

San Augustine County Appraisal District 2019 Annual Report

INTRODUCTION

The San Augustine County Appraisal District is a political subdivision of the State Of Texas. The Constitution of the State Of Texas, 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
- Appoint the Appraisal Review Board
- 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

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve.

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** are appointed by the Board of Directors. 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 years protested.

The **Ag 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

The San Augustine County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within the 524 square mile of San Augustine County. Following are the taxing jurisdictions with property located in the district:

- San Augustine County
- San Augustine City
- Broaddus ISD
- Brookeland ISD
- Chireno ISD
- San Augustine ISD
- San Augustine Hospital District

Property Types Appraised

San Augustine CAD staff is responsible for appraising residential, commercial, land and business personal property. San Augustine CAD contracts with Pritchard and Abbott, Inc. to appraise oil and gas properties, utilities, pipelines, industrial real and personal property in the district.

The following represents a summary of property types and their certified values for 2019:

| CODE | PROPERTY TYPE | PARCEL COUNT | MARKET VALUE |
|------|-------------------------------|--------------|--------------|
| A | SINGLE FAMILY RESIDENCES | 4,211 | 157,217,330 |
| B | MULTI FAMILY RESIDENCES | 15 | 1,252,940 |
| C | VACANT LAND | 2,881 | 14,753,880 |
| D1 | QUALIFIED OPEN SPACE LAND | 3,655 | 37,888,680 |
| D2 | NON QUALIFIED OPEN SPACE LAND | 95 | 5,698,780 |
| E | FARM & RANCH IMPROVEMENTS | 2,501 | 92,833,190 |
| F1 | COMMERCIAL REAL PROPERTY | 335 | 22,287,680 |
| F2 | INDUSTRIAL REAL PROPERTY | 11 | 4,808,010 |
| G | OIL/GAS/MINERALS | 17,497 | 756,079,670 |
| J | UTILITIES | 258 | 110,614,810 |
| L1 | COMMERCIAL PERSONAL PROPERTY | 368 | 12,577,407 |
| L2 | INDUSTRIAL PERSONAL PROPERTY | 105 | 28,016,910 |
| M1 | MOBILE HOMES | 493 | 8,865,720 |
| O | RESIDENTIAL INVENTORY | 20 | 347,790 |
| S | SPECIAL INVENTORY | 5 | 1,594,450 |
| X | TOTAL EXEMPT PROPERTY | 7,730 | 4,445,531 |

Appraisal Operation Summary

Mappers utilized the district's GIS mapping software to properly estimate acreage for ground covering and soil classifications. Mappers also continually map all property with new deeds and field notes.

District appraisers continue to make on-site inspections of improvements according to its reappraisal plan and use 2017 Pictometry to locate property in isolated locations.

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

Property Discovery

The District aggressively seeks to discover all newly constructed or added property each year 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 \$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 veteran)
- Disabled veterans
- Pollution control property
- Goods In Transit

Residential Homestead

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

| ENTITY | | HOMESTEAD EXEMPTION | | OVER-65 EXEMPTION | | DISABILITY EXEMPTION | | |
|---------------------------------|--|---------------------|--|-------------------|--|----------------------|--|--|
| SAN AUGUSTINE COUNTY | | | | 7,500 | | | | |
| CITY OF SAN AUGUSTINE | | | | 6,000 | | | | |
| BROADDUS ISD | | 25,000 | | 10,000 | | 10,000 | | |
| BROOKELAND ISD | | 25,000 + 20% | | 10,000 | | 10,000 | | |
| CHIRENO ISD | | 25,000 + 20% | | 10,000 | | 10,000 | | |
| SAN AUGUSTINE ISD | | 25,000 | | 10,000 | | 10,000 | | |
| SAN AUGUSTINE HOSPITAL DISTRICT | | | | 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 homesite 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 value may still be reflective of the local real estate market.

Disabled Veterans

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 exemptions 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 required 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 2019 the district prepared and delivered required notice for:

- Real Estate Parcel
- 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, 2019, summarized as follows:

| Jurisdiction | Market Value | Taxable Value |
|-------------------------|---------------|---------------|
| San Augustine County | 1,259,029,728 | 1,228,099,487 |
| San Augustine City | 71,139,966 | 64,301,016 |
| Broaddus ISD | 690,740,359 | 652,615,708 |
| Brookeland ISD | 24,211,570 | 18,822,620 |
| Chireno ISD | 93,862,580 | 90,844,190 |
| San Augustine ISD | 450,214,829 | 387,222,579 |
| San Augustine Hosp Dist | 1,259,029,728 | 1,228,099,487 |

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 tax rates for 2019:

| Jurisdiction | Tax Rate |
|---------------------------------|----------|
| San Augustine County | 0.27935 |
| San Augustine City | .606687 |
| Broaddus ISD | 1.02000 |
| Brookeland ISD | 0.97000 |
| Chireno ISD | 1.0306 |
| San Augustine ISD | 1.27000 |
| San Augustine Hospital District | 0.063866 |

Legislative Changes

The Texas Legislature meets in odd-numbered years. There were Texas Property Tax Law changes made during the 2019 session. See the Texas Property Tax Law Changes 2019 by visiting the Texas Comptroller of Public Accounts website.

Chief Appraiser

Evelyn Watts, RPA-CTA-CCA

Board Of Directors

Hugh Mixon, Chairman

Jack Nichols

Jamie Doherty

William Richards

Waldo Dalchau

Appraisal Review Board

Ron Cook, Chairman

Ronnie Jones

Edward McEachern

Rebecca Cook – Alternate

Agricultural Advisory Board

Brad Mathews, Chairman

Wesley Bennefield

Joseph Seale