



# Van Zandt County Appraisal District 2016 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
- Adopt 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 pleasure 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 and Uses Appraised

The district is comprised of some 53,000 parcels. A large majority of accounts are rural land related to agriculture. However, rural land is slowly being developed with land transitioning to residential use. The eastern part of the county has a significant amount of gas and oil production; otherwise there is limited industrial activity. The majority of commercial use property can be found in the cities of Canton, Wills Point, Van, and Grand Saline.

The following represents a summary of property types appraised by the district for 2016:

PTAD CLASSIFICATION	PROPERTY TYPE	PARCEL COUNT	MARKET VALUE
A	Single Family Residential	13,622	1,032,362,090
B	Multi Family Residential	129	19,417,700
C	Vacant Land (< 5 acres)	5,457	33,673,710
D1	Qualified Open Space “Ag” Land	14,512	1,430,885,850
D2	Farm/Ranch Improvements on Qualified	2,556	28,796,860
E	Not Qualified “Ag” Land + Residential	12,228	1,070,225,490
F1	Commercial Real Property	1,615	266,436,246
F2	Industrial Real Property	34	8,008,921
G	Oil/Gas/Minerals	3,107	34,644,251
J	Utilities	395	113,795,926
L1	Commercial Personal Property	2,320	105,592,550
L2	Industrial Personal Property	245	75,597,225
M1	Mobile Homes	1,059	22,994,500
0	Residential Inventory	283	1,573,820
S	Dealer’s Special Inventory	32	8,835,890
X	Exempt Property	1,435	124,271,000

# Appraisal Operation Summary

During the 2016 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	101.36	Weighted mean level of appraisal	98.68
Median level of appraisal	99.70	Coefficient of dispersion	16.64

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 2016 Internal Ratio Study and Mass Appraisal Report.

## 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:

- 46,623 real estate parcels
- 1,996 commercial personal property parcels, and
- 3,851 mineral/utility/industrial parcels

From those notices, 1,758 parcels were protested with the following characteristics:

Description	Parcel Count
Value is over market value	1,439
Value is unequal compared with other properties	266
Property should not be taxed	2
Failure to send required notice	1
Other	31
Exemption was denied, modified, or cancelled	3
Change of land use	4
Open Space Land valuation was denied, modified, or cancelled	8
Owner’s name is incorrect	3
Property should not be taxed in a taxing unit	2

The final results of these protests were:

Description	Parcel Count
Protest withdrawn	333
Protest settled	1084
Case dismissed for failure (of taxpayer) to appear at hearing	262
ARB ordered no change to the appraisal record	55
ARB ordered a change to the appraisal record	22
Hearing Rescheduled until January, 2017	2

## Certified Values

The Chief Appraiser certified market & taxable values to the taxing jurisdictions on 07/06/2016:

Jurisdiction	Parcel Count	Market Value	Taxable Value
Van Zandt County	52,677	4,377,112,029	2,528,241,472
Canton City	2,932	345,274,815	289,478,517
Edgewood City	1,146	62,440,012	55,900,377
Grand Saline City	1,793	95,541,818	83,112,398
Van City	2,702	125,288,259	102,006,963
Wills Point City	2,284	157,333,790	134,922,746
Canton ISD	10,657	1,128,910,877	696,909,608
Edgewood ISD	5,408	405,812,228	226,861,421
Fruitvale ISD	1,832	114,417,200	48,123,766
Grand Saline ISD	5,547	484,018,440	240,358,477
Martins Mill ISD	2,279	232,080,271	104,504,378
Van ISD	13,600	959,272,763	478,882,049
Wills Point ISD	10,620	785,747,299	445,290,496
Tyler Junior College	13,151	1,019,546,102	633,519,141
Trinity Valley Community College	2,393	192,992,674	102,424,426
Emergency Services District #1	1,720	165,298,048	90,531,188
Emergency Services District #2	4,858	423,514,261	281,029,514
Emergency Services District #3	6,750	704,284,389	396,887,697
Emergency Services District #4	7,893	628,624,609	408,774,246
Lindale ISD	130	13,658,903	5,096,153
Mabank ISD	1,711	164,657,230	74,924,948
Eustace ISD	83	7,557,542	2,798,334
Brownsboro ISD	599	20,777,902	9,263,700
Athens ISD	726	77,513,708	34,939,025

These values reflect an overall market value increase of 5.56 percent for the county from the previous year's value.

## 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):

Tax Entity	M & O	I & S	Total
Canton City	0.1740320	0.2463000	0.4203320
Canton ISD	1.0400000	0.4310000	1.4710000
Edgewood City	0.4858000	0.0688000	0.5546000
Edgewood ISD	1.1700000	0.1440000	1.3140000
Fruitvale ISD	1.1700000	0.0000000	1.1700000
Grand Saline City	0.5492127	0.3507873	0.9000000
Grand Saline ISD	1.1700000	0.2100000	1.3800000
Martins Mill ISD	1.0400000	0.1425500	1.1825500
Van City	0.6600000	0.0000000	0.6600000
Van ISD	1.1700000	0.3914000	1.5614000
Wills Point City	0.4500000	0.2500000	0.7000000
Wills Point ISD	1.1370600	0.0000000	1.1370600
Tyler Junior College	0.1492980	0.0506280	0.1999260
Trinity Valley College	0.1356700	0.0000000	0.1356700
ESD #1	0.0300000	0.0000000	0.0300000
ESD #2	0.0850000	0.0000000	0.0850000
ESD #3	0.0798000	0.0000000	0.0798000
ESD #4	0.0950000	0.0000000	0.0950000
Lindale ISD	1.0800000	0.3200000	1.4000000
Van Zandt County	0.4477550	0.0380920	0.4858470
Van Zandt Special Road Tax	0.1000000	0.0000000	0.1000000
Athens ISD	1.0373800	0.3990900	1.4364700
Brownsboro ISD	1.1700000	0.3300000	1.5000000
Eustace ISD	1.0400000	0.1900000	1.2300000
Mabank ISD	1.0400000	0.3250000	1.3650000