremond ISD          | 1.27330 |
| Calvert ISD          | 1.06190 |
| Hearne ISD           | 1.17770 |
| Franklin ISD         | 1.23000 |
| Mumford ISD          | .97000  |
| City of Bremond      | .52000  |
| City of Calvert      | .41666  |
| City of Hearne       | .71039  |
| City of Franklin     | .47057  |
| Robertson County ESD | .08142  |

## **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.