

ROBERTSON CENTRAL APPRAISAL

DISTRICT 2022 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 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 36,361 parcels with property types of residential, commercial, business, mineral, utilities, and pipelines.

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

PTAD Class	Property Type	Parcel Count	Market Value
A	Single Family Homes	4,938	\$602,649,606
B	Multi Family Homes	58	\$16,902,967
C	Vacant Land (<5 acres)	2,110	\$30,551,571
D	“Ag” Land	6,281	\$2,350,254,052
E	Farm/Ranch Improvements	2,465	\$442,598,271
F1	Commercial Real Estate	504	\$98,487,387
F2	Industrial Real Property	58	\$1,106,658,543
G	Oil/Gas/Minerals	17,615	\$557,317,152
J	Utilities	629	\$466,016,129
L1	Commercial Personal Property	807	\$33,494,492
L2	Industrial Personal Property	337	\$348,494,242
M1	Mobile Homes	1,114	\$38,357,215
O	Residential Inventory	0	0
X	Exempt Property	15	\$452,604

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

RCAD works very diligently to ensure that exemptions are applied according to the Texas Property Tax Code. There are no fees attached to applying for exemption and our staff is available to assist property owners with their applications. The law mandates some exemptions and allows certain entities to increase those exemptions or in some cases, not offer the exemption at all. The information below provides exemption details for Robertson County, followed by a chart summarizing the exemption by entity.

1. **GENERAL RESIDENCE HOMESTEAD EXEMPTION (Tax Code Section 11.13):** You may qualify for this exemption if for the current year and, if filing a late application, for the year for which you are seeking an exemption:
 - (1) you owned this property on January 1;
 - (2) you occupied it as your principal residence on January 1; and
 - (3) you and your spouse do not claim a residence homestead exemption on any other property.There were provisions added in the 2021 legislative session that allows for prorated homestead exemptions in certain scenarios.

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:

ENTITY	HOMESTEAD	OVER-65	DISABLED
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	\$40,000	\$10,000 & Freezes	\$10,000 & Freezes
City of Calvert	N/A	N/A	N/A
Calvert ISD	\$40,000	\$10,000 & Freezes	\$10,000 & Freezes
City of Franklin	N/A	Just Freezes	Just Freezes
Franklin ISD	\$40,000	\$10,000 & Freezes	\$10,000 & Freezes
City of Hearne	N/A	\$3,000	N/A
Hearne ISD	\$40,000	\$10,000 & Freezes	\$10,000 & Freezes
Mumford ISD	\$40,000	\$10,000 & Freezes	\$10,000 & Freezes
Leon ISD	\$40,000	\$10,000 & Freezes	\$10,000 & Freezes

2. DISABLED PERSON EXEMPTION (Tax Code Section 11.13(c), (d)): You may qualify for this exemption if you are under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance. You can't receive an age 65 or older exemption on the same taxing jurisdiction if you receive this exemption.

3. AGE 65 OR OLDER EXEMPTION (Tax Code Section 11.13(c), (d)): You may qualify for this exemption if you are 65 years of age or older. You may qualify for the year in which you become age 65. You cannot receive a disability exemption on the same taxing jurisdiction if you receive this exemption.

4. SURVIVING SPOUSE OF INDIVIDUAL WHO QUALIFIED FOR AGE 65 OR OLDER EXEMPTION UNDER TAX CODE Section 11.13(d) (Tax Code Section 11.13(q)): You may qualify for this exemption if:

(1) your deceased spouse died in a year in which he or she qualified for the exemption under Tax Code Section 11.13(d);

(2) you were 55 years of age or older when your deceased spouse died; and (3) the property was your residence homestead when your deceased spouse died and remains your residence homestead. You can't receive this exemption if you receive an exemption under Tax Code Section 11.13(d).

5. 100% DISABLED VETERANS' EXEMPTION (Tax Code Section 11.131): You may qualify for this exemption if you are a disabled veteran who receives from the United States Department of Veterans Affairs or its successor:

(1) 100 percent disability compensation due to a service-connected disability; and

(2) a rating of 100 percent disabled or individual un-employability.

SURVIVING SPOUSE OF DISABLED VETERAN WHO QUALIFIED FOR THE 100% DISABLED VETERAN'S EXEMPTION (Tax Code Section 11.131): You may qualify for this exemption if you were married to a disabled veteran who qualified for an exemption under Tax Code Section 11.131 at the time of his or her death and:

(1) you have not remarried since the death of the disabled veteran and

(2) the property was your residence homestead when the disabled veteran died and remains your residence homestead.

7. DONATED RESIDENCE HOMESTEAD OF PARTIALLY DISABLED VETERAN (Tax Code Section 11.132, Version 1): You may qualify for this exemption if you are a disabled veteran with a disability rating of less than 100 percent and your residence homestead was donated to you by a charitable organization at no cost to you. Please attach all documents to support you request.

8. SURVIVING SPOUSE OF DISABLED VETERAN WHO QUALIFIED FOR THE DONATED RESIDENCE HOMESTEAD EXEMPTION (Tax Code Section 11.132, Version

1): You may qualify for this exemption if you were married to a disabled veteran who qualified for an exemption under Tax Code Section 11.132 at the time of his or her death and:

(1) you have not married since the death of the disabled veteran and

(2) the property was your residence homestead when the disabled veteran died and remains your residence homestead. Please attach all documents to support your request.

9. SURVIVING SPOUSE OF MEMBER OF ARMED FORCES KILLED IN ACTION (Tax Code Section 11.132, Version 2): You may qualify for this exemption if you are the surviving spouse of a member of the United States armed services who is killed in action and you have not remarried

since the death of the member of the armed services. Please attach all documents to support your request.

10. DISABLED VETERAN You may qualify for this exemption if you are a disabled veteran with a service-connected disability, the surviving spouse or child of a qualifying disabled veteran, or the surviving spouse or child of an armed service member who died on active duty pursuant to Tax Code Section 11.22. A qualified individual is entitled to an exemption from taxation of a portion of the assessed value of one property the applicant owns and designates. You qualify for this exemption if you are a veteran of the United States armed forces, the Veteran's Administration (V.A.) or service branch has officially classified you as disabled and you have a service-connected disability and are a Texas resident.

11. SURVIVING SPOUSE OR CHILD OF DECEASED DISABLED VETERAN You may qualify for this exemption if you are the surviving spouse or child of a qualifying disabled veteran, and you have not remarried. As the surviving child, you must be under 18 years age, unmarried, and your disabled parent's spouse did not survive your disabled parent; and are a Texas resident.

12. Surviving Spouses of First Responders Killed in the Line of Duty: The eligible surviving spouse of a first responder killed in the line of duty is allowed a 100 percent property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the first responder.

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 amount, 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

- Loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia = 10% plus over-65 = \$12,000

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 a percentage of the taxable value on the homestead property. However, the market value may still be reflective of the local real estate market.

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 2022 the district mailed 9,995 notices for real property.