

Tyler County Appraisal District 2022 Annual Report

Introduction

The Tyler County 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 Tyler 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 effective date of each appraisal is January 1st, unless the property owner has elected to have their business personal property appraised as of September 1st. 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 (ARB)
- 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.

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 staggered. 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 and Regulation. A newly appointed Chief Appraiser must attend and complete the Chief Appraiser Institute.

Members to the Appraisal Review Board are appointed by the Local Administrative Judge. ARB members serve two-year staggered terms. They must be certified by the Texas Comptroller as having attended required training. 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. There are eight members, each representing a geographical area of the District.

The Agricultural Appraisal Advisory Board is appointed by the Chief Appraiser with the advice and consent of the Board of Directors. The Advisory Board assists the Chief Appraiser in determining typical practices and standards for agricultural and timberland activities in the district.

Taxing Jurisdictions

The Tyler County Appraisal District is responsible for appraising all properties for each of the nineteen taxing jurisdictions that have territory located within the 937 square miles of Tyler County. The following taxing jurisdictions with territory in TCAD are:

- Tyler County
- Chester ISD
- Colmesneil ISD
- Spurger ISD
- Warren ISD
- Woodville ISD
- City of Ivanhoe
- City of Woodville
- Tyler County Hospital District
- Tyler County ESD #1 (Ivanhoe)
- Tyler County ESD #2 (Spurger)
- Tyler County ESD #3 (White Tail Ridge)
- Tyler County ESD #4 (Warren)
- Tyler County ESD #5 (Dam B)
- Tyler County ESD #6 (Fred)
- Tyler County ESD #7 (Colmesneil)
- Tyler County ESD #8 (Village Mills)
- Lake Amanda Water Control and Improvement District
- Frog Pond Lake Water Control & Improvement

Property Types Appraised

TCAD staff is responsible for appraising residential, commercial, land, and business personal property. TCAD contracts with Capitol Appraisal Group, LLC to appraise oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district.

The total market value in Tyler County is \$3,784,474,509 and totaling 45,224 items or accounts. The following represents a summary of property types and their certified values for 2022 for Tyler County:

| Code | Property Type | Parcel Count | Market Value |
|------|-------------------------------|--------------|---------------|
| A | Single Family Homes | 9,175 | 726,494,962 |
| B | Multi Family Homes | 11 | 3,793,313 |
| C | Vacant Lot | 7,048 | 35,259,985 |
| D | Land Acreage | 5,970 | 1,691,012,339 |
| E | Farm & Ranch Improvements | 3,869 | 390,186,567 |
| F1 | Commercial Real Property | 524 | 58,961,234 |
| F2 | Industrial Real Property | 53 | 56,396,110 |
| G | Oil & Gas | 10,837 | 237,484,075 |
| J | Utilities | 226 | 96,456,614 |
| L1 | Commercial Personal Property | 566 | 24,435,838 |
| L2 | Industrial Personal Property | 214 | 31,222,177 |
| M1 | Tangible Personal Mobile Home | 579 | 11,287,702 |
| O | Residential Inventory | 183 | 390,056 |
| S | Special Inventory | 7 | 1,611,135 |
| X | Total Exempt Property | 5,962 | 419,482,402 |

Property Value Study Ratios

A review of the State Comptroller's Property Value Study of the local school districts show their ratios of TCAD's appraisals compared to the State Comptroller values. Below is a chart by school district and property category. [NT = Not Tested]

| COLMESNEIL | 2018 | 2019 | 2020 | 2021 |
|---------------------------------|-------------|-------------|-----------|-------------|
| Single-Family Residences | .87 | .94 | NT | .91 |
| Land – Acreage | 1.03 | 1.02 | NT | 1.02 |
| Farm/Ranch Improvements | .83 | .97 | NT | .82 |
| Commercial Real | NT | NT | NT | NT |
| Oil & Gas | 1.01 | NT | NT | NT |
| Utilities | .89 | .78 | NT | .94 |
| Overall | .90 | .95 | NT | .90 |

| WOODVILLE | 2018 | 2019 | 2020 | 2021 |
|---------------------------------|-------------|-------------|-------------|-------------|
| Single-Family Residences | .78 | .93 | NT | .91 |
| Land – Acreage | 1.02 | 1.00 | NT | 1.01 |
| Farm/Ranch Improvements | .63 | 1.29 | NT | .99 |
| Commercial Real | NT | .80 | NT | .92 |
| Oil & Gas | .99 | 1.00 | NT | 1.02 |
| Utilities | .89 | .84 | NT | .95 |
| Overall | .85 | .98 | NT | .96 |

| WARREN | 2018 | 2019 | 2020 | 2021 |
|---------------------------------|-------------|-------------|-------------|-------------|
| Single-Family Residences | .79 | .94 | .99 | .91 |
| Land – Acreage | 1.02 | 1.01 | 1.02 | 1.01 |
| Farm/Ranch Improvements | .74 | .86 | .83 | .98 |
| Commercial Real | NT | NT | NT | NT |
| Oil & Gas | .98 | 1.01 | 1.00 | 1.48 |
| Utilities | NT | .89 | NT | .88 |
| Overall | .84 | .94 | 1.00 | .96 |

| SPURGER | 2018 | 2019 | 2020 | 2021 |
|---------------------------------|-------------|-------------|-------------|-------------|
| Single-Family Residences | NT | .98 | NT | .93 |
| Land – Acreage | NT | 1.02 | NT | 1.01 |
| Farm/Ranch Improvements | NT | .90 | NT | 1.04 |
| Commercial Real | NT | NT | NT | NT |
| Oil & Gas | NT | .98 | NT | 1.01 |
| Utilities | NT | NT | NT | NT |
| Overall | 1.00 | .96 | NT | 1.28 |

| CHESTER | 2018 | 2019 | 2020 | 2021 |
|---------------------------------|-------------|-------------|-------------|-------------|
| Single-Family Residences | .85 | .97 | NT | .96 |
| Land – Acreage | 1.03 | 1.02 | NT | 1.01 |
| Farm/Ranch Improvements | .80 | .95 | NT | .95 |
| Commercial Real | NT | NT | NT | NT |
| Oil & Gas | NT | NT | NT | NT |
| Utilities | NT | .84 | NT | .88 |
| Overall | .90 | .96 | NT | .95 |

The standard would be to achieve a perfect 100% ratio. The acceptable range would be 90 to 100%. Overall, the TCAD ratio for all property was 0.95.

Reappraisal Plan

A copy of the current Reappraisal Plan is available on the TCAD Website. The current reappraisal plan calls for the reappraisal of Woodville ISD including all of the City of Ivanhoe to be reappraised in 2022; Spurger & Warren in 2023; and Chester & Colmesneil in 2024. A new plan will be drafted, a public hearing conducted, and finally adopted before September 15, 2022.

Also, the land and residential schedules were updated to reflect the current market. These revisions were implemented District-wide for 2022.

Property Discovery

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

- City building permits
- Field discovery
- Filed Material/Mechanic's Liens
- Mobile home installation reports
- Electric connection reports
- Advertisements
- Railroad Commission Reports (oil/gas)
- Realtor and Appraisers

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 homesites with a maximum of 20 acres:

| <u>County</u> | STATE MANDATED | | | OPTIONAL | | |
|--|----------------|----------|------------|-----------|----------|------------|
| | Regular | Over-65 | Disability | Regular % | Over 65 | Disability |
| Tyler County | 3,000 | None | None | 20% | \$11,400 | \$5,000 |
| <u>Cities</u> | | | | | | |
| City of Ivanhoe | None | None | None | None | \$5,000 | None |
| City of Woodville | None | None | None | None | \$9,000 | None |
| <u>Schools</u> | | | | | | |
| Chester ISD | \$40,000 | \$10,000 | \$10,000 | None | None | None |
| Colmesneil ISD | \$40,000 | \$10,000 | \$10,000 | None | None | None |
| Spurger ISD | \$40,000 | \$10,000 | \$10,000 | None | None | None |
| Warren ISD | \$40,000 | \$10,000 | \$10,000 | None | None | None |
| Woodville ISD | \$40,000 | \$10,000 | \$10,000 | None | None | None |
| <u>Special</u> | | | | | | |
| Tyler County Hospital | None | None | None | None | \$11,400 | 5,000 |
| Tyler County ESD #1 – Ivanhoe | None | None | None | None | None | None |
| Tyler County ESD #2 – Spurger | None | None | None | None | None | None |
| Tyler County ESD #3 – White Tail Ridge | None | None | None | None | None | None |
| Tyler County ESD #4 – Warren | None | None | None | None | None | None |
| Tyler County ESD #5 – Dam B | None | None | None | None | None | None |
| Tyler County ESD #6 – Fred | None | None | None | None | None | None |
| Tyler County ESD #7 - Colmesneil | None | None | None | None | None | None |
| Tyler County ESD #8 – Villsgr Mills | None | None | None | None | None | None |
| Lake Amanda WCID #1 | None | None | None | None | None | None |
| Frog Pond Lake WCID #1 | None | None | None | None | None | None |

For school tax purposes, the over 65, surviving spouse, and 100% disabled person residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on existing buildings. (Any new areas or buildings added to the home-site will cause the ceiling to be readjusted and set in the subsequent tax year.) Tyler County is the only other taxing entities that offers a ceiling.

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

Disabled veterans with a 100% service-connected disability rating are entitled to a 100% exemption from property taxes on their homestead they own, live and use the property as their home. Excess acreage or property used for a business does not qualify. 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 Veterans Affairs. Current exemption amounts, based upon these ratings, are:

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