



VAN ZANDT COUNTY APPRAISAL DISTRICT

2021 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 accurately, ethically, and uniformly within the boundaries of the district for ad valorem tax purposes. The Appraisal District ensures that each taxpayer is given the same consideration, information, and assistance as the next. This is accomplished by consistently administering property tax system laws and operating under the standards of:

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

GOVERNANCE

The Appraisal District is governed by a Board of Directors whose primary responsibilities are to:

- Establish the District's office
- Adopt an operating budget annually
- 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 District's operations
- Biennially adopt 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. Member 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 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 and officers of the board are appointed by the County's District Judge. ARB members serve two-year staggered terms. They are required to attend educational instruction by the Texas Comptroller. Their responsibility is to make determinations in appeals, hear motions for corrections, and to approve the appraisal records annually. Their decisions regarding value are binding to the Chief Appraiser for the tax years under protest.

The Agricultural Advisory Board is appointed by the Chief Appraiser with the advice and consent of the Board of Directors. The Ag Advisory Board exists to advise the Chief Appraiser in determining typical practices and standards for agricultural activities in the Appraisal District.

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 860 square miles of Van Zandt County. The following taxing jurisdictions reside within Van Zandt County:

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

LEGISLATIVE CHANGES

Van Zandt County Appraisal District reviews all legislation after each session that may affect the District’s operations. Once laws are passed, the District responds in a timely manner by updating records, forms, policies, and procedures as warranted. The District also seeks to stay abreast and timely respond to administrative rule changes. Employees regularly attend seminars and courses for the purpose of staying informed, planning, and implementing required changes to new legislation, statutes, and rules.

PROPERTY TYPES AND USES APPRAISED

The district is comprised of 64,215 property accounts. A large majority of accounts are rural land related to agriculture. However, rural land is consistently being developed, resulting in land slowly transitioning to residential use. The eastern part of the county contains some gas, oil, and salt production; otherwise, industrial property is limited to smaller scale manufacturing located in and around the county’s major cities. The majority of commercial use property can be found in the cities of Canton, Edgewood, Wills Point, Van, and Grand Saline.

The following represents a summary of property types appraised by the district for 2021:

PTAD Classification	Property Type	Count	Market Value	Percentage
A	Single-Family Residential	14,455	\$1,747,338,135	23.62%
B	Multi-Family Residential	131	\$28,114,772	0.38%
C	Vacant Land (< 5ac)	4,989	\$45,853,185	0.62%
D1	Qualified Open Space "Ag" Land	14,591	\$2,464,129,775	33.31%
D2	Farm/Ranch Improvement on Qualified Land	2,695	\$47,710,799	0.64%
E	Non-Qualified Rural Land & Improvements	12,953	\$1,809,076,059	24.45%
F	Commercial & Industrial Real Property	1,771	\$494,493,372	6.68%
G	Mineral (Oil & Gas) Property	3,630	\$37,826,050	0.51%
J	Utilities	458	\$209,544,010	2.83%
L	Commercial & Industrial Personal Property	2,813	\$225,433,437	3.05%
M	Mobile Homes	1,137	\$47,483,440	0.64%
O	Residential Inventory	206	\$1,823,920	0.02%
S	Dealer's Special Inventory	43	\$11,262,109	0.15%
X	Exempt Property	1,281	\$228,076,394	3.08%

PROPERTY DISCOVERY

The district continually and diligently works to discover all newly constructed or added property, demolished property, or property that has been changed or renovated each year through examination of:

- City building permits
- Publicly filed 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
- On-site field inspections
- Realtor listings

APPRAISAL OPERATION SUMMARY

During the 2021 tax year the Appraisal District’s appraisers conducted thorough on-site and aerial imagery inspections to ensure proper discovery, uniform classification, and accurate measurement of all property. Cost schedules were reviewed and updated from generally accepted cost publications. Market sales and income data were collected, validated, analyzed, and finally used to calibrate the Appraisal District’s valuation models. Internal sales ratio testing of the District’s final value conclusions resulted in the following metrics of accuracy, uniformity, and bias prior to the filing of appeals by property owners.

Median level of appraisal	101.80	Mean level of appraisal	102.12	Weighted mean level of appraisal	102.42
	Coefficient of dispersion	13.18	Price related differential	1.00	

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 functioning very well. A complete description of these statistics is contained in the Appraisal District’s 2021 Mass Appraisal Report.

The Appraisal District did undergo a Property Value Study (PVS) by the State Comptroller’s Property Tax Assistance Division (PTAD) for the 2019 tax year, as this external testing is administered on a biennial basis. Despite the District implementing relatively large market value increases to stay abreast of market conditions for the 2019 tax year, PTAD found that the District was below the mandatory 5% confidence interval for three of the school districts tested. A follow-up testing of these school district’s by PTAD for the 2020 tax year, found all three were within the mandatory 5% confidence interval. The CAD’s overall final results of the most recent study conducted for the 2019 tax year are as follows:

Median level of appraisal	97	Coefficient of dispersion	14.44	Price related differential	1.01
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The State Comptroller’s Property Tax Assistance Division (PTAD) did administer a review of the Appraisal District’s governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology for the 2020 tax year in a study called the Methods and Assistance Program (MAP). The Comptroller’s final 2020 MAP Report states that the District meets or exceeds the mandatory standards tested in four broad based multi-part questions, and additionally meets or exceeds the recommended standards in 100% of the multi-part Tier 2 questions tested. In summary, the Appraisal District received a perfect score for all areas tested.

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 provides 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 of 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 beyond ten percent per year. However, the market value will 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 disability 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 requires the Appraisal 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 an increase in taxable value
- The property was reappraised
- The property experienced a change in exemption or special appraisal status
- 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:

- 42,065 residential, rural, and vacant real accounts
- 4,390 commercial and personal property accounts, and
- 3,729 mineral/utility/industrial accounts

Following the mailing of notices, 4,516 parcels were protested with the following characteristics:

Description	Parcel Count
Value is over market value	3,853
Value is unequal compared with other properties	1,859
Property should not be taxed	90
Failure to send required notice	109
Other	662
Exemption was denied, modified, or cancelled	157
Change of land use	104
Open Space Land valuation was denied, modified, or cancelled	146
Owner's name is incorrect	123
Property should not be taxed in a taxing unit	224
Disaster exemption denied	18

The final results of these protests were:

Description	Parcel Count
Protest withdrawn	511
Protest settled	2,400
Case dismissed for failure (of taxpayer/agent) to appear at hearing	572
ARB ordered determination	1,033

CERTIFIED VALUES

The Chief Appraiser certified market & taxable values to the taxing jurisdictions on 07/23/2021. The following totals were used as the basis for calculation of the taxing entities' No-New-Revenue and Voter-Approval tax rates.

Tax Entity	Parcel Count	Market Value	Taxable Value
Van Zandt County	64,215	7,398,165,457	4,077,024,208
Canton City	2,979	485,956,424	382,033,575
Edgewood City	1,116	99,016,675	83,130,640
Grand Saline City	1,755	140,286,472	116,045,577
Van City	8,190	193,318,631	151,842,410
Wills Point City	2,306	255,582,417	215,231,522
Canton ISD	10,855	1,819,087,083	1,095,478,916
Edgewood ISD	5,672	696,271,369	381,289,831
Fruitvale ISD	1,621	185,489,292	73,741,110

Tax Entity	Parcel Count	Market Value	Taxable Value
Grand Saline ISD	5,466	787,651,059	377,332,056
Martins Mill ISD	2,341	408,521,571	175,875,141
Van ISD	23,878	1,567,040,009	823,342,316
Wills Point ISD	11,005	1,416,735,800	816,104,233
Tyler Junior College	23,391	1,666,523,827	999,334,286
Trinity Valley Community College	2,488	351,447,471	183,823,642
Emergency Services District #1	1,827	304,328,028	162,130,086
Emergency Services District #2	4,816	683,303,727	418,913,367
Emergency Services District #3	7,021	1,220,558,241	653,425,042
Emergency Services District #4	8,265	1,128,631,854	707,222,141
Lindale ISD	135	23,472,220	10,007,870
Mabank ISD	1,819	303,582,988	144,969,199
Eustace ISD	89	14,056,230	5,472,588
Brownsboro ISD	584	33,825,203	15,309,342
Athens ISD	751	137,899,733	62,734,457

These values reflect an overall market value increase of 16 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	0.3125000	0.2475000	0.5600000
Canton ISD	0.8720000	0.4310000	1.3030000
Edgewood City	0.5504000	0.0455000	0.5959000
Edgewood ISD	0.9603000	0.1757750	1.1360750
Fruitvale ISD	0.9603000	0.1399000	1.1002000
Grand Saline City	0.4470668	0.4429332	0.8900000
Grand Saline ISD	0.9603000	0.2600000	1.2203000
Martins Mill ISD	0.8720000	0.1425500	1.0145500
Van City	0.4658344	0.1341656	0.6000000
Van ISD	0.9603000	0.3148700	1.2751700
Wills Point City	0.6600000	0.2000000	0.8600000
Wills Point ISD	0.9390000	0.0000000	0.9390000
Tyler Junior College	0.1591890	0.0407370	0.1999260
Trinity Valley College	0.1360500	0.0000000	0.1360500
ESD #1	0.0369418	0.0000000	0.0369418
ESD #2	0.0637700	0.0000000	0.0637700
ESD #3	0.0752000	0.0000000	0.0752000
ESD #4	0.0894070	0.0000000	0.0894070
Lindale ISD	0.9020000	0.2900000	1.1920000
Van Zandt County	0.4096083	0.0138634	0.4234717
Van Zandt Special Road Tax	0.1000000	0.0000000	0.1000000
Athens ISD	0.8720000	0.3990900	1.2710900
Brownsboro ISD	0.9603000	0.2800000	1.2403000
Eustace ISD	0.8720000	0.3721000	1.2441000
Mabank ISD	0.8720000	0.2530000	1.1250000