

Robertson Central Appraisal District 2024 Annual Report





Mission Statement

We consider it a privilege to provide the taxpayers and the taxing units with the highest quality of customer service and appraisal data. We strive to maintain continued excellence in our performance, continued growth in education, and fiscal responsibilities. We will administer the Texas Property Tax Code in a fair and uniform manner. We will promote the ideals of government transparency.

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 requirements of the appraisal district.

It is the duty of this district 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 ensure 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 following:

- The Property Tax Assistance Division (PTAD) of the Texas State Comptroller's Office,
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practices

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 necessary services,
- Hire the Chief Appraiser,
- 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 and Regulations.

Members of the Appraisal Review Board (ARB) are appointed by the Robertson County District Judge. These board members serve two-year terms that are staggered. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the appraisal district. Their decisions regarding value are binding to the Chief Appraiser for the tax year protested plus one year.

The Agricultural Advisory Board is appointed by the Board of Directors at the recommendation of the Chief Appraiser to aid him/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. Robertson Central Appraisal District serves the following taxing units:

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

A small part of Bremond ISD is in the boundary of Falls County and small parts of Bryan ISD, Groesbeck ISD, and Leon ISD are in our county boundary.

Property Types Appraised

The district maintains the purpose of this mass appraisal report is to aid property owners, taxing entities, and the public we serve to better understand the methods and techniques utilized by the Robertson Central Appraisal District (RCAD) in the valuation and revaluation of property within Robertson County. This report is written in compliance with Standard 6 of the *Uniform Standards of Professional Appraisal Practice* and the Texas Property Tax Code.

Taxing jurisdictions that participate in the district must use the appraisals as the basis for imposition of property taxes. The State of Texas allocates state funds to school districts based upon the district's appraisals, as tested and modified by the Property Tax Assistance Division of the State Comptroller of Public Accounts.

Each year's mass appraisal results in an estimate of the market value of all property within the district's boundaries. All property is appraised at market value except where law requires that another value method be used. These situations are described where applicable later in this report.

The Chief Appraiser is the chief administrative and executive officer of the district. The Chief Appraiser employs and directs the district's staff, oversees all aspects of the appraisal district's operations and performs a variety of operations either directly or through the district staff.

The Chief Appraiser's responsibilities are as follows:

1. Discover, list, and appraise property
2. Determine exemption and special use valuation requests
3. Organize periodic reappraisals
4. Notify taxpayers, taxing units, and the public about matters that affect property values

RCAD is budgeted for eight (8) positions and currently consists of the Chief Appraiser, Special Assistant to the Chief Appraiser, Office Manager, two exemptions processors, one deed technician, and one mapping technician.

All property in the district is appraised by Eagle Property Tax Appraisal staff except for minerals, utilities, and industrial property, which are appraised by our contract vendor, Capitol Group, Inc. Significant mass appraisal assistance was provided by Eagle Property Tax Appraisal.

It is the goal of RCAD staff to provide the best possible service to the property owners and taxing entities. The RCAD staff promotes and adheres to the professional standards and ethics as set forth by the Texas Department of Licensing and Regulation and the Texas Association of Appraisal Districts.

Properties Appraised

The District appraises all taxable property for the following taxing units:

Robertson County
Robertson County ESD
City of Bremond
City of Calvert
City of Franklin
City of Hearne
Bremond ISD
Calvert ISD
Franklin ISD
Hearne ISD
Mumford ISD

Additionally, the district provides appraisals of taxable property for the following entity whose territory extends into Robertson County.

Bryan ISD
Groesbeck ISD
Leon ISD

The 2024 appraisal roll consists of 34,995 parcels. The breakdown of these parcels is as follows:

<u>PTAD Class</u>	<u>Property Type</u>	<u>Parcel Count</u>	<u>Market Value</u>
A	Single Family Homes	5,043	720,148,710
B	Multi Family Homes	60	19,074,391
C	Vacant Land (<5 acres)	2,061	40,336,848
D	Agriculture Land	6,233	382,476,223
E	Farm/Ranch Improvements	2,535	504,038,963
F1	Commercial Real Property	498	129,508,007
F2	Industrial Real Property	65	858,708,370
G	Oil/Gas/Minerals	15,420	621,824,127
J	Utilities	629	528,433,938
L1	Business Personal Property	811	47,139,376
L2	Industrial Personal Property	357	370,527,944
M1	Mobile Homes	1,168	46,390,399
O	Residential Inventory	2	307,762
X	Totally Exempt Property	113	638,875

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
- Electronic connection reports

- Advertisements
- Railroad Commission Reports (Oil/Gas)
- Field discovery
- Public reports (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 an 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): In order for a property owner to qualify for the general residence homestead exemption, the owner must have an ownership interest in the property and occupy the property as the owner's principal residence. A residence owned by an individual through an interest in a qualifying beneficial trust and occupied by a trustor or beneficiary of the trust may qualify. An owner's surviving spouse who has a life estate in a residence may also qualify the property for a residence homestead exemption. An applicant is required to state that the applicant does not claim an exemption on another residence homestead in or outside of Texas.

There were provisions added in the 2021 legislative session that allow for prorated homestead exemptions in certain situations.

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	\$100,000	\$10,000 & Freezes	\$10,000 & Freezes
City of Calvert	N/A	N/A	N/A
Calvert ISD	\$100,000	\$10,000 & Freezes	\$10,000 & Freezes
City of Franklin	N/A	Just freezes	Just freezes
Franklin ISD	\$100,000	\$10,000 & Freezes	\$10,000 & Freezes
City of Hearne	N/A	\$3,000	N/A
Hearne ISD	\$100,000	\$10,000 & Freezes	\$10,000 & Freezes
Mumford ISD	\$100,000	\$10,000 & Freezes	\$10,000 & Freezes
Leon ISD	\$100,000	\$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 they 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 VETERAN'S 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% disability compensation due to a service-connected disability; and
 - (2) A rating of 100% disabled or individually unemployability.
6. 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 their 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): You may qualify for this exemption if you are a disabled veteran with a disability rating of less than 100% and your residence homestead was donated to you by a charitable organization at no cost to you. Please attach all documents to support your request.
8. SURVIVING SPOUSE OF DISABLED VETERAN WHO QUALIFIED FOR THE DONATED RESIDENCE HOMESTEAD EXEMPTION (Tax Code Section 11.132): 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 their 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): 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 a surviving spouse or child of a qualifying disabled veteran, and you have not remarried. As the surviving child, you must be under 18 years of age, unmarried, and your disabled parent's spouse did not survive your disabled parent; and are a Texas resident.

12. SURVIVING SPOUSE 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% property tax exemption on his/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 exemption amounts, as based upon these ratings, are

<u>DISABLED VETERANS</u>	<u>AMOUNT</u>	<u>PERCENTAGE</u>
DV1	\$5,000	10-29%
DV2	\$7,500	30-49%
DV3	\$10,000	50-69%
DV4	\$12,000	70% or 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
- Veteran's Organizations

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

APPRAISAL NOTICES

State law requires 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 a change of ownership
- There has been a change in taxable value of \$1,000 or more
- The property owner filed a rendition statement of the property
- The property has been annexed or de-annexed to a taxing jurisdiction

For the 2024 tax year, the district mailed 13,960 notices for real property.