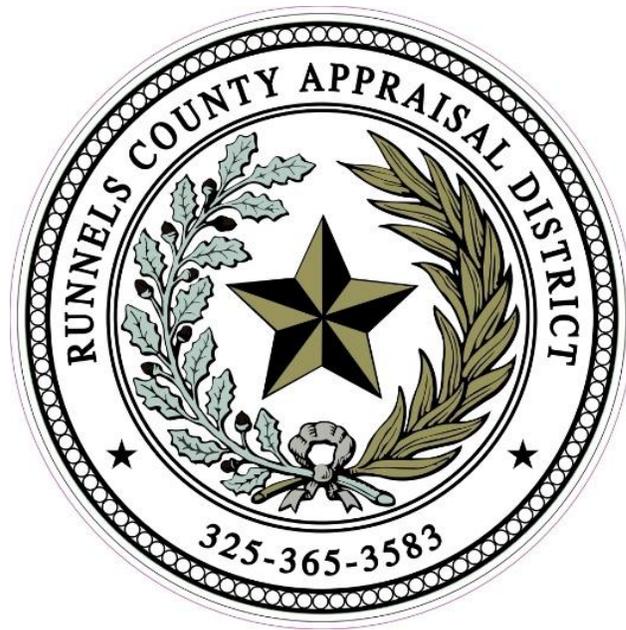


2018

Annual Report

RUNNELS COUNTY APPRAISAL DISTRICT



SEPTEMBER 2018

RUNNELS COUNTY APPRAISAL DISTRICT

P.O. Box 524 – 505 Hutchings Ave.

Ballinger, TX 76821

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www.runnelscad.org

Runnels County Appraisal District

September 2018

It is my pleasure to present the Annual Report of the Runnels County Appraisal District (RCAD). This Annual Report for 2018 endeavors to provide specific information about the operations of the RCAD. The report has been designed to provide the reader a summarization of information which is published and printed in many different formats by the appraisal district. It highlights the results of our appraisal operations, tax payer assistance, financial stewardship, the appeals process, and statistical comparisons from the Property Tax Assistance Division Property Value Study.

The Runnels County Appraisal District strives to serve the property owners and citizens of Runnels County and the Great State of Texas. The RCAD works hard to provide equality and uniformity to the citizens of Runnels County to the seventeen entities represented who rely upon our work and expect our operation to be efficient, timely, and accurate. The RCAD also works with the State Comptroller's Property Tax Assistance Division to ensure that school districts receive accurate appraisal values for setting the basis for school funding. Finally, the RCAD has a high commitment to customer service. We strive to serve Runnels County with professionalism and integrity in all aspects of our operations.

In 2018, RCAD once again successfully certified a timely and accurate appraisal roll. We believe it is our highest priority to not only efficiently serve our participating taxing units, but also to humbly serve the citizens of Runnels County and provide an accurate and fair appraisal roll so the tax burden can be equitably distributed.

I thank you for taking time to review this Annual Report and hope you gain insight into the operations of the Runnels County Appraisal District.

I would like to thank my entire staff for their continued commitment in performing their duties with the highest level of customer service. Their dedication in serving the people of this community is unsurpassed. At RCAD, we always strive to improve the quality and efficiency of our work. We are open to suggestions on how RCAD may serve the community better. If you have any comments or suggestions, please let me know.

Respectfully,

PaulScott Randolph

Chief Appraiser, Runnels County Appraisal District

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PREFACE

County Appraisal Districts were created by the Texas legislature when it passed the Peveto Bill in 1979. The Texas Property Tax Code, the Rules of the Texas Comptroller's Property Tax Assistance Division, and the Constitution of the State of Texas govern the operations of the appraisal districts statewide.

The Runnels County Appraisal Districts mission is to discover, list and appraise property by administering the laws and guidelines established under the property tax system and set forth by:

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

The appraisal district is a local government, political subdivision of state, responsible for appraising property within the county boundaries. Senate Bill 621 required an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Regulation and must complete courses and exams to become a Registered Professional Appraiser.

It is under the guidelines recommended by the IAAO Standard of Public Relations Sections 6.5 and Section 6.5.1 that the Runnels County Appraisal District Publishes an annual report to convey information, to the public, regarding the appraisal district.

If you have questions about information contained in this report, contact:

PaulScott Randolph-Chief Appraiser. Email runnelscad.org or phone: (325)-365-3583.

INTRODUCTION

Scope of Responsibility

Runnels County Appraisal District (RCAD) has prepared and published this report to provide our taxpayers with a better understanding of the district's responsibilities and activities. It outlines the process of estimating the market value of properties based on the mass appraisal concept. The classification system and value schedules were prepared, using the concept of grouping similar types of improvements by a classing system which ranges in the single family residences from small, inexpensive structures to the large, custom-built homes.

RCAD is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A five-member board of directors, appointed by the voting taxing units of Runnels County, along with the non-voting tax assessor/collector, constitutes the district's governing body. The primary duties of the Board of Directors are: provide an office, appoint a Chief Appraiser and approve an operating budget for the District. The Chief Appraiser is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemption administration for seventeen jurisdictions, or taxing units, in the county. Each taxing unit; such as the county, a city, school district, hospital district, water district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1st market value. Eligibility is determined for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable, and religious organizations, and agricultural use.

Except as otherwise provided by the Property Tax Code, all taxable property is appraised at its "market value" as of January 1st. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser,
- both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and
- both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83), and allocation of interstate property (Sec. 23.03). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1st of the year preceding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1st.

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. The district's current policy is to conduct a general reappraisal of real property at least once every three years. However, appraised values are reviewed annually and are subject to change for purposes of equalization. Personal Property is appraised every year. The appraised value of real estate is calculated using standardized methods and techniques. We compare that information with data for similar properties and with recent market data. The district subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. In cases where the appraisal district contracts for professional valuation services, the contract that is entered into by each appraisal firm requires adherence to similar professional standards.

Personnel Resources

The Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations, including the planning, organizing, directing and controlling of the business support functions related to human resources, budget, finance, records

management, and purchasing. He is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, business personal, and industrial.

The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulation. Support functions including records maintenance, information and assistance to property owners, and hearings support as coordinated by the Chief Appraiser.

The appraisal district staff consists of six full-time employees: the Chief Appraiser (CCA), one (RPA) Registered Professional Appraiser, three Staff Appraisers, one Administrative Assist./Receptionist, and one part-time bookkeeper.

Data

The district is responsible for establishing, maintaining and appraising approximately 20,073 accounts, covering 911 square miles within Runnels County, with a total market value of \$1, 459, 457, 580 billion dollars and a Net Taxable Value of \$640,557,158 million after all exemptions are deducted. Data collected includes property characteristics, ownership, and exemption information. Property characteristic data on new construction is updated through an annual field review. Existing property data is maintained through a field review prioritized by last field inspection date. Sales are routinely validated during a separate field effort; however, numerous sales are validated as part of the new construction and data review field activities. General trends in centers and interest rates, new construction trends, and cost and market data are acquired through various sources, including internally generated questionnaires to buyer and seller, university research centers, and market data.

Shared Appraisal District Boundaries

The district established procedures whereby ownership and property data information are routinely exchanged with neighboring appraisal districts who have overlapping taxing jurisdictions. Appraisers from adjacent appraisal districts discuss data collection and valuation issues to minimize the possibility of differences in property characteristics, legal descriptions, and other administrative data.

Independent Performance Test

According to Chapter 5 of the Texas Property Tax Code (PTC) and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Assistance Division (PTAD) conducts a property value study (PVS) of each Texas school district and appraisal district at least once every two years.

As a part of this annual study, the code also requires the Comptroller to: apply appropriate standard statistical analysis techniques to data collected as part of the study of school district taxable values(PVS); review each appraisal district's appraisal standards, procedures, and methodology to determine compliance with generally accepted appraisal standards and practices (MAP review); test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid; and determine the level and uniformity of property tax appraisal in each appraisal district. The methodology used in the property value study include stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity. This study utilizes statistical analysis of sold properties (sale ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For appraisal districts, the reported measures include median level of appraisal, coefficient of dispersion (COD), the percentage of properties within 10% of the median, the percentage of properties within 25% of the median, and price-related differential (PRD) for properties overall and by state category

The Texas Property Tax Classification Guide:

Code	Category Name	Description
A	Real Property: Single-family Residential	Houses, condominiums and mobile homes located on land owned by the occupant.
B	Real Property: Multi-family Residential	Residential strictures containing two or more dwelling units belonging to one owner. Includes apartments but not motels or hotels.
C	Real Property: Vacant Lots and Tracts	Unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirement.
D1	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1d or 1-d-1.
D2	Real Property: Non-Qualified Land	Acreage that is not qualified for productivity valuation and is rural in nature.
E	Real Property: Farm and Ranch Improvements	Improvements associated with land reported as Category O property, including all houses, barns, sheds, silos, garages, other improvements associated with farming or ranching and land separated from a larger tract for residential purposes.
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or services to the public. Does not include utility property.
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility.
G	Oil, Gas and Other Minerals	Producing and non-producing wells, all other minerals and mineral interests, and equipment used to bring the oil and gas to the surface, not including surface rights.
H	Tangible Personal Property: Non-business Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income.
L1	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixture, equipment and inventory.
M	Mobile Homes and Other Tangible Personal Property	Taxable personal property not included in other categories, such as mobile homes on land owned by someone else. It also may

include privately owned aircraft, boats, travel trailers, and or motor homes on rented or leased land

N Intangible Personal Property

All taxable intangible property not otherwise classified.

O Real Property: Residential Inventory

Residential real property inventory held for sale and appraised as provided by Tax Code Section 23.12

S Special Inventory

Certain property inventories of business that provide items for sale to the public. State law requires the appraisal district to appraise these inventory items based on business's total annual sales in prior tax year. Category S properties include dealer's motor vehicle inventory, dealer's vessel and outboard motor inventory, and retail manufactured housing inventory.

X Exempt Property

Exempt property must have the qualification found in law, mainly the Tax Code.

2018 Partial Exemption List

Texas Property Tax Code Sec. 11.46 Compilation of Partial Exemptions.

Each year the chief appraiser shall compile and make available to the public a list showing for each taxing unit in the district the number of each kind of partial exemption allowed in that tax year and the total assessed value of each taxing unit that is exempted by each kind of partial exemption. (Enacted by Acts 1979, 66th Leg., ch 841 (SB/ 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st CS., ch. 13 (HB. 30), § 45, effective January 1, 1982.)

Runnels County			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	48	\$467,059.00
	Disabled Veteran Homestead		\$3,407,530.0
DVH	100% Disabled Veteran 100% Over	40	0
DVS	65	43	\$498,840.00
H	Homestead	0	\$0.00
OV65	Over 65	1,247	0
City of Ballinger			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	11	\$93,530.00
	Disabled Veteran Homestead		\$1,520,180.0
DVH	100% Disabled Veteran 100% Over	19	0
DVS	65	14	\$167,660.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
City of Miles			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	5	\$44,350.00
	Disabled Veteran Homestead		
DVH	100% Disabled Veteran 100% Over	2	\$94,590.00
DVS	65	8	\$96,000.00

H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
City of Winters			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	9	\$104,000.00
DVH	Disabled Veteran Homestead		
	100%	6	\$422,550.00
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00

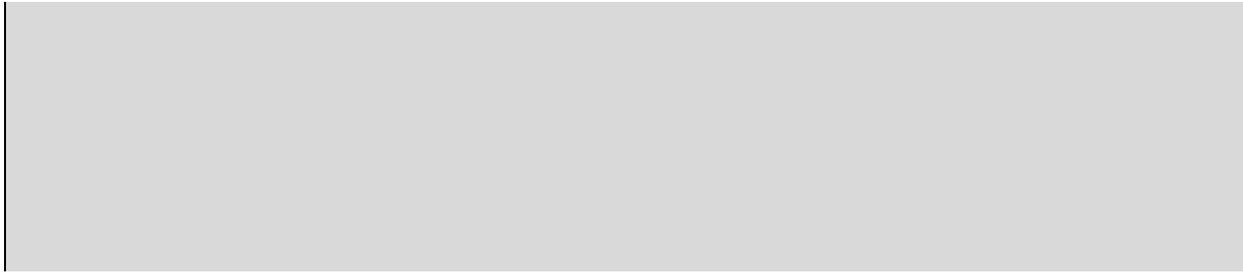
Ballinger I.S.D.			
D	Disabled	34	\$302,230.00
D V 1-4	Disabled Veteran General	27	\$267,400.00
	Disabled Veteran Homestead		\$1,944,740.0
DVH	100%	27	0
	Disabled Veteran 100% Over		
DVS	65	20	\$217,280.00
			\$17,843,523.
H	Homestead	742	00
			\$16,516,568.
OV65	Over 65	693	00
Bronte I.S.D.			
D	Disabled	1	\$10,000.00
D V 1-4	Disabled Veteran General	2	\$17,000.00
	Disabled Veteran Homestead		
DVH	100%	0	\$0.00
	Disabled Veteran 100% Over		
DVS	65	2	\$13,820.00
H	Homestead	26	\$610,720.00
OV65	Over 65	29	\$725,000.00

Coleman I.S.D.			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	0	\$0.00
DVH	Disabled Veteran Homestead 100%	0	\$0.00
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	5	\$124,900.00
OV65	Over 65	4	\$40,000.00

Jim Ned C.I.S.D.			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	1	\$7,800.00
DVH	Disabled Veteran Homestead 100%	1	\$16,700.00
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	8	\$200,000.00
OV65	Over 65	14	\$333,845.00

Miles I.S.D.			
D	Disabled	7	\$58,050.00
D V 1-4	Disabled Veteran General	7	\$66,350.00
DVH	Disabled Veteran Homestead 100%	2	\$24,590.00
DVS	Disabled Veteran 100% Over 65	9	\$108,000.00

H	Homestead	172	\$4,136,060.00
OV65	Over 65	126	0
			\$3,027,350.00
Olfen I.S.D.			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	0	\$0.00
DVH	Disabled Veteran Homestead	0	\$0.00
DVS	100% Disabled Veteran 100% Over 65	1	\$12,000.00
H	Homestead	14	\$350,000.00
OV65	Over 65	16	\$393,750.00
Panther Creek C.I.S.D.			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	2	\$24,000.00
DVH	Disabled Veteran Homestead	0	\$0.00
DVS	100% Disabled Veteran 100% Over 65	1	\$12,000.00
H	Homestead	7	\$153,240.00
OV65	Over 65	5	\$125,000.00
Winters I.S.D.			
D	Disabled	16	\$133,480.00
D V 1-4	Disabled Veteran General	9	\$84,509.00
DVH	Disabled Veteran Homestead	9	\$323,520.00
DVS	100% Disabled Veteran 100% Over 65	8	\$85,780.00
H	Homestead	416	\$9,895,105.00
OV65	Over 65	433	0
			\$10,312,070.00



Ballinger Memorial Hospital Dist.			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	53	\$566,060.00
	Disabled Veteran Homestead		\$2,772,720.0
DVH	100% Disabled Veteran 100% Over	28	0
DVS	65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00

North Runnels Hospital Dist.			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	23	\$246,309.00
	Disabled Veteran Homestead		
DVH	100% Disabled Veteran 100% Over	10	\$660,220.00
DVS	65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00

Runnels E.S.D. #1			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	18	\$198,350.00
	Disabled Veteran Homestead		
DVH	100% Disabled Veteran 100% Over	2	\$94,590.00
DVS	65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00

Lipan-Kickapoo W.C.D.			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	45	\$485,679.00
	Disabled Veteran Homestead		\$1,490,210.0
DVH	100% Disabled Veteran 100% Over	13	0
DVS	65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
Valley Creek W.C.D.			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	3	\$22,940.00
	Disabled Veteran Homestead		
DVH	100% Disabled Veteran 100% Over	3	\$255,080.00
DVS	65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00

ENTITIES SERVED

(17)

Runnels County

Cities

Ballinger
Miles
Winters

ISD's

Ballinger
Bronte
Coleman
Miles
Jim Ned
Olfen
Panther Creek
Winters

Water

Lipan-Kickapoo
Valley Creek

Hospital

Ballinger Memorial
N. Runnels
Runnels ESD #1

Board of Directors

The Board of Directors of the Runnels County Appraisal District Consists of five voting members and one non-voting member. The Directors are elected by the taxing entities which are entitled to vote. The non-voting member is the current Tax Assessor-Collector for Runnels County.

Board members include:

Mr. Alvin Dunn
Mr. Sylvester Schwertner
Mr. Gary Kemp
Mr. Roy Brown
Mr. Joe Gerhart

Appraisal Review Board

The Appraisal Review Board is responsible for hearing and settling all property tax issues between the taxpayers and the appraisal district, including assessed property values and exemptions. Once the ARB makes their decision regarding each appeal brought to them, the Chief Appraiser certifies the final appraisal roll for that county.

Current members of the Appraisal Review Board: Mr. Johnny Pritchard
Mr. Justin Busenlehner
Mr. Tony Multer

Agricultural Advisory Board

With the consent of the Board of Directors, the Chief Appraiser appoints members for the Agricultural Advisory Board (AAB). The AAB offers advice to the appraisal district regarding local values and use of land that is designated as agricultural or open space agricultural.

Current members of the Agricultural Advisory Board: Mrs. Linda Duggan
Mr. Gary Jacob
Mr. Rodrick Bredemeyer

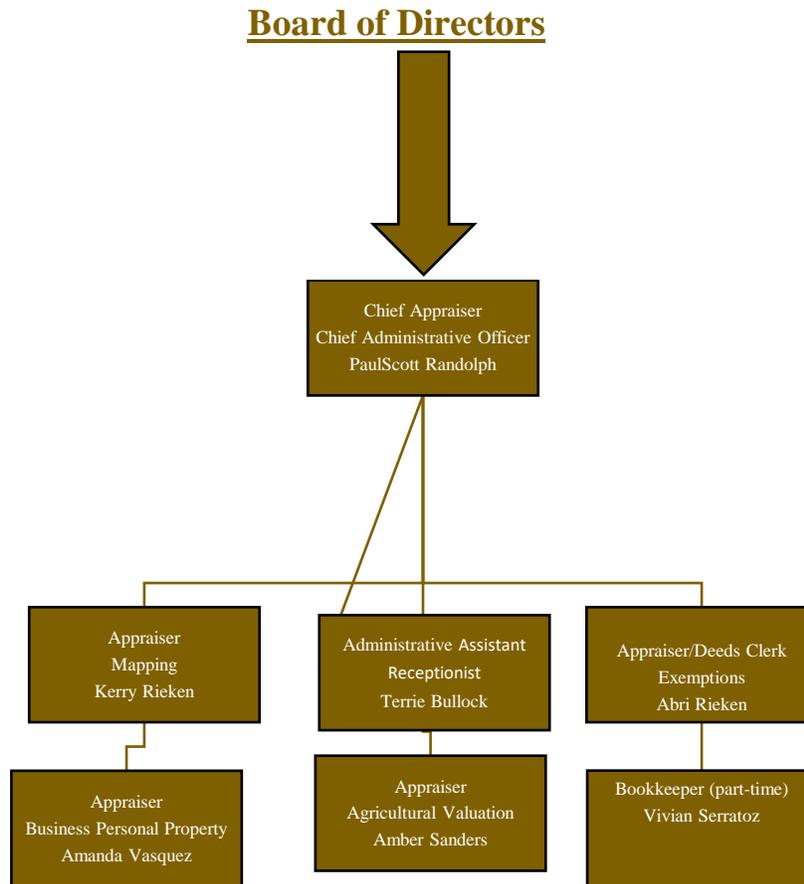
Relevant Operations Data

Staffing/Departments

The Runnels County Appraisal District staff consists of 6 full-time employees and 1 part-time employee. RCAD is organized into areas of responsibility (departments) –Information Technology, Appraisal, and Operations.

- [The Information Technology Department](#) is responsible for systems analyses and application, data management, computer-assisted mass appraisal (CAMA) system coordination with software vendors, Internet support functions, data communications, network and personal computer workstation support, information assistance to the public, programming, production, Geographic Information System (GIS) mapping and database maintenance, and acquisition of digital aerial photography.
- [The Appraisal Department](#) is responsible for the valuation of all real and personal property. The property types appraised include residential, commercial, business personal property, industrial and manufactured housing.
- [The Operations Department](#) functions to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. This department includes front-line staff members who are capable of answering customer questions regarding ownership and exemptions and are able to perform basic property research for customers.

Organizational Chart 2018



RCAD Funding Sources

Funding for the RCAD is proportionately shared among all the taxing units located within the county. The RCAD's annual budget is reviewed and ultimately approved by the board of director's. Participating taxing units pay for the RCAD operations. The board of director's financial responsibilities include adopting the annual operating budget; selecting a district depository; purchasing and contracting; transferring, constructing and renovating real property; and providing for an independent audit.

Taxing Entity	Total Operating Budget	\$Change	RCAD Number of Employees
RCAD Budget			
2013	\$342,475	\$22,805	5 full, 1 part-time
2014	\$356,055	\$13,580	5 full, 1 part-time
2015	\$374,180	\$18,125	5 full, 1 part-time
2016	\$384,045	\$9,865	6 full, 1 part-time
2017	\$415,438	\$31,393	6 full, 1 part-time
2018	\$434,133	\$18,695	6 full, 1 part-time

Tax Appraisal Calendar

The Texas Property Tax Code lists several important property tax dates/deadlines for appraisal districts. The Runnels County Appraisal District operations coincide with the tax appraisal calendar set by State law as summarized in the following table.



January 1	Date that determines taxable and exemption status.
January 31	Current year property taxes are due by January 31. For taxpayers who are 65 and older, disabled or a veteran, the first property tax Installment plan payment is due on or before January 31 st with the application.
April 15	Last day for property owners to file renditions unless they request a filing extension in writing.
April 30	Deadline to submit applications for many types of total exemptions. Homestead and disabled veteran exemptions may be applied for up to one year after the taxes for the year of application became delinquent. Age 65 or Over65/Disabled exemptions may be filed as soon as the applicant becomes Over 65/Disabled or becomes owner of a residence.
May 15	Last day for property owners to file renditions if they requested an extension in writing.
May 30	Last day to apply for agricultural, timber, or wildlife productivity appraisal without a penalty.
May 31	Deadline for filing written protests to the Appraisal Review Board (or 30 days after a notice of appraised value is mailed to the property owner, whichever is later.) Late protests filed after the deadline require a determination by the review board that good cause, such as serious illness, exists for the late filing.
July 25	Last day for chief appraiser to certify appraisal roll.



Values and Types of Property

For purposes of tax assessment, real property includes land, buildings, and other improvements attached to the land. These real estate accounts are for single and multi-family residential, rural, and commercial/industrial properties within RCAD jurisdiction. Business personal property is tangible property owned by a business and used to produce income, but is not attached to the land; such as furniture, fixtures, machinery, equipment, inventory, motor vehicles, aircraft, etc.

2018 Runnels County Value By PTD Code

Total Number of Parcels: 20,073

PTD Code		Market Value	Land Value
By Property Type		Total	Total
A	Real Property: Single-family Residential	\$202,168,690	8,533,340
B	Real Property: Multifamily Residential	\$5,798,250	200,630
C1	Real Property: Vacant Lots and Tracts	\$2,095,160	2,063,320
C2	Real Property: Colonia Lots and Tracts	\$265,820	260,570
D1	Real Property: Qualified Open-space Land	\$831,347,960	0
D2	Real Property: Farm and Ranch Improvements on Qualified Open Space Land	\$13,368,990	10,471,620
E	Real Property: Rural Land, not Qualified for Open- space Appraisal, and Residential Improvements	\$163,001,220	14,281,070
F1	Real Property: Commercial	\$132,022,810	3,734,840
F2	Real Property: Industrial	\$14,033,740	843,230
G	Real Property: Oil and Gas, Minerals and Other Subsurface Interests	\$27,126,440	0
H1	Tangible Personal Property: Personal Vehicles, Not Used for Business Purposes	\$0	0
H2	Tangible Personal Property: Goods in Transit	\$0	0
J	Real and Personal Property: Utilities	\$131,051,790	59,700
L1	Personal Property: Commercial	\$23,619,950	0
L2	Personal Property: Industrial and Manufacturing	\$75,571,020	0
M	Mobile Homes and Other Tangible Personal Property	\$2,281,340	0
N	Intangible Personal Property	\$0	0
O	Real Property: Residential Inventory	\$698,730	698,730
S	Special Inventory	\$0	0
X	Exempt Property	101,602,995	0

2018 Acreage Breakdown by Jurisdiction

D1 Acres: 642,083 acres in Agricultural Use

	Total Qualified Acres	Total Market Value	Total Productivity Value
Irrigated Cropland	1,586	2,220,319	526,939
Dry Cropland	289,248	369,771,473	53,238,734
Barren/Wasteland	39	33,151	4,348
Orchards	464	857,074	98,660
Improved Pastureland	49,378	64,988,811	4,177,337
Native Pastureland	285,270	373,734,112	23,289,932
Wildlife Management	15,926	20,964,450	1,616,660
Timberland (at productivity)	0	0	0
Timberland (at 1978 market)	0	0	0
Timberland at Restricted Use	0	0	0
Other Agricultural Land	172	53,530	0
Total	642,083	832,622,920	82,952,610

New Property Value

New property value comprises not only new separate structures on all properties, (including those properties that already have existing improvements) but also additions to existing improvements. Only the value of the new improvement itself is considered new value, not the increase in value of any existing structure.

For business personal property, new value includes only the personal property located within a new structure or improvement, not new inventory in an existing building.

Jurisdiction/Value	2018
New Taxable	Count 169
	3,893,150

TOP TEN TAXPAYERS IN THE DISTRICT

NAME	APPRAISED VALUE	TAXABLE VALUE
Mueller Supply Co., Inc.	\$27,789,720	\$27,789,720
Enervest Operating	\$26,875,300	\$26,875,300
Enerves Operating Co	\$24,682,160	\$24,682,160
AEP Texas Inc	\$19,626,270	\$19,626,270
Sharyland Utilities LP	\$15,406,030	\$15,406,030
The Scott's Company	\$13,798,400	\$13,798,400
AEP Texas Inc	\$11,403,250	\$11,403,250
Pioneer Exploration Ltd	\$11,251,380	\$11,251,380
Horse Hollow Generation Tie	\$9,459,980	\$9,459,980
Buddy's Plant Plus Corp	\$8,188,000	\$8,188,000
TOTAL	\$168,480,490	\$168,480,490

Exemptions

RCAD determines eligibility and administration of various types of property tax exemptions, such as those for residential homestead exemptions, exemptions for age 65 or over, disabled individuals, disabled veterans, charitable or religious organizations, and government-owned properties. Other exemptions overseen by RCAD are pollution control (to ensure capital expenses require to comply with environmental mandates do not result in an increase in a facility's property taxes), minimum value for business personal property, Freeport goods("goods-in-transit") are goods that are held in Texas for a short time, then transported out of Texas), leased personal vehicles and vehicles used for both personal and to produce income.

Appeals

Notices of appraised value are mailed to property owners each year by May 1 or as soon as practicable thereafter. The notice includes the proposed value of their property, a list of taxing units in which the property is located, estimated taxes due for the year, etc., plus an explanation of the procedure for protesting value. A taxpayer who disagrees with the information may file a protest in writing and be scheduled to speak at an Appraisal Review Board hearing regarding the matter. Prior to the ARB hearing, the taxpayer may speak to a RCAD appraiser for an informal meeting to resolve concerns regarding property values, being taxed in an incorrect taxing jurisdiction, denial of an exemption, and/or other similar issues. If the appraiser determines that the property owner has a valid concern based upon the evidence provided, the issue may be resolved at the time with the appraiser documenting the evidence, explaining the reason for their judgement and the property owner signing an Agreement of Value. If the issue cannot be resolved by the appraisers, the taxpayer is given the opportunity to continue through the protest process and present their case to the Appraisal Review Board. If dissatisfied with the final order rendered by the ARB Notice of Final Order, the property owner may file an appeal in State District Court or under specified conditions agree to binding arbitration.

Legislative Changes

The Texas State Legislature meet every two years and 2017 marked the 85th Legislative session. Typically there are new laws that affect the operations of appraisal districts. RCAD closely follows each session, implementing any bills signed into laws by the Governor of the State of Texas. The Texas Department of Licensing and Regulation requires the appraisal staff to undergo two hours of training after each session covering new laws and rules that govern our organization. To aid in our understanding of the new laws, the Texas Comptroller of Public Accounts publishes highlights of recent legislation concerning property tax.

► HB 150 / HJR 21 by Bell. Relating to the exemption from ad valorem taxation of, and the deferral or abatement of ad valorem taxes on, certain residence homesteads. Authorizes a property tax exemption of part of the market value of the residence homestead of a partially disabled veteran or the surviving spouse of a partially disabled veteran if

[Legislative Changes \(Continued\)](#)

the residence homestead was donated to the disabled veteran by a charitable organization for less than the market value of the residence homestead. HB 150 also reduces the annual interest rate imposed during the deferral or abatement of taxes for a residence homestead of an elderly or disabled person from eight to five percent. **Effective 1/1/2018, but only if HJR 21 is approved by voters. Constitutional Amendment Election Date 11/7/2017.**

► **HB 626 by Workman.** Relating to late applications for certain exemptions from ad valorem taxation.

Extends the deadline for consideration of a late application of a homestead exemption for a disabled veteran, or the spouse of a disabled veteran, from one year to two years. The chief appraiser must notify the tax assessor collector not later than the 30th day after the date that the late application is approved. The tax assessor-collector must then pay the refund not later than the 60th day after the date the chief appraiser has notified them that the application has been approved. The bill also extends the deadline for a late application for an exemption for a partially or totally disabled veteran from one year to five years; the chief appraiser must notify the tax assessor-collector not later than 30 days after the date that the late application is approved. Effective 9/1/2017.

► **SB 277 by Campbell.** Relating to the eligibility of certain property for certain ad valorem tax incentives relating to wind-powered energy devices. Prohibits properties from receiving certain tax incentives related to wind-powered energy devices installed on the land if the land is within 25 miles of a military aviation facility. Effective 9/1/2017.

► **HB 2989 by Bonnen, Dennis.** Relating to payment of an ad valorem tax refund in the event of a tax roll correction that decreases a property owner's tax liability. Clarifies that the property owner who pays the property tax shall receive any refund resulting from a correction that decreases the taxpayer's liability. Effective 5/26/2017.

Average Homestead Value 2018

• Entity	• Average HS Value
Runnels County	\$79,610
City of Ballinger	\$76,793
City of Miles	\$80,822
City of Winters	\$50,788
Ballinger ISD	\$86,216
Bronte ISD	\$94,972
Coleman ISD	\$95,672
Jim Ned CISD	\$130,133
Miles ISD	\$85,541
Olfen ISD	\$90,237
Panther Creek CISD	\$65,325
Winters ISD	\$63,769
Ballinger Memorial Hospital	\$86,509
North Runnels Hospital	\$65,684
Lipan-Kickapoo Water	\$101,319
Valley Creek WCD	\$80,516
Runnels Emergency Services District #1	\$87,565