



# Van Zandt County Appraisal District 2015 Annual Report

## Introduction

The Van Zandt County Appraisal District is a political subdivision of the state. The Constitution of the 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 Van Zandt 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)
- 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
- 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.

Members to 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 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 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 him/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 Van Zandt County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within the 855 square miles of Van Zandt County. Following are those taxing jurisdictions with territory located in the district.

- Van Zandt County
- Emergency Services District #1
- Emergency Services District #2
- Tyler Junior College
- Trinity Valley Community College
- Canton City
- Edgewood City
- Grand Saline City
- Van City
- Wills Point City
- Fruitvale ISD
- Emergency Services District #3
- Athens ISD
- Brownsboro ISD
- Eustace ISD
- Mabank ISD
- Lindale ISD
- Canton ISD
- Edgewood ISD
- Grand Saline ISD
- Van ISD
- Wills Point ISD
- Martins Mill ISD
- Emergency Services District #4

## Legislative Changes

Van Zandt County Appraisal District reviews all legislation that may affect the appraisal district's operations. Once laws are passed, Van Zandt CAD responds in a timely manner updating records, forms and/or procedures.

## Property Types Appraised

The district is comprised of some 53,500 parcels. A large majority of accounts are Agriculture related as Van Zandt County is one of the largest hay producers in the state. The eastern part of the county has quite a large amount of gas and oil production; otherwise there is little industrial activity.

The following represents a summary of property types appraised by the district for 2015:

PTAD CLASSIFICATION	PROPERTY TYPE	PARCEL COUNT	MARKET VALUE
A	Single Family Residential	13,563	992,824,570
B	Multi Family Residential	122	16,233,760
C	Vacant Land (< 5 acres)	5,483	33,458,200
D1	Qualified Open Space "Ag" Land	14,561	1,346,191,820
D2	Farm/Ranch Improvements on Qualified	2,575	26,526,570
E	Not Qualified "Ag" Land + Residential	11,961	990,561,430
F1	Commercial Real Property	1,665	241,082,510
F2	Industrial Real Property	47	11,352,428
G	Oil/Gas/Minerals	3,892	57,553,700
J	Utilities	397	113,017,998
L1	Commercial Personal Property	2,269	98,273,830
L2	Industrial Personal Property	232	72,747,896
M1	Mobile Homes	1,051	20,654,710
0	Residential Inventory	305	2,112,440
S	Dealer's Special Inventory	34	7,907,670
X	Exempt Property	1,409	115,948,920

## Appraisal Operation Summary

During the 2015 appraisal year the appraisal staff utilized aerial photography as well as on-site inspections to ensure all properties are accounted for and classed correctly. Cost schedules were reviewed and market analysis was performed to validate appraisal value in each category. The results revealed the following:

Mean level of appraisal	100.15	Weighted mean level of appraisal	98.24
Median level of appraisal	99.40	Coefficient of dispersion	14.38

Based upon the Mass Appraisal Standards adopted by the International Association of Assessing Officers, the above statistics indicate that the district's mass appraisal system is accurately & uniformly appraising property. A complete description of these statistics is contained in the district's 2015 Internal Ratio Study.

## Property Discovery

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

- City building permits
- Filed Material/Mechanic's Liens
- Mobile home installation reports
- Septic tank permits
- Fee appraisals
- Electric connection reports
- Public "word of mouth"
- Railroad Commission Reports (oil/gas)
- Aerial Imagery
- Sales letters
- Field discovery

## 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

This chart represents the total exemption amounts available to homeowners who qualify for this exemption on home sites with a maximum of 20 acres:

Jurisdiction	General	Over 65	Disability	100% Disabled Veteran	Over 65 Surviving Spouse
Van Zandt County	20% (min. \$5,000)	\$3,000	\$3,000	100%	\$3,000
Canton City	20% (min. \$5,000)	\$9,000	\$9,000	100%	\$9,000
Edgewood City	-0-	\$3,000	\$3,000	100%	\$3,000
Grand Saline City	-0-	-0-	-0-	100%	-0-
Van City	20% (min. \$5,000)	\$3,000	\$3,000	100%	\$3,000
Wills Point City	-0-	\$5,000	\$5,000	100%	\$5,000
Canton ISD	\$25,000	\$10,000	\$10,000	100%	\$10,000
Edgewood ISD	\$25,000	\$10,000	\$10,000	100%	\$10,000
Fruitvale ISD	\$25,000 20% (min. \$5,000)	\$10,000	\$10,000	100%	\$10,000
Grand Saline ISD	\$25,000 20% (min. \$5,000)	\$10,000	\$10,000	100%	\$10,000
Martins Mill ISD	\$25,000	\$10,000	\$10,000	100%	\$10,000
Van ISD	\$25,000 20% (min. \$5,000)	\$10,000	\$10,000	100%	\$10,000
Wills Point ISD	\$25,000	\$10,000	\$10,000	100%	\$10,000
TJC	-0-	\$20,000	\$20,000	100%	\$20,000
TVCC	-0-	\$15,000	\$10,000	100%	\$10,000
Emergency Services Dist. #1	-0-	-0-	-0-	100%	-0-
Emergency Services Dist. #2	-0-	-0-	-0-	100%	-0-
Emergency Services Dist. #3	-0-	-0-	-0-	100%	-0-
Emergency Services Dist. #4	-0-	-0-	-0-	100%	-0-
Lindale ISD	\$25,000	\$10,000	\$10,000	100%	\$10,000
Mabank ISD	\$25,000	\$10,000	\$10,000	100%	\$10,000
Eustace ISD	\$25,000 20% (min. \$5,000)	\$10,000	\$10,000	100%	\$10,000
Brownsboro ISD	\$25,000 20% (min. \$5,000)	\$10,000	\$10,000	100%	\$10,000
Athens ISD	\$25,000	\$10,000	\$10,000	100%	\$10,000

For school tax purposes, the over 65, disability, surviving spouse, and 100% disabled veteran 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 (as described above), disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veteran’s Affairs. Current exemption amounts, as based upon these ratings, are:

Percentage Disability	Exemption Amount
10-29%	5,000
30-49%	7,500
50-69%	10,000
70-100%	12,000

**Other Exemptions**

Other commonly occurring exemptions are:

- Cemetery Exemptions
- Religious Organizations
- Primarily Charitable Organizations
- Veteran’s Organizations

Other less frequently occurring exemptions are allowable and described in Chapter 11, Property Tax Code.

**Appeal Information**

State law required the district to mail Notices of Appraised Value to property owners where:

- New property has been included for the first time on the appraisal roll
- There has been an ownership change
- There has been a increase in taxable value
- The property owner filed a rendition statement of the property
- The property has been annexed or de-annexed to a taxing jurisdiction

In compliance with these laws, the district prepared and delivered required notices for:

- 32,537 real estate parcels
- 2,282 commercial personal property parcels, and
- 4,568 mineral/utility/industrial parcels

From those notices, 1,193 parcels were protested with the following characteristics:

Description	Parcel Count
Value is over market value	936
Value is unequal compared with other properties	147
Property should not be taxed	2
Failure to send required notice	3
Other	51
Exemption was denied, modified, or cancelled	1
Change of land use	0
Open Space Land valuation was denied, modified, or cancelled	53
Owner’s name is incorrect	0
Property should not be taxed in a taxing unit	0

The final results of these protests were:

Description	Parcel Count
Protest withdrawn	266
Protest settled	717
Case dismissed for failure (of taxpayer) to appear at hearing	183
ARB ordered no change to the appraisal record	16
ARB ordered a change to the appraisal record	10
Hearing Rescheduled until January, 2015	1

## Certified Values

The Chief Appraiser certified market & taxable values to the taxing jurisdictions on 07/07/2015:

Jurisdiction	Parcel Count	Market Value	Taxable Value
Van Zandt County	53,446	4,146,448,452	2,416,640,770
Canton City	3,020	330,101,257	278,132,000
Edgewood City	1,145	60,362,753	54,154,503
Grand Saline City	1,791	94,284,192	81,757,353
Van City	3,036	128,484,718	105,953,996
Wills Point City	2,294	152,353,990	130,374,500
Canton ISD	10,696	1,056,204,648	654,940,709
Edgewood ISD	5,530	400,678,762	221,333,042
Fruitvale ISD	1,922	104,476,618	46,344,077
Grand Saline ISD	5,575	460,909,304	230,777,000
Martins Mill ISD	2,272	223,306,189	98,401,045
Van ISD	14,229	925,147,904	466,152,500
Wills Point ISD	10,607	729,326,740	413,213,432
Tyler Junior College	13,760	983,647,880	620,247,000
Trinity Valley Community College	2,370	179,614,589	97,281,261
Emergency Services District #1	1,703	152,878,785	85,089,665
Emergency Services District #2	4,863	403,938,470	271,660,122
Emergency Services District #3	6,700	659,508,095	370,789,766
Emergency Services District #4	7,900	585,685,050	384,197,605
Lindale ISD	129	12,092,503	4,365,483
Mabank ISD	1,694	152,963,695	70,430,954
Eustace ISD	80	7,596,570	3,201,000
Brownsboro ISD	597	19,054,324	8,800,900
Athens ISD	719	72,252,160	31,561,590

These values reflect an overall market value increase of 2.825 percent for the county from the previous year's value. Please note that the ISD taxable values stated above include the additional homestead exemption required by SB1.

## 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 (per \$100):

Canton City	0.420332	Canton ISD	1.4710000
Edgewood City	0.554600	Edgewood ISD	1.2740000
Fruitvale ISD	1.170000	Grand Saline City	0.8761399
Grand Saline ISD	1.323400	Martins Mill ISD	1.1825500
Van City	0.660000	Van ISD	1.5214000
Wills Point City	0.700000	Wills Point ISD	1.1370600
Tyler Junior College	0.199926	Trinity Valley College	0.1267400
ESD #1	0.030000	ESD #2	0.0850000
Lindale ISD	1.400000	Van Zandt County	0.4858470
Athens ISD	1.196470	Brownsboro ISD	1.5000000
Eustace ISD	1.123150	Mabank ISD	1.3650000
ESD #3	0.079800	ESD #4	0.0950000