

Anderson Central Appraisal District

2015 Annual Report

Introduction

The Anderson Central Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance division govern the operations of the appraisal district.

Mission

The mission of Anderson 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 polices on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve.

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

Members of 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 aide him in determining typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

Taxing Jurisdictions

The Anderson Central Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located in Anderson County. Following are those taxing jurisdictions with territory located in the district.

- Anderson County,
- City of Elkhart,
- City of Frankston,
- City of Palestine,
- Athens ISD (split with Henderson County),
- Cayuga ISD,
- Elkhart ISD (split with Houston County),
- Frankston ISD (split with Henderson County),
- LaPoynor ISD (split with Henderson County),
- Neches ISD,
- Palestine ISD,
- Slocum ISD,
- Westwood ISD,
- TVCC-Frankston,
- TVCC-LaPoynor,
- TVCC-Palestine.

Property Types Appraised

The district is comprised of some 46,741 parcels. Minerals including natural gas and crude oil generate a large part of the economic wealth to the county. Residential properties, farmland, and a number of commercial properties comprise the remainder.

The following represents a summary of property types appraised by the district in 2015:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family Homes	12,111	819,539,582
B	Multi Family Homes	121	30,885,426
C	Vacant Land (<5 acres)	3,135	13,840,948
D1	Qualified Open Space "Ag" Land	9,049	1,017,297,475
D2	Farm/Ranch Improvements on "Ag" Land	702	6,154,149
E1	Non-Ag Land	11,245	320,683,985
E2	Farm/Ranch Improvements Non-Ag Land	5,149	469,093,583
F1	Commercial Real Property	1,230	296,554,757
F2	Industrial Real Property	82	314,443,946
G	Oil/Gas/Minerals	8,393	94,892,487
J	Utilities	475	245,572,930
L1	Commercial Personal Property	1,726	154,959,401
L2	Industrial Personal Property	445	413,872,484
M1	Mobile Homes	1,897	49,485,027
O	Residential Inventory	72	680,611
S	Dealer's Special Inventory	40	9,266,074
X	Exempt Property	985	197,928,095

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

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and 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 home sites with a maximum of 20 acres:

Jurisdiction	General Homestead	Local Option Homestead	Over-65	Disability
Anderson County		20%	6,000	
Farm Mkt/Flood	3,000	20%		
City of Elkhart				
City of Frankston		20%		
City of Palestine			11,000	
Athens ISD	25,000		10,000	10,000
Cayuga ISD	25,000	20%	13,000	10,000
Elkhart ISD	25,000		10,000	10,000
Frankston ISD	25,000	20%	10,000	10,000
LaPoynor ISD	25,000	20%	20,000	20,000
Neches ISD	25,000	20%	10,000	10,000
Palestine ISD	25,000		10,000	10,000
Slocum ISD	25,000		10,000	10,000
Westwood ISD	25,000		10,000	10,000
TVCC-Frankston			6,000	
TVCC-LaPoynor			6,000	
TVCC-Palestine			6,000	

For school tax purposes, the over 65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on *existing buildings*. (Any new areas added to the homesite will cause the ceiling to be readjusted and set in the subsequent tax year.)

Anderson County, City of Frankston and TVCC have adopted tax ceilings for over 65 or disabled homeowners.

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 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 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:

Percentage Disability	Exemption Amount
10-29%	5,000
30-49%	7,500
50-69%	10,000
70-100%	12,000

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.

Appeal Information

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 filed a rendition statement of the property, or
- The property has been annexed or de-annexed to a taxing jurisdiction.

In compliance with these laws, the district prepared and delivered required notices for:

- 4,966 real estate parcels
- 1,548 personal property parcels, and
- 9,283 mineral/utility/industrial parcels.

From those notices 505 parcels were protested with the following characteristics:

Description	Parcel Count
Value is over market value	416
Value is unequal compared with other properties	275
Property should not be taxed	0
Failure to send required notice	0
Other	129
Exemption was denied, modified, or cancelled	12
Change of land use	0
Open Space Land valuation was denied, modified, or cancelled	31
Owner’s name is incorrect	9
Property should not be taxed in a taxing unit	8

The final results of these protests were:

Description	Parcel Count
Protest Withdrawn	300
Case dismissed for failure (of taxpayer) to appear at hearing	82
ARB ordered no change to the appraisal record	82
ARB ordered a change to the appraisal record	41

Certified Values

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

Jurisdiction	Parcel Count	Market Value	Taxable Value
Anderson County	45,288	4,226,226,229	2,604,532,175
City of Elkhart	803	42,568,199	33,858,827
City of Frankston	1,316	84,004,399	60,995,631
City of Palestine	11,341	1,256,418,304	977,800,461
Athens ISD	99	7,153,791	4,570,553
Cayuga ISD	4,989	543,938,337	268,259,739
Elkhart ISD	5,378	494,527,510	277,547,978
Frankston ISD	4,713	290,119,651	165,838,251
LaPoynor ISD	1,750	94,749,187	40,650,819
Neches ISD	3,505	205,456,258	103,861,248
Palestine ISD	15,879	1,595,148,555	1,084,456,469
Slocum ISD	3,531	299,000,800	110,757,618
Westwood ISD	5,959	694,514,793	515,862,912
TVCC-Frankston	4,713	290,119,651	201,133,905
TVCC-LaPoynor	1,750	94,749,187	49,021,359
TVCC-Palestine	15,879	1,595,148,555	1,224,164,460

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:

Anderson County	0.55108	LaPoynor ISD	1.3160
City of Elkhart	0.29450	Neches ISD	1.3284
City of Frankston	0.37389	Palestine ISD	1.5660
City of Palestine	0.64889	Slocum ISD	1.1880
Athens ISD	1.19647	Westwood ISD	1.1700
Cayuga ISD	1.04000	TVCC-Frankston	0.12674
Elkhart ISD	1.36000	TVCC-LaPoynor	0.12674
Frankston ISD	1.57000	TVCC-Palestine	0.0500