

# **SAN AUGUSTINE COUNTY APPRAISAL DISTRICT 2017 ANNUAL REPORT**

## **INTRODUCTION**

The San Augustine County Appraisal District is a political subdivision of the state of Texas. The Constitution of State Of Texas, the Texas Property Tax Code and the Rules of the Texas Comptroller's Property 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 s 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 effective date of each appraisal is January 1<sup>st</sup>, unless the property owner has elected to have their business personal property appraised as of September 1<sup>st</sup>. 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(ARB)
- 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 no 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.

Members of the Appraisal Review Board are appointed by the Board of Directors. Appraisal Review Board members serve two year staggered terms. They are limited by law to serving three consecutive 2 year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decision 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 activities 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 miles of San Augustine County. Following are the taxing jurisdictions with property located in the district:

- San Augustine County
- City Of San Augustine
- 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 property and industrial personal property in the district.

The following represents a summary of property types and their certified values for 2016.

<b>CODE</b>	<b>PROPERTY TYPE</b>	<b>PARCEL COUNT</b>	<b>MARKET VALUE</b>
<b>A</b>	<b>SINGLE FAMILY RESIDENTIAL</b>	<b>4,308</b>	<b>129,105,260</b>
<b>B</b>	<b>MULTIFAMILY RESIDENTIAL</b>	<b>16</b>	<b>956,400</b>
<b>C</b>	<b>VACANT LOTS AND TRACTS</b>	<b>2885</b>	<b>14,768,780</b>
<b>D1</b>	<b>QUALIFIED OPEN SPACE LAND</b>	<b>3,619</b>	<b>36,606,760</b>
<b>D2</b>	<b>FARM &amp; RANCH IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND</b>	<b>83</b>	<b>4,713,400</b>
<b>E</b>	<b>RURAL LAND AND RESIDENTIAL IMPROVEMENTS, NOT QUALIFIED</b>	<b>2,471</b>	<b>81,257,780</b>

#### FOR OPEN SPACE APPRAISAL

F1	REAL PROPERTY:COMMERCIAL	345	20,152,400
F2	REAL PROPERTY:INDUSTRIAL	9	685,610
G	OIL AND GAS	14,941	235,110,370
J	UTILITIES	259	90,260,490
L1	PERSONAL PROPERTY:COMMERCIAL	372	12,282,940
L2	PERSONAL PROPERTY:INDUSTRIAL	125	29,125,880
M	MOBILE HOMES	489	8,263,430
O	RESIDENTIAL INVENTORY	19	351,290
S	SPECIAL INVENTORY	6	1,211,350
X	TOTAL EXEMPT PROPERTY	8138	3,868,480

#### 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
- Mobile Home Installation Reports
- Advertisements
- Railroad Commission Reports(oil/gas)
- Realtors and Appraisers

#### EXEMPTION DATA

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

#### RESIDENTIAL HOMESTEAD

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

<b>ENTITY</b>	<b>GENERAL</b>	<b>OVER-65</b>	<b>DISABILITY</b>
SAN AUGUSTINE COUNTY	-0-	7,500	-0-
SAN AUGUSTINE HOSP DIST	-0-	7,500	-0-
CITY OF SAN AUGUSTINE	-0-	6,000	-0-
BROADDUS ISD	25,000	35,000	35,000
CHIRENO ISD	25,000+20%	35,000+20%	35,000+20%
BROOKELAND ISD	25,000+20%	35,000+20%	35,000+20%
SAN AUGUSTINE ISD	25,000	35,000	35,000

For school tax purposes, the over 65, disability, surviving spouse and 100% disabled veterans residential homestead exemptions create a tax ceiling prohibiting increased 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 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:

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

**LEGISLATIVE CHANGES**

The Texas Legislature meets in odd-numbered years. There were significant Texas Property Tax Law changes made during the 2017 session. These changes are explained in the Booklet "Texas Property Tax Law Changes 2017" published by the Property Tax Assistance division of the Texas Comptroller of Public Accounts Office.