

SAN AUGUSTINE COUNTY APPRAISAL DISTRICT 2024 ANNUAL REPORT

INTRODUCTION

San Augustine County Appraisal District is a political subdivision of the State Of Texas. The Texas Constitution, the Property Tax Code and the Rules of the Texas Comptroller's Tax Assistance Division govern the operations of the appraisal district.

MISSION

The mission of San Augustine County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

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

GOVERNANCE

The appraisal district is governed by a BOARD OF DIRECTORS whose primary responsibilities are to:

- Establish the district's office
- Adopt its operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district
- Make general policies on the appraisal district's operations and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries

Five directors are appointed by the taxing units that participate in the district. If the county assessor-collector is not appointed to the board, the county assessor-collector serves as a nonvoting director. To be eligible to serve on the board of directors, an individual must be a

resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office. Members of the board of directors other than a county assessor-collector serving as a nonvoting director serve two-year terms beginning on January 1 of even numbered years.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulations.

Members of the Appraisal Review Board (ARB) are appointed by the local administrative judge. ARB members serve two year staggered terms. They are limited by law to serving three consecutive two year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the chief appraiser. The decisions regarding value are binding to the chief appraiser for the tax year protested.

The Agricultural Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aide her in determining typical practices and standards for agricultural in the district. They serve at the will of the Board of Directors.

TAXING JURISDICTIONS

San Augustine County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within the 592.23 square miles of San Augustine County. Following are the taxing jurisdiction with property located in the district.

- San Augustine County
- San Augustine City
- Broadus Independent School District
- Brookeland Independent School District
- Chireno Independent School District
- San Augustine Independent School District
- San Augustine Hospital District

PROPERTY TYPES APPRAISED

San Augustine CAD is responsible for appraising residential and commercial properties, land and business personal property. San Augustine CAD contracts with Pritchard & Abbott, Inc. to appraise minerals, utilities and industrial properties.

The following represent a summary of property types and their certified values for 2024.

CODE	PROPERTY TYPE	PARCEL COUNT	MARKET VALUE
A	SINGLE FAMILY RESIDENCES	4,302	356,060,040
B	MULTI FAMILY RESIDENCES	11	1,425,310
C	VACANT LAND	2,899	32,496,300
D1	QUALIFIED OPEN SPACE LAND	4,073	34,711,090
D2	FARM & RANCH IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	340	29,558,860
E	REAL PROPERTY-RURAL LAND NOT QUALIFIED FOR OPEN SPACE APPRAISAL & RESIDENTIAL IMPROVEMENTS	2,451	180,622,180
F1	COMMERCIAL REAL PROPERTY	304	29,443,510
F2	INDUSTRIAL REAL PROPERTY	9	4,274,830
G	OIL/GAS/MINERALS	24,496	336,895,100
J	UTILITIES	290	201,492,500
L1	COMMERCIAL PERSONAL PROPERTY	282	15,512,870
L2	INDUSTRIAL PERSONAL PROPERTY	85	56,290,500
M1	MOBILE HOMES	529	29,467,070
O	RESIDENTIAL INVENTORY	3	175,500
S	SPECIAL INVENTORY	4	1,634,190
X	TOTAL EXEMPT PROPERTY	10,476	8,538,000

APPRAISAL OPERATION SUMMARY

The mapper utilizes the district's GIS mapping software to properly estimate acreage for ground covering and soil classifications. The mapper also continually maps all property with new deeds and field notes.

District appraisers continue to make on-site inspections of improvements according to the reappraisal plan and Pictometry to locate property in isolated locations.

Cost tables for all improvements are reviewed and updated where needed.

PROPERTY DISCOVERY

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

- Field Discovery
- Filed Material/Mechanic's Liens
- TDHCA Manufactured Homes Reports
- Advertisements
- Railroad Commission Reports(oil/gas)
- Social Media
- Public(word of mouth)
- City Building Permits

EXEMPTION DATA

Property owners may qualify for a variety of exemptions(absolute or partial) as provided by the Texas Constitution. An absolute exemption excluded the entire property from taxation. A partial exemption removes a percentage or fixed dollar amount of a property's value from taxation. The District administers all exemptions. Below is a summary of the major categories of property that are exempt from ad valorem taxation.

ABSOLUTE EXEMPTIONS

- Public property owned by a local, state or federal agency
- Cemeteries that are dedicated exclusively for the purpose of human burial
- Association that promote religious, educational and physical development for boys, girls, young men and young women
- Religious organizations
- Schools and colleges
- Hospitals
- Low income housing projects
- Personal property and mineral interest with a value less than \$2,500
- Associations providing assistance to ambulatory health care centers
- Organizations engaged primarily in performing charitable functions
- 100% disabled veteran residence homestead
- Motor vehicles leased for personal use

PARTIAL EXEMPTIONS

- Residential homesteads (other than 100% disabled veterans)
- Disabled veterans
- Pollution control property
- Goods in Transit

RESIDENTIAL HOMESTEAD

The following chart represents the total exemption amounts available to homeowners who qualify for the residential homestead exemption:

ENTITY	HOMESTEAD EXEMPTION	OVER- 65 EXEMPTION	DISABILITY EXEMPTION
SAN AUGUSTINE COUNTY		7,500	
SAN AUGUSTINE CITY		6,000	
BROADBUSH ISD	100,000	10,000	10,000
BROOKELAND ISD	100,000 + 20%	10,000	10,000
CHIRENO ISD	100,000 + 20%	10,000	10,000
SAN AUGUSTINE ISD	100,000	10,000	10,000
SAN AUGUSTINE HOSP DIST		7,500	

For school tax purposes, the over-65, disability, surviving spouse and 100% disabled veterans residential homestead exemption create a tax ceiling prohibiting taxes on the homestead on existing buildings. (Any new areas added to the home site will cause the ceiling to be readjusted and set in the subsequent tax year.)

All homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market may still be reflective of the local real estate market.

DISABLED VETEREANS

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemption amounts, based upon these ratings are:

DISABILITY PERCENTAGE	EXEMPTION AMOUNT
10-29%	5,000
30-49%	7,500
50-69%	10,000
70- 100%	12,000

See Chapter 11, Property Tax Code for more information.

APPEAL INFORMATION

State Law requires the district to mail Notices of Appraised Value to property owners where:

- New property that has been included for the first time on the appraisal roll
- There has been an ownership change
- There has been a change in taxable value of \$1,000 or more
- The property filed a rendition statement of the property
- The property has been annexed or de-annexed to a taxing jurisdiction
- Every third year is a reappraisal year.

In compliance with these laws in 2023 the district prepared and delivered required notice for:

- Real Estate Parcels
- Commercial Personal Property Parcels
- Mineral/Utility/Industrial Parcels

CERTIFIED VALUES

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 22, 2024, summarized as follows:

JURISDICTION	MARKET VALUE	TAXABLE VALUE
SAN AUGUSTINE COUNTY	1,226,150,294	1,201,691,906
SAN AUGUSTINE CITY	99,100,636	94,516,286
BROADDUS ISD	400,778,078	337,729,642
BROOKELAND ISD	44,552,560	37,233,580
CHIRENO ISD	27,920,892	23,694,842
SAN AUGUSTINE ISD	752,896,560	665,479,036
SAN AUGUSTINE HOSP DIST	1,226,150,294	1,201,691,906

TAX RATES

Using the taxable values as certified by the Chief Appraiser and following the requirements of the Truth in Taxation laws, the taxing jurisdictions adopted the following rates for 2024:

JURISDICTION	TAX RATE
SAN AUGUSTINE COUNTY	0.3785
SAN AUGUSTINE CITY	0.432306
BROADDUS ISD	1.1425
BROOKELAND ISD	0.6674
CHIRENO ISD	0.7128
SAN AUGUSTINE ISD	1.1792
SAN AUGUSTINE HOSP DIST	0.09408

LEGISLATIVE CHANGES

The Texas Legislature meets in odd-numbered years. There were Texas Property Tax Law changes made during the 2023 session. See the 2023 Texas Property Tax law changes by visiting the Texas Comptroller of Public Accounts website

CHIEF APPRAISER

Evelyn Watts, RPA-CTA-CCA

BOARD OF DIRECTORS

Waldo Dalchau – Chairman

Terry Sanders

Randy Woodward

Jamie Doherty

Hugh Mixon

APPRAISAL REVIEW BOARD

Jack Nichols – Chairman

Robert Fitzpatrick

Ronnie Jones

Edward McEachern-Alternate

AGRICULTURAL ADVISORY BOARD

Brad Mathews-Chairman

Wesley Bennefield

Joseph Seale

APPROVED, OCTOBER 15, 2024


WALDO DALCHAU, CHAIRMAN


RANDY WOODWARD, SECRETARY