

Annual Report 2021

Runnels Central Appraisal District



JULY 29, 2021
RUNNELS CENTRAL APPRAISAL DISTRICT
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From the Chief Appraiser

July29, 2021

It is my pleasure to present the Annual Report of the Runnels Central Appraisal District (RCAD). This Annual Report for 2021 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 Central 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 2021, 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 Central 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.

Sincerely,



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 Central 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 Central 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 support@runnelsead.org or phone: (325)-365-3583.

INTRODUCTION

Scope of Responsibility

Runnels Central 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), five Staff Appraisers, and one part-time bookkeeper.

Data

The district is responsible for establishing, maintaining and appraising approximately 20,163 accounts, covering 911 square miles within Runnels County, with a total market value of \$1,785,135,340 billion dollars and a Net Taxable Value of \$890,635,253 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 (TPTC) 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 structures 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: Farm and Ranch Improvements on Qualified Open-Space Land	Farm and ranch improvements, such as barns and other structures, on qualified open-space land should not be reported as Category E property.
E	Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements	Only rural land that is not qualified for productivity valuation and the improvements, including residential, on that land should be reported as E.
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or services to the general public. Primarily Retail. Does not include utility property. The primary consideration is whether the warehouse is used as part of the manufacturing process.
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility. The primary consideration is whether the warehouse is used as part of the manufacturing process.
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.

Partial Exemptions – Runnels County Taxing Entities - 17

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	57	\$546,240
	Disabled Veteran Homestead		
DVH	100%	43	\$4,306,779
DVS	Disabled Veteran 100% Over 65	41	\$457,030
H	Homestead	0	\$0.00
OV65	Over 65	1,262	\$6,227,259
City of Ballinger			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	13	\$123,740
	Disabled Veteran Homestead		
DVH	100%	13	\$156,000
DVS	Disabled Veteran 100% Over 65	16	\$1,655,833
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	4	\$37,230
	Disabled Veteran Homestead		
DVH	100%	3	\$182,390
DVS	Disabled Veteran 100% Over 65	5	\$60,000
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	11	\$132,000
	Disabled Veteran Homestead		
DVH	100%	12	\$837,080
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	1	\$10,000
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	36	\$355,750
DVH	100%	22	\$2,096,273
DVS	Disabled Veteran 100% Over 65	18	\$180,930
H	Homestead	715	\$17,409,938
OV65	Over 65	691	\$16,641,196
Bronte I.S.D.			
D	Disabled	1	\$10,000
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	3	\$19,050
DVH	100%	0	\$0.00
DVS	Disabled Veteran 100% Over 65	2	\$21,950
H	Homestead	19	\$461,180
OV65	Over 65	36	\$870,240
Coleman I.S.D.			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	0	\$0.00
DVH	100%	0	\$0.00
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	2	\$50,000
OV65	Over 65	5	\$125,000
Jim Ned C.I.S.D.			
D	Disabled	1	\$10,000
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	2	\$19,670
DVH	100%	1	\$23,080
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	12	\$298,320
OV65	Over 65	15	\$362,135
Miles I.S.D.			
D	Disabled	5	\$33,330
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	7	\$64,230
DVH	100%	3	\$77,390
DVS	Disabled Veteran 100% Over 65	4	\$48,000
H	Homestead	187	\$4,580,672
OV65	Over 65	123	\$2,938,750

Olfen I.S.D.			
D	Disabled	2	\$20,000
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	0	\$0.00
DVH	100%	0	\$0.00
DVS	Disabled Veteran 100% Over 65	1	\$12,000
H	Homestead	12	\$300,000
OV65	Over 65	18	\$443,750
Panther Creek C.I.S.D.			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	3	\$28,510
DVH	100%	0	\$0.00
DVS	Disabled Veteran 100% Over 65	1	\$7,490
H	Homestead	5	\$105,560
OV65	Over 65	7	\$175,000
Winters I.S.D.			
D	Disabled	18	\$145,910
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	6	\$59,210
DVH	100%	15	\$937,862
DVS	Disabled Veteran 100% Over 65	11	\$115,720
H	Homestead	417	\$10,063,170
OV65	Over 65	430	\$10,396,050
Ballinger Memorial Hospital Dist.			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	57	\$607,810
DVH	100%	22	\$2,762,013
DVS	Disabled Veteran 100% Over 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 Disabled Veteran Homestead	23	\$262,880
DVH	100%	18	\$1,493,910
DVS	Disabled Veteran 100% Over 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	13	\$136,230
	Disabled Veteran Homestead		
DVH	100%	3	\$182,390
DVS	Disabled Veteran 100% Over 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	44	\$476,370
	Disabled Veteran Homestead		
DVH	100%	12	\$1,763,010
DVS	Disabled Veteran 100% Over 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	\$25,210
	Disabled Veteran Homestead		
DVH	100%	2	\$422,090
DVS	Disabled Veteran 100% Over 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, Chairman
Mr. Roy Brown, Vice-Chairman
Mr. Joe Gerhart, Member
Mr. Johnny Pritchard, Member
Mr. Greg Schwertner, Member

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. Justin Busenlehner, Chairman
Mrs. Dinell Jacob, Secretary
Mr. Charles McGuire, Member

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

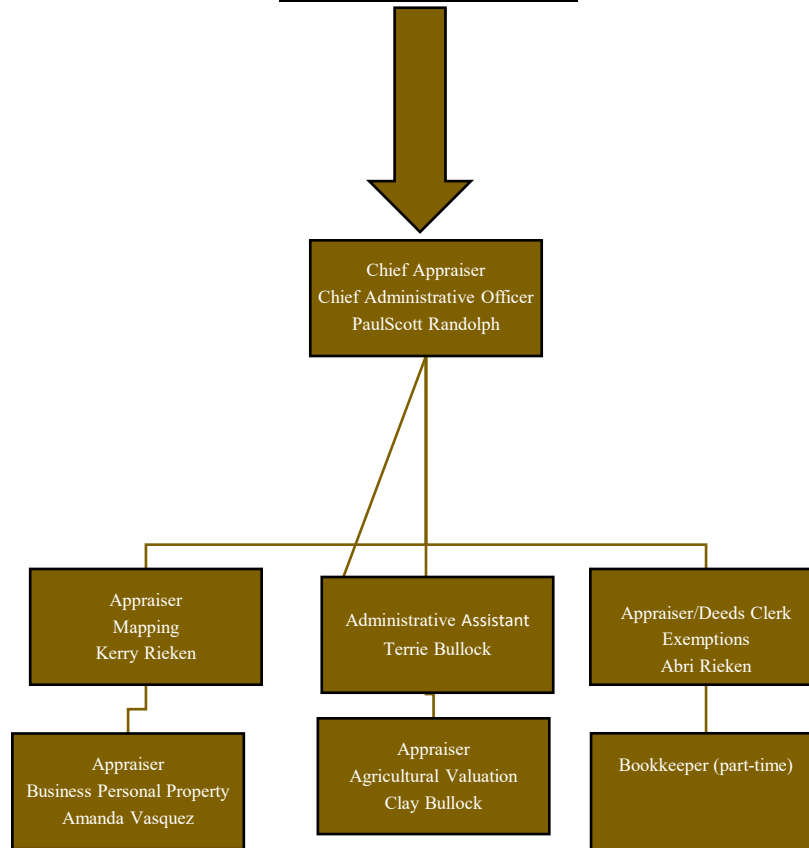
The Runnels Central Appraisal District staff consists of 6 full-time employees and 1 part-time employee. RCAD is organized into areas of responsibility (departments) – Agriculture, Business Personal Property, Mapping, Deeds & Exemptions, Administration.

- 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.

Organization Chart 2020

Board of Directors



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 directors. 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			
2017	\$415,438	\$31,393.00	7
2018	\$434,133	\$18,695.00	7
2019	\$491,118.25	\$56,985.25	7
2020	\$498,721	\$ 7,602.75	7
2021	\$526,166.23	\$27,445.23	7

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.

2021 Runnels County Value By PTD Code
Total Number of Parcels: 22,217

PTD Code		Market Value	Land Value
By Property Type		Total	Total
A	Real Property: Single-family Residential	230,432,690	10,053,780
B	Real Property: Multifamily Residential	6,702,580	263,880
C1	Real Property: Vacant Lots and Tracts	3,752,050	3,732,290
C2	Real Property: Colonia Lots and Tracts	379,640	375,990
D1	Real Property: Qualified Open-space Land	885,166,210	0
D2	Real Property: Farm and Ranch Improvements on Qualified Open Space Land	11,138,870	0
E	Real Property: Rural Land, not Qualified for Open-space Appraisal, and Residential Improvements	192,276,520	25,852,560
F1	Real Property: Commercial	110,150,020	8,264,190
F2	Real Property: Industrial	16,722,550	1,069,740
G	Real Property: Oil and Gas, Minerals and Other Subsurface Interests	16,968,060	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	190,476,230	621,150
L1	Personal Property: Commercial	28,996,810	0
L2	Personal Property: Industrial and Manufacturing	81,674,910	0
M	Mobile Homes and Other Tangible Personal Property	5,884,460	0
N	Intangible Personal Property	0	0
O	Real Property: Residential Inventory	14,080	14,080
S	Special Inventory	0	0
X	Exempt Property	16,820	16,820

2021 Acreage Breakdown by Jurisdiction

D1 Acres: 642,175 acres in Agricultural Use

	Total Qualified Acres	Total Market Value	Total Productivity Value

Irrigated Cropland	1,412	2,104,845	497,809
Dry Cropland	288,427	390,259,024	65,803,332
Barren/Wasteland	39	35,240	5,233
Orchards	409	821,974	104,460
Improved Pastureland	55,036	76,910,269	4,697,988
Native Pastureland	277,763	389,291,334	22,221,881
Wildlife Management	19,081	26,593,584	2,134,867
Timberland (at productivity)	0	0	0
Timberland (at 1978 market)	0	0	0
Timberland at Restricted Use	0	0	0
Other Agricultural Land	8	9,510	0
Total	642,175	886,025,420	95,465,570

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	2021
New Taxable	Count 120
	7,075,910

TOP TEN TAXPAYERS IN THE DISTRICT

NAME	MARKET VALUE	TAXABLE VALUE
Exxon Mobile Pipeline Corp.	48,057,270	48,057,270
AEP Texas Inc.	38,480,440	38,467,830
Mueller Supply Company Inc.	35,318,720	35,318,720
Oncor Electric Delivery Co.	28,032,520	28,032,520
White Horn Pipeline LLC.	25,775,140	25,775,140
Buddy's Plant Plus Corp.	15,552,200	15,552,200
Studer Rental Corporation	8,297,740	8,297,740
Atmos Energy Mid-Texas Pipeline Co.	7,408,710	7,408,710
Horse Hollow Generation Tie LLC.	7,285,460	7,285,460
Seminole Pipeline Co.	7,240,810	7,240,810

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 2021 marked the 87th 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.

- ✓ **Senate Bill 1357** by Sen. Hughes (R-Mineola. Adjusts statutorily required budget deadlines for counties with a population of 225,000 or less. The bill went into effect on June 14, 2021

- ✓ **House Bill 2429** by Rep. Meyer (R-Dallas). Provides the required public notice for a taxing unit calculating the rate that exceeds the voter-approval rate but no the deminimis rate. This bill became effective May 15, 2021.

- ✓ **HB 2723** by Rep. Meyer. (R-Dallas). Creates a centralized website for the property tax databases required under the Texas Property Tax Reform and Transparency Act. It allows for the information posted to each database to be updated regularly throughout August and September as local officials propose and adopt property tax rates. At this time the website is still in development by the Department of Information Resources. Effective as of June 3, 2021

- ✓ **SB 1438** by Sen. Bettencourt (R-Houston). Creates an emergency revenue rate for local governments to use, if they choose to, when they qualify to adopt the rate under the requirements of the bill. Additionally, the bill specifically exempts droughts, epidemics and pandemics from the definition when considering use of the emergency revenue rate. Certain provisions of the bill became effective June 16, 2021, and others will become effective September 1. Sections of the bill that apply to ad valorem taxes imposed will be effective for a tax year that begins on or after January 1, 2022.

- ✓ **HB 1082** – Author: King, Phil. Amends Tax Code Section 25.02 (a) to provide elected public official, both statewide and locally, the discretion to withhold certain personal information from public disclosure in appraisal records. This protects information such as home address, telephone numbers, emergency contact, or social security numbers from being publicly available.
This bill became effective September 1, 2021

- ✓ **HB 1133** – Author: Clardy. Allows counties with a population of 40,000, but less than 55,000, that previously adopted a county equalization tax the ability to revoke the equalization tax. The county commissioners court may order an election to let the county voters decide whether to maintain or revoke the county equalization tax.
This bill takes effect immediately upon approval by the Governor.

- ✓ **HB1197** – Author: Metcalf. Extends the amount of time a religious organization can claim a property tax exemption on contiguous land purchased for the organization's expansion from six years to ten years.
This bill takes effect January 1, 2022.

- ✓ **HB 2535** – Author: Sandford. Excludes certain property from being considered real property. Any improvement value for chicken coops and rabbit pens used for noncommercial production of food for personal consumption are excluded from determining the market value of real property.
This bill takes effect January 1, 2021

- ✓ **HB 2723** – Author: Meyer. Creates more awareness and accessibility to property tax information on the internet. The Department of Information Resources is required to develop and maintain Texas.gov/PropertyTaxes no later than January 1, 2022, which will list each property tax database and includes a method to assist taxpayers in identifying the appropriate property tax database. Certain notices are now required to have links to taxpayer’s local property tax databases through the new website Texas.gov/PropertyTaxes. This bill takes effect immediately upon approval by the Governor.

- ✓ **HB 3629** – Author: Bonnen. Changes the expiration date of a deferral or abatement of the collection of property taxes on residence homestead of an elderly person, disabled person, or disabled veteran after the date the individual no longer owns and occupies the property as their residence homestead.
This bill takes effect September 1, 2021

- ✓ **HB 3788** – Author Holland. Allows the Comptroller to provide required training and education courses for ARB members as distance courses. The Comptroller may adopt rules to implement training and education courses, including rules establishing criteria for course availability and for demonstrating course completion.
This bill takes effect January 1, 2022.

- ✓ **HJR 125** – Author: Ellzey. Proposes a constitutional amendment to affirm that a homeowner who is 55 or older at the time of their spouse’s death may continue to receive the school district property tax “freeze” on their homestead. Provides for a refund of any extra tax paid during the 2020 and 2021 tax years.
This proposed constitutional amendment will be presented to voters at an election on November 2, 2021. If approved by the voters, the amendment expires on January 1, 2023.

Average Homestead Value

Average Homestead Value						
Entity	2016	2017	2018	2019	2020	2021
Runnels County	69,222	72,444	79,610	86,324	91,281	95,835
City of Ballinger	68,776	70,797	76,793	82,872	86,722	90,843
City of Miles	70,859	74,310	80,822	91,184	100,061	104,360
City of Winters	43,452	45,511	50,788	54,319	57,933	59,988
Ballinger I.S.D.	76,631	79,631	86,216	93,705	98,285	102,609
Bronte I.S.D.	81,671	86,202	94,972	103,027	108,929	115,315
Coleman I.S.D.	81,890	87,612	95,672	131,458	142,974	172,251
Jim Ned C.I.S.D.	113,240	121,665	130,133	140,637	156,865	163,385
Miles I.S.D.	74,227	77,958	85,541	94,764	102,645	108,839
Olfen I.S.D.	75,129	82,116	90,237	101,165	101,561	105,941
Panther Creek C.I.S.D.	55,846	62,303	65,325	70,930	75,533	81,773
Winters I.S.D.	53,453	56,643	63,769	67,735	72,100	75,625
Ballinger Memorial Hospital	76,838	79,682	86,509	93,817	98,272	102,802
North Runnels Hospital	58,605	58,605	65,684	70,493	75,266	79,204
Runnels Emergency Svc. Dist #1	75,288	79,439	87,565	93,934	105,080	111,511
Lipan-Kickapoo W.C.D.	87,227	92,293	101,319	109,827	116,367	122,022
Valley Creek W.C.D.	66,054	72,796	80,516	85,667	91,170	95,914

Tax Year 2021

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	57	\$546,240
	Disabled Veteran Homestead		
DVH	100%	43	\$4,306,779
DVS	Disabled Veteran 100% Over 65	41	\$457,030
H	Homestead	0	\$0.00
OV65	Over 65	1,262	\$6,227,259
City of Ballinger			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	13	\$123,740
	Disabled Veteran Homestead		
DVH	100%	13	\$156,000
DVS	Disabled Veteran 100% Over 65	16	\$1,655,833
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	4	\$37,230
	Disabled Veteran Homestead		
DVH	100%	3	\$182,390
DVS	Disabled Veteran 100% Over 65	5	\$60,000
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	11	\$132,000
	Disabled Veteran Homestead		
DVH	100%	12	\$837,080
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	1	\$10,000
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	36	\$355,750
DVH	100%	22	\$2,096,273
DVS	Disabled Veteran 100% Over 65	18	\$180,930
H	Homestead	715	\$17,409,938
OV65	Over 65	691	\$16,641,196
Bronte I.S.D.			
D	Disabled	1	\$10,000
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	3	\$19,050
DVH	100%	0	\$0.00
DVS	Disabled Veteran 100% Over 65	2	\$21,950
H	Homestead	19	\$461,180
OV65	Over 65	36	\$870,240
Coleman I.S.D.			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	0	\$0.00
DVH	100%	0	\$0.00
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	2	\$50,000
OV65	Over 65	5	\$125,000
Jim Ned C.I.S.D.			
D	Disabled	1	\$10,000
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	2	\$19,670
DVH	100%	1	\$23,080
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	12	\$298,320
OV65	Over 65	15	\$362,135
Miles I.S.D.			
D	Disabled	5	\$33,330
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	7	\$64,230
DVH	100%	3	\$77,390
DVS	Disabled Veteran 100% Over 65	4	\$48,000
H	Homestead	187	\$4,580,672

OV65	Over 65	123	\$2,938,750
Olfen I.S.D.			
D	Disabled	2	\$20,000
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	0	\$0.00
DVH	100%	0	\$0.00
DVS	Disabled Veteran 100% Over 65	1	\$12,000
H	Homestead	12	\$300,000
OV65	Over 65	18	\$443,750
Panther Creek C.I.S.D.			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	3	\$28,510
DVH	100%	0	\$0.00
DVS	Disabled Veteran 100% Over 65	1	\$7,490
H	Homestead	5	\$105,560
OV65	Over 65	7	\$175,000
Winters I.S.D.			
D	Disabled	18	\$145,910
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	6	\$59,210
DVH	100%	15	\$937,862
DVS	Disabled Veteran 100% Over 65	11	\$115,720
H	Homestead	417	\$10,063,170
OV65	Over 65	430	\$10,396,050
Ballinger Memorial Hospital Dist.			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	57	\$607,810
DVH	100%	22	\$2,762,013
DVS	Disabled Veteran 100% Over 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 Disabled Veteran Homestead	23	\$262,880
DVH	100%	18	\$1,493,910
DVS	Disabled Veteran 100% Over 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 Disabled Veteran Homestead	13	\$136,230
DVH	100%	3	\$182,390
DVS	Disabled Veteran 100% Over 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 Disabled Veteran Homestead	44	\$476,370
DVH	100%	12	\$1,763,010
DVS	Disabled Veteran 100% Over 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 Disabled Veteran Homestead	3	\$25,210
DVH	100%	2	\$422,090
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00

End of Report