

Annual Report 2022

Runnels Central Appraisal District



JULY 29, 2022

RUNNELS CENTRAL APPRAISAL DISTRICT
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From the Chief Appraiser

July 29, 2022

It is my pleasure to present the Annual Report of the Runnels Central Appraisal District (RCAD). This Annual Report for 2022 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 2022, RCAD once again successfully certified a timely and accurate appraisal roll. We believe it is our highest priority to not only efficiently serve our seventeen 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 19,352 accounts, covering 911 square miles within Runnels County, with a total market value of \$1,969,056,740 billion dollars and a Net Taxable Value of \$954,085,198 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 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: 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	54	\$517,860
	Disabled Veteran Homestead		
DVH	100%	44	\$5,360,400
DVS	Disabled Veteran 100% Over 65	39	\$432,270
H	Homestead	0	\$0.00
OV65	Over 65	1,275	\$6,295,376
City of Ballinger			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	13	\$129,260
	Disabled Veteran Homestead		
DVH	100%	12	\$144,000
DVS	Disabled Veteran 100% Over 65	16	\$2,395,210
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	\$30,120
	Disabled Veteran Homestead		
DVH	100%	3	\$228,250
DVS	Disabled Veteran 100% Over 65	3	\$36,000
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	13	\$156,000
	Disabled Veteran Homestead		
DVH	100%	10	\$772,250
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	2	\$20,000
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	31	\$311,560
DVH	100%	26	\$2,681,050
DVS	Disabled Veteran 100% Over 65	15	\$157,320
H	Homestead	707	\$26,890,440
OV65	Over 65	697	\$26,142,274
Bronte I.S.D.			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	3	\$19,200
DVH	100%	0	\$0.00
DVS	Disabled Veteran 100% Over 65	1	\$12,000
H	Homestead	22	\$818,470
OV65	Over 65	35	\$1,319,590
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	\$58,480
OV65	Over 65	6	\$229,700
Jim Ned C.I.S.D.			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	2	\$19,460
DVH	100%	1	\$8,350
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	12	\$464,380
OV65	Over 65	14	\$527,434
Miles I.S.D.			
D	Disabled	3	\$13,000
D V 1- 4	Disabled Veteran General Disabled Veteran Homestead	7	\$57,120
DVH	100%	3	\$78,250
DVS	Disabled Veteran 100% Over 65	2	\$24,000
H	Homestead	194	\$7,463,130
OV65	Over 65	125	\$4,676,240

		Olfen I.S.D.	
D	Disabled	1	\$10,000
D V 1- 4	Disabled Veteran General	0	\$0.00
	Disabled Veteran Homestead		
DVH	100%	0	\$0.00
DVS	Disabled Veteran 100% Over 65	1	\$12,000
H	Homestead	13	\$520,000
OV65	Over 65	19	\$746,140
		Panther Creek C.I.S.D.	
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	3	\$28,630
	Disabled Veteran Homestead		
DVH	100%	0	\$0.00
DVS	Disabled Veteran 100% Over 65	1	\$7,370
H	Homestead	4	\$111,590
OV65	Over 65	7	\$274,350
		Winters I.S.D.	
D	Disabled	14	\$126,470
D V 1- 4	Disabled Veteran General	8	\$75,230
	Disabled Veteran Homestead		
DVH	100%	11	\$515,060
DVS	Disabled Veteran 100% Over 65	10	\$107,550
H	Homestead	402	\$14,751,720
OV65	Over 65	435	\$16,062,980
		Ballinger Memorial Hospital Dist.	
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	51	\$550,640
	Disabled Veteran Homestead		
DVH	100%	26	\$4,109,480
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	26	\$297,040
	Disabled Veteran Homestead		
DVH	100%	15	\$1,182,670
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	11	\$105,120
	Disabled Veteran Homestead		
DVH	100%	3	\$228,250
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	40	\$435,600
	Disabled Veteran Homestead		
DVH	100%	14	\$2,006,850
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	2	\$15,580
	Disabled Veteran Homestead		
DVH	100%	3	\$450,860
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

<u>Cities</u>	<u>ISD's</u>	<u>Water</u>	<u>Hospital</u>
Ballinger Miles Winters	Ballinger Bronte Coleman Miles Jim Ned Olfen Panther Creek Winters	Lipan-Kickapoo Valley Creek	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
Mrs. Robin Burgess, Secretary of the Board

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. Charles McGuire, Chairman
Mrs. Dinell Jacob, Secretary
Mr. Ryan Paske, 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

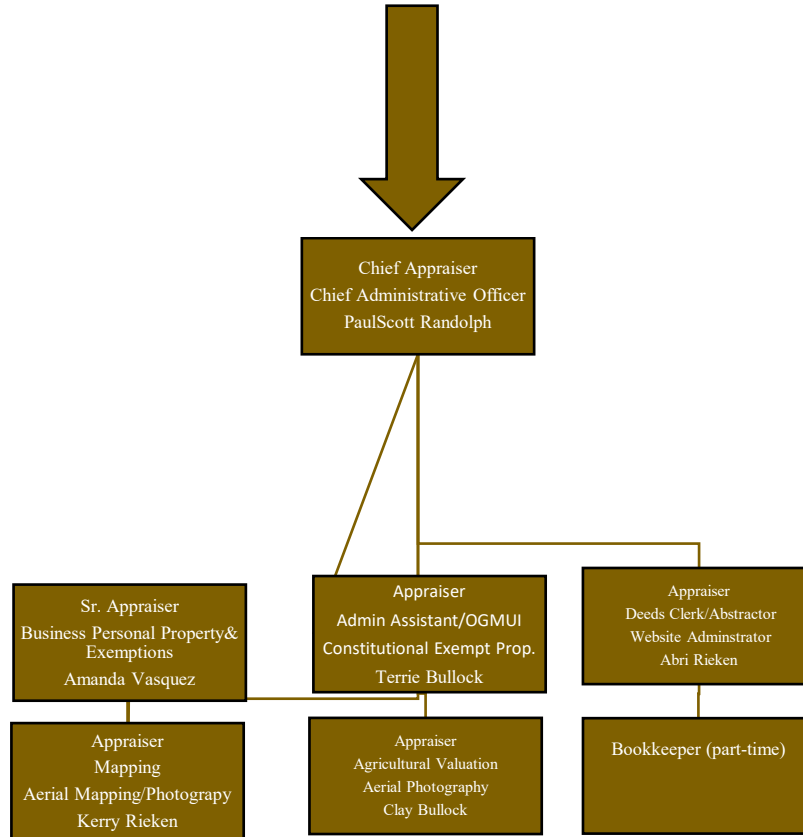
The Runnels Central Appraisal District staff consists of 6 full-time employees. RCAD is organized into areas of responsibility (departments) – Agriculture, Business Personal Property/Exemptions, Mapping, Deeds, Administration.

- 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	RCAD Number of Employees
RCAD Budget		
2017	\$415,438	6.5
2018	\$434,133	6.5
2019	\$491,118.25	6.5
2020	\$498,721	6.5
2021	\$546,947.06	6.5
2022	\$604,947.06	6.5
2023	\$604,947.06	6.5

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.

2022 Runnels County Value by PTD Code
Total Number of Parcels: 19,352

PTD Code		Market Value	Land Value
By Property Type		Total	Total
A	Real Property: Single-family Residential	244,802,440	11,527,670
B	Real Property: Multifamily Residential	7,099,520	295,900
C1	Real Property: Vacant Lots and Tracts	3,499,910	3,499,190
C2	Real Property: Colonia Lots and Tracts	450,770	447,120
C3	Real Property: Vacant Lot – Residential (Out of Town)	318,610	317,180
D1	Real Property: Qualified Open-space Land	1,002,694,070	4,370
D2	Real Property: Farm and Ranch Improvements on	11,916,250	31,650
E	Non-Qualified Agricultural Land Rural	19,742,420	19,742,420
E1	Farm or Ranch Improvement–Residence–Non-Ag Land	169,976,220	10,059,690
E2	Farm or Ranch Improvement-Mobile Home-Non-Ag	13,422,860	1,647,590
E3	Farm or Ranch Improvement-Barn, etc. – Non-Ag	2,721,330	756,280
E4	Land Non-Qualified Productivity	1,938,620	1,938,620
F1	Real Property: Commercial	112,150,560	9,419,590
F2	Real Property: Industrial	17,324,680	1,344,710
G1	Real, Minerals, Oil, & Gas Producing	22,847,390	0
	Tangible Personal Property: Personal Vehicles, Not		0
H1	Tangible Personal Property – Non-Income Producing	0	0
H2	Tangible Personal Property: Goods in Transit	0	0
J	Real and Personal Property: Utilities	194,839,870	621,150
L1	Personal Property: Commercial	29,620,130	0
L2	Personal Property: Industrial and Manufacturing	103,549,570	0
M	Mobile Homes and Other Tangible Personal Property	6,974,590	0
N	Intangible Personal Property	0	0
O	Real Property: Residential Inventory	0	0
S	Special Inventory	0	0
X	Exempt Property	448,780	448,780

2022 Acreage Breakdown by Jurisdiction

D1 Acres: 641,789 acres in Agricultural Use

	Total Qualified Acres	Total Market Value	Total Productivity Value
Irrigated Cropland	1,412	2,394,888	508,374
Dry Cropland	288,930	442,185,780	70,444,744
Barren/Wasteland	39	40,092	6,768
Orchards	399	914,298	132,002
Improved Pastureland	56,575	89,845,150	4,469,521
Native Pastureland	278,545	443,901,932	21,671,581
Wildlife Management	15,881	25,071,170	1,737,250
Timberland (at productivity)	0	0	0
Timberland (at 1978 market)	0	0	0
Timberland at Restricted Use	0	0	0
Other Agricultural Land	8	10,410	0
<hr/>			
Total	641,789	1,004,363,720	98,970,240

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	2022
New Taxable	Count 167
	8,265,400

TOP TEN TAXPAYERS IN THE DISTRICT

NAME	MARKET VALUE	TAXABLE VALUE
Exxon Mobile Pipeline	53,941,140	53,941,140
Mueller Supply Company Inc.	37,961,430	37,961,430
Buddy's Plant Plus Corp	17,182,880	17,182,880
Omcpr Electric Delivery Company	15,844,820	15,844,820
Whitehorn Pipeline LLC.	11,650,770	11,650,770
Ballinger I.S.D.	11,480,260	11,480,260
AEP Texas, Inc.	9,841,030	9,841,030
Mueller Supply Company Inc.	8,334,140	8,334,140
AEP Texas Inc.	8,147,650	8,147,650
AEP Texas Inc.	6,279,690	6,279,690

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 2022 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.

SB 611 amends the title of the section to “Residence Home-stead of Surviving Spouse of Member of Armed Services Killed in Line of Duty.” The bill amends subsection (b) to provide that the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty (rather than killed in action) is entitled to an exemption from taxation of the total appraised value of the surviving spouse’s residence homestead if the surviving spouse has not remarried since the death of the member of the armed services.

Effective Jan. 1, 2022, contingent on voter approval of SJR 35, and applies only to a tax year beginning on or after the effective date.

SB 1449 amends the title of the section to “Income-Producing Tangible Personal Property Having Value of Less than \$2,500.” The bill amends subsection (a) to increase the tax-able value below which tangible personal property held or used for the production of income is exempt from property taxation from \$500 to \$2,500.

Effective Jan. 1, 2022, and applies only to taxes imposed for a tax year beginning on or after the effective date.

TPTC: Section 11.252

HB 988 amends subsection (d) to modify the application form that the Comptroller is required to provide to claim a property tax exemption for motor vehicles leased for use other than production of income to allow a claimant certify either under oath or by written, unsworn declaration that the lessee does not hold the vehicle for the production of income.

Effective Jan. 1, 2022.

Section 11.253

HB 988 adds subsections (l) and (m) to authorize a taxing unit in a declared disaster area to extend by official action the number of days to 270, that goods-in-transit may remain at a defined location before losing eligibility for the tax exemption. Subsections (l) and (m) are set to expire Dec. 31, 2025.

Effective Jan. 1, 2022, and applies only to a tax year beginning on or after Jan. 1, 2022.

TPTC: Section 11.27

SB 63 amends subsection (a) and adds subsection (a-1) to clarify a person is entitled to an exemption from taxation of the appraised value of a solar or wind-powered energy device owned by the person regardless of whether the person owns the real property on which the device is installed or constructed.

Effective Sept. 1, 2021, and is a clarification of existing law and does not imply that existing law may be construed as inconsistent with the law as amended by this bill.

Section 11.35

SB 1427 amends subsections (a) and (g) to define damage as physical damage for purposes of qualifying for the temporary property tax exemption for property damaged by a disaster.

Effective June 6, 2021, and is a clarification of existing law and does not imply that existing law may be construed as inconsistent with the law as amended by this bill.

SB 1438 repeals subsections (c), (d), and (e) requiring the governing body to adopt the temporary exemption for property damaged by a disaster; thus, making it a mandatory exemption.

Effective June 16, 2021 and applies only to ad valorem taxes imposed for a tax year that begins on or after Jan. 1, 2022.

Section 23.96

HB 3833 amends subsection (a) to decrease the rollback period from five years to three years and to remove the requirement for interest imposed on a taxpayer when there is a change of use under Tax Code Chapter 23, Subchapter G, Appraisal of Public Access Airport Property. The bill amends subsection (b) to provide that a tax lien attaches to the property on the date the deed restriction expires to secure payment of the additional tax imposed and any penalties and interest incurred if the tax becomes delinquent.

Effective June 15, 2021, and applies only to a change of use of land appraised under Tax Code Chapter 23, Subchapter G that occurs on or after the effective date.

Section 26.0444

HB 1900 adds this section to define “defunding municipality” and “municipal public safety expenditure adjustment.” Added subsection (b) provides that the no-new-revenue maintenance and operations rate for a defunding municipality is decreased by the rate computed as:

Municipal Public Safety Expenditure Adjustment ———divided by———

(Current Total Value – New Property Value)

Subsection (c) requires a defunding municipality to provide a notice of the decrease in the no-new-revenue maintenance and operations rate in the information published under Tax Code Section 26.04(e) and, as applicable, in the notice pre-scribed by Tax Code Section 26.06 or 26.061. The bill provides certain exceptions calculating the municipal public safety expenditure adjustment.

Effective Sept. 1, 2021, and applies beginning with the 2021 tax year, except that Tax Code Section 26.0444(c), as added by this bill, does not apply for the 2021 tax year.

Section 26.175

HB 2723 adds this section to require the Department of In-formation Resources (DIR) develop and maintain an easily accessible Internet website that lists each property tax database and includes a method to assist a property owner to identify the appropriate property tax database for the owner’s property. The bill requires that the Internet website provide a separate link to the Internet location of each property tax database and the address of the Internet website be “Texas. gov/PropertyTaxes.”

Effective June 3, 2021, and DIR shall develop the required internet website not later than Jan. 1, 2022.

FIRST SPECIAL SESSION – NONE

SECOND SPECIAL SESSION

SENATE BILL 8 Relates to the authority of a person who acquires a residence homestead to receive an ad valorem tax exemption for the homestead in the year in which the property is acquired and to the protection of school districts against loss in revenue.

Voter Approved May 7, 2022 Election

THIRD SPECIAL SESSION

Senate Bill 1 Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by school district and protection of school districts against the resulting loss in local revenue.

Voter Approved May 7, 2022 Election

Senate Joint Resolution 2 Proposing a constitutional amendment authorizing the legislature to provide for the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed for general elementary and secondary public school purposes on the residence homestead of a person who is elderly or disabled to reflect any statutory reduction from the preceding tax year in the maximum compressed rate of the maintenance and operations taxes imposed for those purposes on the homestead.

Voter Approved May 7, 2022 Election

Senate Bill 12 Relating to the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed by a school district on the residence homestead of an individual who is elderly or disabled to reflect any reduction from the preceding tax year in the district’s maximum compressed rate and to the protection of school districts against the resulting loss in local revenue.

Voter Approved May 7, 2022 Election

Average Homestead Value						
Entity	2016	2017	2018	2019	2020	2022
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

2022 PARTIAL EXEMPTIONS 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	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	0	\$0.00
	Disabled Veteran Homestead		
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	3	\$28,510
	Disabled Veteran Homestead		
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	6	\$59,210
	Disabled Veteran Homestead		
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	57	\$607,810
	Disabled Veteran Homestead		
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	23	\$262,880
	Disabled Veteran Homestead		
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

End of Report