

# Annual Report 2024

## Runnels Central Appraisal District



AUGUST 23, 2024  
RUNNELS CENTRAL APPRAISAL DISTRICT  
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## From the Chief Appraiser

August 3, 2024, Thursday

It is my pleasure to present the Annual Report of the Runnels Central Appraisal District (RCAD). This Annual Report for 2024 endeavors to provide specific information about the operations of the RCAD. The report has been designed to provide the reader with 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, taxpayer 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, RCAD has a high commitment to customer service. We strive to serve the County or Runnels with professionalism and integrity in all aspects of our operations.

On July 17, Wednesday 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,

PaulScottRandolph

PaulScott Randolph

Chief Appraiser, Runnels Central 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 a central 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@runnelscad.org](mailto:support@runnelscad.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: 1. provide an office, 2. appoint a Chief Appraiser and 3. 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 based on each taxable property's January 1<sup>st</sup> 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 1<sup>st</sup>. 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 1<sup>st</sup> 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 1<sup>st</sup>.

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 Professional Staff Appraisers, and one part-time bookkeeper.

### **Data**

The district is responsible for establishing, maintaining, and appraising approximately 22,460 accounts, covering 911 square miles within Runnels County, with a total market value of \$2,237,778,960 billion dollars and a Net Taxable Value of \$1,092,479,087 billion dollars 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 the 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.



<b>M</b>	<b>Mobile Homes and Other Tangible Personal Property</b>	<b>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</b>
<b>N</b>	<b>Intangible Personal Property</b>	<b>All taxable intangible property not otherwise classified.</b>
<b>O</b>	<b>Real Property: Residential Inventory</b>	<b>Residential real property inventory held for sale and appraised as provided by Tax Code Section 23.12</b>
<b>S</b>	<b>Special Inventory</b>	<b>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.</b>
<b>X</b>	<b>Exempt Property</b>	<b>Exempt property must have the qualification found in law, mainly the Tax Code.</b>

## Partial Exemptions – Runnels Taxing Entities – 17 – Tax Year 2024

### 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.)

<b>Runnels County</b>			
D	Disabled	0	\$0
D V 1- 4	Disabled Veteran General	70	\$688,430
DVH	Disabled Veteran 100% HS	59	\$417,690
DVS	Disabled Veteran Frozen Over 65	38	\$8,486,616
H	Homestead	0	\$0.00
OV65	Over 65	1,375	\$6,784,345
<b>City of Ballinger</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	16	\$158,520
DVH	Disabled Veteran 100% HS	19	\$3,315,625
DVS	Disabled Veteran Frozen Over 65	12	\$144,000
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
<b>City of Miles</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	4	\$31,030
DVH	Disabled Veteran 100% HS	4	\$683,070
DVS	Disabled Veteran Frozen Over 65	3	\$36,000
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
<b>City of Winters</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	16	\$176,000
DVH	Disabled Veteran 100% HS	16	\$1,538,708
DVS	Disabled Veteran Frozen Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00

<b>Ballinger I.S.D.</b>			
D	Disabled	14	\$130,372
D V 1- 4	Disabled Veteran General	31	\$301,885
DVH	Disabled Veteran 100% HS	24	\$1,861,300
DVS	Disabled Veteran Frozen Over 65	9	\$89,146
H	Homestead	716	\$59,245,957
HS OV65	Over 65	730	\$59,358,542
<b>Bronte I.S.D.</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	4	\$31,400
DVH	Disabled Veteran 100% HS	0	\$0.00
DVS	Disabled Veteran Frozen Over 65	1	\$1,540
H	Homestead	22	\$1,809,162
OV65	Over 65	36	\$2,880,517
<b>Coleman I.S.D.</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	0	\$0.00
DVH	Disabled Veteran 100% HS	0	\$0.00
DVS	Disabled Veteran Frozen Over 65	0	\$0.00
H	Homestead	2	\$200,000
OV65	Over 65	5	\$420,220
<b>Jim Ned C.I.S.D.</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	2	\$19,330
DVH	Disabled Veteran 100% HS	0	\$0.00
DVS	Disabled Veteran Frozen Over 65	0	\$0.00
H	Homestead	13	\$1,224,030
OV65	Over 65	14	\$1,229,550
<b>Miles I.S.D.</b>			
D	Disabled	1	\$10,000
D V 1- 4	Disabled Veteran General	7	\$62,282
DVH	Disabled Veteran 100% HS	1	\$291,240
DVS	Disabled Veteran Frozen Over 65	1	\$12,000
H	Homestead	201	\$17,401,969
OV65	Over 65	122	\$9,730,580
<b>Olfen I.S.D.</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	0	\$0.00
DVH	Disabled Veteran 100% HS	0	\$0.00

DVS	Disabled Veteran Frozen Over 65	0	\$0.00
H	Homestead	9	\$845,520
OV65	Over 65	19	\$1,611,909

**Panther Creek C.I.S.D.**

D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	3	\$29,430
DVH	Disabled Veteran 100% HS	0	\$0.00
DVS	Disabled Veteran Frozen Over 65	0	\$0.00
H	Homestead	6	\$342,108
OV65	Over 65	7	\$580,603

**Winters I.S.D.**

D	Disabled	4	\$40,000
D V 1- 4	Disabled Veteran General	16	\$146,620
DVH	Disabled Veteran 100% HS	12	\$632,786
DVS	Disabled Veteran Frozen Over 65	2	\$23,803
H	Homestead	413	\$28,543,200
OV65	Over 65	446	\$32,007,720

**Ballinger Memorial Hospital**

**Dist.**

D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	57	\$619,450
DVH	Disabled Veteran 100% HS	32	\$5,407,375
DVS	Disabled Veteran Frozen 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	35	\$375,640
DVH	Disabled Veteran 100% HS	23	\$2,588,671
DVS	Disabled Veteran Frozen 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	\$113,030
DVH	Disabled Veteran 100% HS	4	\$683,070
DVS	Disabled Veteran Frozen Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00

<b>Lipan-Kickapoo W.C.D.</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	49	\$533,640
DVH	Disabled Veteran 100% HS	19	\$2,997,453
DVS	Disabled Veteran Frozen Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
<b>Valley Creek W.C.D.</b>			
D	Disabled	0	\$0.00
D V 1- 4	Disabled Veteran General	4	\$40,520
DVH	Disabled Veteran 100% HS	4	\$863,730
DVS	Disabled Veteran Frozen 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. Johnny Pritchard, Vice-Chairman  
Mr. Greg Schwertner, Director  
Mr. Justin Busenlehner, Director  
Mr. Benjamin Clayton, Director  
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**

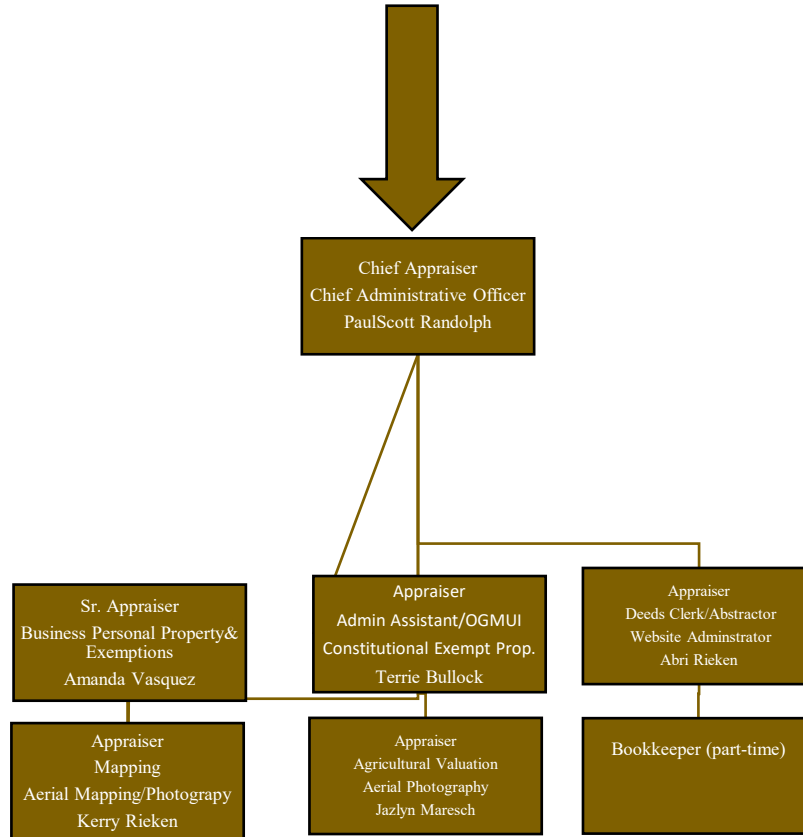
The Runnels Central Appraisal District staff consists of 6 full-time employees. RCAD is organized into areas of responsibility (departments) – Agriculture, Business Personal Property/Exemptions, Mapping, Deeds, Administration.

- 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 2024

## 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.

<b>Taxing Entity</b>	<b>Total Operating Budget</b>	<b>RCAD Number of Employees</b>
<b>RCAD Budget</b>		
<b>2017</b>	<b>\$415,438</b>	<b>6.5</b>
<b>2018</b>	<b>\$434,133</b>	<b>6.5</b>
<b>2019</b>	<b>\$491,118.25</b>	<b>6.5</b>
<b>2020</b>	<b>\$498,721</b>	<b>6.5</b>
<b>2021</b>	<b>\$546,947.06</b>	<b>6.5</b>
<b>2022</b>	<b>\$604,947.06</b>	<b>6.5</b>
<b>2023</b>	<b>\$604,947.06</b>	<b>6.5</b>
<b>2024</b>	<b>\$604,947.06</b>	<b>6.5</b>

## 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.

**2024 Runnels County Value by PTD Code**  
**Total Number of Parcels: 22,460**

<b>PTD Code</b>		<b>Market Value</b>	<b>Land Value</b>
<b>By Property Type</b>		<b>Total</b>	<b>Total</b>
A	Real Property: Single-family Residential	288,413,230	14,224,670
B	Real Property: Multifamily Residential	288,413,230	373,600
C1	Real Property: Vacant Lots and Tracts	4,026,970	4,026,160
C2	Real Property: Colonia Lots and Tracts	528,940	527,140
C3	Real Property: Vacant Lot – Residential (Out of Town)	378,100	376,480
D1	Real Property: Qualified Open-space Land	1,094,948,390	2,490
D2	Real Property: Farm and Ranch Improvements on	15,156,240	36,250
E	Non-Qualified Agricultural Land Rural	14,368,380	14,368,380
E1	Farm or Ranch Improvement–Residence–Non-Ag Land	208,225,260	11,546,640
E2	Farm or Ranch Improvement-Mobile Home-Non-Ag	14,556,170	1,468,710
E3	Farm or Ranch Improvement-Barn, etc. – Non-Ag	2,888,780	575,220
E4	Land Non-Qualified Productivity	7,576,490	7,576,490
F1	Real Property: Commercial	130,898,280	10,941,690
F2	Real Property: Industrial	27,732,470	1,578,390
G1	Real, Minerals, Oil, & Gas Producing	25,663,250	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	251,211,300	8,012,660
L1	Personal Property: Commercial	32,253,760	0
L2	Personal Property: Industrial and Manufacturing	96,123,720	0
M	Mobile Homes and Other Tangible Personal Property	9,646,320	0
N	Intangible Personal Property	0	0
O	Real Property: Residential Inventory	0	0
S	Special Inventory	0	0
X	Exempt Property	21,050	21,050

## 2024 Acreage Breakdown by Jurisdiction

**D1 Acres: 640,152 acres in Agricultural Use**

	Total Qualified Acres	Total Market Value	Total Productivity Value
Irrigated Cropland	1,338	2,498,154	479,609
Dry Cropland	281,430	471,665,082	75,085,759
Barren/Wasteland	39	44,102	6,354
Orchards	257	538,685	92,276
Improved Pastureland	59,068	102,736,573	4,451,034
Native Pastureland	277,660	484,972,925	21,241,883
Wildlife Management	19,976	34,672,046	2,062,905
Timberland (at productivity)	0	0	0
Timberland (at 1978 market)	0	0	0
Timberland at Restricted Use	0	0	0
Other Agricultural Land	284	469,690	68,200
<b>Total</b>	<b>641,152</b>	<b>1,097,774,260</b>	<b>103,607,110</b>

## 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	2024
New Taxable	Count 149 7,517,848

## TOP TEN TAXPAYERS IN THE DISTRICT 2024

OWNER	Market Value	Taxable Value
EXXONMOBIL PIPELINE	82,192,920.00	82,192,920.00
AEP TEXAS, INC.	47,522,950.00	47,522,950.00
MUELLER SUPPLY COMPANY INC	40,437,060.00	40,437,060.00
WHITETHORN PIPELINE LLC	23,946,120.00	23,946,120.00
BUDDY'S PLANT PLUS CORP	21,539,340.00	21,539,340.00
ATMOS ENERGY MID-TEX PIPELINE CO	19,905,560.00	19,905,560.00
ONCOR ELECTRIC DELIVERY COMPANY NTU LLC	19,203,430.00	19,203,430.00
SCOTTS COMPANY	15,195,530.00	15,195,530.00
WTG JAMESON LP	8,521,080.00	8,521,080.00
AEP ELECTRIC TRANSMISSION OF TEXAS LLC	8,167,290.00	8,167,290.00

## Runnels County (17) Taxing Entities – Taxable Value

Jurisdiction	Certified 2020	2020 to 2021	Certified 2021	2021 to 2022	Certified 2022	2022 to 2023	Certified 2023	2023 to 2024	Certified 2024	5 Year Difference
	Taxable Value	Value Difference	Taxable Value	Value Difference	Taxable Value	Value Difference	Taxable Value	Value Difference	Taxable Value	Taxable Value
<b>Runnels County</b>	821,707,143	68,928,110	890,635,253	63,449,825	954,085,078	76,538,758	1,030,623,836	61,855,251	1,092,479,087	270,771,944
<b>City of Ballinger</b>	221,616,401	11,020,824	232,637,225	32,550,267	265,187,492	6,947,330	272,134,822	9,016,627	281,151,449	59,535,048
<b>City of Miles</b>	39,412,530	2,086,490	41,499,020	5,352,709	46,851,729	5,108,598	51,960,327	5,005,090	56,965,417	17,552,887
<b>City of Winters</b>	86,236,716	1,336,949	87,573,665	733,653	88,307,318	10,723,606	99,030,924	5,748,444	104,779,368	18,542,652
<b>Ballinger ISD</b>	373,888,614	60,640,800	434,529,414	32,223,716	466,753,130	-56,256,343	410,496,787	22,500,673	432,997,460	59,108,846
<b>Bronte ISD</b>	36,245,670	5,155,520	41,401,19	-88,770	41,312,420	19,773,865	61,086,285	1,884,035	62,970,320	26,724,650
<b>Coleman ISD</b>	3,411,570	526,980	3,938,550	-134,870	3,803,680	473,590	4,277,270	688,062	4,965,332	1,553,762
<b>Jim Ned CISD</b>	13,461,5370	-154,070	13,307,467	419,463	13,726,930	1,673,562	15,400,490	577,364	15,977,856	2,516,319
<b>Miles ISD</b>	70,547,828	5,169,320	75,717,148	3,824,281	79,541,429	9,519,558	89,060,987	14,226,312	103,287,299	32,739,471
<b>Olfen ISD</b>	11,968,930	1,281,170	13,250,100	-172,020	13,078,080	13,767,050	26,845,130	-119,807	26,725,323	14,756,393
<b>Panther Creek CISD</b>	20,968,953	279,274	21,248,227	-370,170	20,878,057	-397,430	20,480,627	1,034,336	21,514,963	546,010
<b>Winters ISD</b>	220,743,509.00	-4,063,006	216,680,503	-5,968,625	210,711,878	-11,600,848	199,111,030	12,692,105	211,803,135	-8,940,374
<b>Ballinger Mem Hop</b>	445,795,383	61,148,225	506,943,608	49,196,649	556,140,257	16,397,355	572,537,612	27,217,183	599,754,795	153,959,412
<b>North Runnels Hosp</b>	291,493,359	1,992,996	293,486,355	5,876,933	299,363,288	17,167,662	316,530,950	19,896,011	336,426,961	44,933,602
<b>Runnels ESD #1</b>	91,463,460	5,957,990	97,421,450	8,230,989	105,652,439	42,733,638	148,386,077	14,785,415	163,171,492	71,708,032
<b>Lipan-Kickapoo WCD</b>	464,834,298	53,541,300	518,375,598	23,753,782	542,129,380	54,245,236	596,374,616	40,684,485	637,059,101	172,224,803
<b>Valley Creek WCD</b>	36,071,290	-1,065,740	35,005,550	4,227,420	39,232,970	3,930,956	43,163,926	5,437,319	48,601,245	12,529,955

## **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 2023 marked the 88<sup>th</sup> 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.

*The Texas Senate and House of Representatives filed more than 8,000 bills and 11,700 resolutions during the 88th legislative session. As the session ended, 1,222 bills (15.2%) and 4,208 resolutions (34.3%) passed.*

In its second special session, the legislature enacted Senate Bill 2, authored by Sen. Bettencourt, and House Joint Resolution 2, a proposed constitutional amendment authored by Representative Metcalf. Senate Bill 2 calls itself the “Property Tax Relief Act.” The two measures are designed to work together and are described below. They are contingent on the approval of the constitutional amendment in an election to be held November 7, 2023, Tuesday.

Both measures were passed by overwhelming majorities in the Texas House and Senate. The approval of the constitutional amendment seems assured.

### EXEMPTIONS

The general school-tax homestead exemption will increase from \$40,000 to \$100,000. Existing tax ceilings will be reset to account for both the increase from \$25,000 to \$40,000 in the last session and the increase from \$40,000 to \$100,000 in this session. In the future all ceilings will be recalculated whenever there is a change in the homestead exemption amount. The State will provide extra money to school district to offset the revenue loss resulting from the increased homestead exemption.

School districts, cities, and counties may not repeal or reduce any existing percentage homestead exemptions unit 2028.

The increased exemption will apply in 2023. So will adjustments to tax ceilings. Appraisal districts will have to create supplemental 2023 appraisal records reflecting the changes. Those supplemental appraisal records will be submitted to the Appraisal Review Board (ARB) for approval.

School districts will perform their truth-in-taxation calculations based on the increased exemption. Tax bills will reflect the increased exemption, but those bills must explain that they are based on the assumption that the constitutional amendment will be approved. The bills will note that if the amendment should fail, the property owners will receive supplemental bills. The bills will be considered “provisional” until the results of the November 7<sup>th</sup> election are determined. They will become “final” bills when the votes are counted, and the constitutional amendment is approved.

### APPRAISALS

Year-to-year increases in the appraised values of many non-homestead real properties will be capped at 20%. The bill refers to this new cap as a “circuit breaker”. The cap will benefit a property with an appraised value of \$5 million or less in 2024. Thus, the cap would benefit a restaurant building worth \$3



million dollars but not an apartment complex worth \$10 million. Property that receives a special appraisal such as agricultural land will not qualify. That \$5-million figure will change from year to year as determined by the comptroller and based on changes in the consumer price index. The appraised value of a qualifying property will be limited to the preceding year's appraised value plus 20% plus the value of any new improvements. In order to benefit in a particular year, the property owner must have owned the property on January 1 of the preceding year. If a property changes hands during a year, the cap will not apply in the following year.

The law currently calls for this new cap to expire after 2026, but that is subject to change when the legislature meets in 2025 and 2027.

### **SCHOOL FINANCE**

The state will provide extra money to school districts and require districts to reduce their m&o tax rates. Each school district maximum compressed rate for the 2024 - 2025 school year will be reduced by 10.7¢. If a school district's maximum compress rate turns out to be less than 90% of another school district's maximum compressed tax rate the district's maximum compressed tax rate will rise to 90% of the other district's maximum compressed tax rate. Tax assessors will calculate 2024 taxes based on the reduced rates.

## **PROPERTY TAX BILLS IN THE 2023 TEXAS LEGISLATURE 88<sup>TH</sup> REGULAR SESSION**

### **Bills That Were Passed**

#### **H.B. 456**

**Author: Craddick**

**Amends/Enacts: §11.18 Tax Code**

**Effective: January 1, 2024**

Some charitable organizations will receive exemptions for mineral interests that they own including royalty interests. In order to qualify, an organization must perform on or mor of eight charitable functions from the larger list of function in §11.18(d).. The exemption applies toa royalty interest that is not severed from the surface and that was donated to the charitable organization.

#### **H.B. 456**

**Author: Craddick**

**Amends/Enacts: §11.18 Tax Code**

**Effective: January 1, 2024**

Under current law, when a property owner who is already receiving a homestead exemption turns 65, the appraisal district should allow the over-65 homestead exemption without the need for a new application. That's if the owner has notified the district of his/her birth date or if the district has learned the owner's birth date from the Department of Public Safety (DPS).

**S.B. 1381****Author: Eckhardt****Amends/Enacts: 811.43 Tax Code****Effective: January 1, 2024**

If a homeowner receives a local-option homestead exemption for owners over 65 and died leaving a surviving spouse, the spouse will inherit the exemption without having to file a new exemption application. An application form for a homestead exemption will include a space for the date of birth of the applicant's spouse.

**S.B. 1801****Author: Springer****Amends/Enacts: 811.43 Tax Code****Effective: September 1, 2023**

An appraisal district will have to review each homestead exemption at least once every five years to confirm that the property still qualifies for the exemption.

**H.B. 2121****Author: Paul****Amends/Enacts: 822.24 Tax Code****Effective: January 1, 2024**

A rendition will not have to be sworn or notarized if it is filed on behalf of a property owner whose good faith estimate of the market value of his/her Business Personal Property (bpp) is not more than \$150,000.

**H.B. 796****Author: Button****Amends/Enacts: 841.13 Tax Code****Effective: January 1, 2024**

An appraisal district will have to establish an online database containing information on every hearing conducted by the Appraisal Review Board (ARB). The entry for each hearing will have to include: the name of each ARB member participation; the date and time of the hearing; the account number, value, and category of the property; and the ARB's determination. The database will have to be updated by October 1 of each year. Data for each year will be added until the database includes the data for five years. From that point forward, the database will include data for the five most recent years.

# End of Report