

# **Burleson County Appraisal District**



**2016 Annual Report**  
November 2016



November 2016

It is my pleasure to present the Annual Report of the Burleson County Appraisal District (BCAD). This Annual Report provides specific information about the operations of the BCAD. The report has been designed to provide the reader a summarization of information which is published and printed by the appraisal district. It highlights the results of our appraisal operations, the appeals process and statistical comparisons.

The BCAD is currently undergoing a Property Tax Assistance Division Property Value Study. The results of this study will be published by the Property Tax Assistance Division on January 31, 2017. Also, BCAD will begin our 2017 Preliminary Methods and Assistance Program Review (MAP). The review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards. We strive to serve Burleson County with professionalism and integrity in all aspects of our operations.

In 2016, BCAD successfully certified a timely and accurate appraisal roll. We believe it is our highest priority to not only efficiently serve our taxing units, but to humbly serve the citizens of Burleson County and provide an accurate and fair appraisal roll so that the tax burden can be equitably distributed.

I thank you for taking time to review this Annual Report and I hope that you can gain insight into the operations of the Burleson County Appraisal District.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kim Orr".

Kim Orr, RPA/RTA/CTA/CCA  
Chief Appraiser

## General Information

The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of The Texas Constitution defines five basic rules for property taxes:

Property taxes must be equal and uniform

Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions". There are limited exceptions to this rule, such as productivity value for agricultural land.

Each property must have a single appraised value.

All property is taxable unless federal or state law exempts it from taxation.

Property owners have the right to reasonable notice of increases in the appraised value of their property.

The Burleson County Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property within county boundaries. Prior to the creation of appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board of directors appointed by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

## **Governance**

The appraisal district is governed by a Board of Directors whose primary responsibilities include the following:

- Establish the district's office
- Appoint the Chief Appraiser
- Approve the district's budget annually
- Contract for necessary services
- 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 to perform appraisal services for the district
- Other statutory duties

To be eligible to serve on the board of directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment. Members of the Board of Directors will serve two-year staggered terms beginning in January of each year.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be certified (or actively working toward certification) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Appraisal Review Board (ARB) members are appointed by the Board of Directors. To serve on the ARB, an individual must be a resident of Burleson County and must have resided in the county for at least two years. The Burleson County Appraisal Review Board (ARB) is responsible by statute for the hearing and making a determination of value for taxpayer protests and taxing entity challenges.

Agricultural Advisory Board members are appointed by the Board of Directors at the recommendation of the chief appraiser to aide in determining typical practices and standards for agricultural activities in the boundaries of the district.

## **Board of Directors**

The Board of Directors of the Burleson County Appraisal District consisted of five voting members and one non-voting member. The Directors are appointed by the County of Burleson, the Caldwell Independent School District, the Somerville Independent School District, the Snook Independent School District, the City of Caldwell, the City of Somerville and the City of Snook. The non-voting member is the current Tax Assessor-Collector for Burleson County.

## **2016 Board Members**

Board of Directors include:

- Kevin Scarmardo, (County of Burleson)
- Janet Carrigan, chairman, (Caldwell ISD)
- Terri Jurena, (Caldwell ISD)
- Jason Urbanosky, vice chairman, (Somerville ISD)
- Melvin Schoeneman, secretary, (Snook ISD)
- Josh Barnett, (Cities of Caldwell, Somerville & Snook)
- Curtis Doss, (Burleson County Tax Assessor/Collector)

Appraisal Review Board (ARB) members include:

- Eduardo Ramirez, chairman
- Glenn Jones, secretary
- Ervin Meier

Agricultural Advisory Board members include:

- Cody Novosad
- Dusty Tittle
- John Grange
- Eduardo Ramirez
- Darren Broesche

## **General Statistical Information**

The BCAD had an adopted financial budget for 2016 in the amount of \$845,242. The BCAD employed 7 full time employees and one part-time employee. All appraisal services, except for Commercial and Business Personal Property appraisals, were contracted to Eagle Appraisal or Pritchard & Abbott. BCAD staff conducted all Commercial and Business Personal Property appraisals.

## Taxing Units

The district is responsible for establishing and maintaining approximately 54,800 parcels that include residential, mobile homes, commercial, agricultural/rural land, industrial properties, business personal property & oil & gas mineral interests covering 677 square miles within Burleson County Appraisal District's jurisdiction.

Following are those taxing jurisdictions with territory located in the district:

- Burleson County (GBU)
- Burleson County Road (RDD)
- Memorial Hospital (HOS)
- Caldwell ISD (SCW)
- City of Caldwell (CCW)
- Somerville ISD (SSM)
- City of Somerville (CSM)
- Snook ISD (SSN)
- City of Snook (CSN)
- Burleson County MUD (MUD)
- Beaver Creek Water District (BCWCID)

## Legislative Changes

The Burleson County Appraisal District reviews all legislation that may affect the appraisal district's operations. Once laws are passed, BCAD responds in a timely manner updating records, forms and/or procedures. The 84<sup>th</sup> Texas Legislature met in 2015 and several bills were passed that have an effect on operations of the Burleson County Appraisal District. Bills of significance included: SB 1760 relating to the transparent and equitable application of ad valorem taxation procedures; SB 1/SJR1 relating to certain restrictions on the imposition of ad valorem taxes and the duty of the state to reimburse certain political subdivisions for certain revenue loss (changing school exemption amount from \$15,000 to \$25,000); SB 849 relating to access to and fees associated with binding arbitration of ARB orders; SB 46 relating to the confidentiality of certain property tax appraisal photographs; SB 1420 relating to notices of appraised value sent to the property owners by the chief appraiser; SB 273 relating to certain offenses relating to carrying concealed handguns on property owned or leased by a governmental body; HB 992/HJR 75 relating to the exemption from ad valorem taxation of the total appraised value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran; HB 394 relating to the information in ad valorem tax appraisal records that may not be posted on the Internet of an appraisal district; HB 1463 relating to the procedure for canceling an exemption from ad valorem taxation of the residence homestead of an individual who is 65 years of age or older; and HB 1464 relating to the procedure for determining that certain land is no longer eligible for appraisal for ad valorem tax purposes as agricultural or open-space land.

## Discovery and Valuation

In order to make a valuation, the staff must first identify new properties. This is done by field reviews, viewing aerial photography, scouring local government records such as building permits, sales letters, local realtor information or locating advertisements in the newspaper.

The staff must then collect data by visiting new and existing properties. The staff assesses the value of new structures, as well as assesses depreciation and the value of any new additions to existing structures. Additionally appraisers must classify the quality of the construction by examining features such as rooflines, add-ons, construction type such as brick or wood, etc. Data regarding sales and building prices must also be collected.

These values must be entered into the automated system along with changes in property parcel sizes and exemptions received from homeowners, the elderly, disabled veterans, charitable or religious organizations, and agricultural productivity valuation.

Then the data must be analyzed following the mass appraisal standards of Uniform Standards of Professional Appraisal Practice (USPAP). Properties are grouped by school district, subdivision, town and neighborhood. Questions such as ‘Does the BCAD value match recent sales values?’ must be answered. Value is then assessed to as close to 100% of market value as possible (per state law). If this is not the case, then an analysis must be done to determine the reason the values are not within an acceptable range. Once this is determined, further adjustments are made according to existing professional standards

### 2016 Ratio Studies

SCHOOL DISTRICT	PROPERTY TYPE	INITIAL	AS NOTICED
SNOOK	D,E	.8423	1.1500
	A	.7708	.9827
SOMERVILLE	D,E	.7018	.9973
	A	.7853	.9833
CALDWELL	D,E	.8423	.9809
	A	.8615	.9742

## Property Categories Appraised

The appraisal district is responsible for the appraisal of approximately 54,800 parcels. The following represents a summary of property categories appraised by the district for 2016:

<b>PTAD Classification</b>	<b>Property Type</b>	<b>Parcel Count</b>	<b>Market Value</b>
A	Residential Single Family	4,618	270,905,486
B	Residential Multi Family	39	5,693,773
C	Vacant Lots/Tracts	5,727	40,544,305
D1	Qualified Ag Land	6,924	1,502,187,238
D2	Improvements on Qualified Ag Land	2,594	40,343,759
E	Non-Qualified Ag Land	3,858	410,898,939
F1	Commercial Real Prop.	521	77,978,802
F2	Industrial Real Prop.	43	10,884,153
G1	Minerals, Oil & Gas	26,599	288,904,260
G2	Other Mineral Reserves	0	0
G3	Non-Producing Minerals	0	0
H	Tangible, Non-Business Vehicles	0	0
J	Real & Tangible Personal: Utilities	662	100,649,003
L1	Commercial Personal Prop.	956	40,767,185
L2	Industrial Personal Prop.	347	155,504,520
M1	Mobile Homes	1,093	22,048,817
M2	Other Tangible Personal	0	0
N	Intangible Personal	0	0
O	Real Property, Inventory	7	75,461
S	Special Inventory	6	3,752,928
X	Exempt Property	802	111,899,519



**Certified Values for All Jurisdictions**

	2015		2016	
	Market Value	Taxable Value	Market Value	Taxable Value
Burleson County	3,051,595,508	1,610,995,223	3,092,331,140	1,421,786,515
Burleson County Road	3,051,595,508	1,615,155,748	3,092,331,140	1,430,788,475
Memorial Hospital	3,051,595,508	1,628,597,310	3,092,331,140	1,440,465,242
Caldwell ISD	1,827,281,000	927,401,468	1,861,191,058	820,201,260
City of Caldwell	277,631,422	260,068,496	265,430,650	211,000,987
Somerville ISD	527,417,820	291,320,181	537,466,486	272,161,634
City Of Somerville	103,862,790	91,938,381	117,082,109	93,869,959
Snook ISD	696,837,350	292,084,957	693,673,716	225,627,377
City of Snook	27,245,370	21,347,806	29,635,074	21,693,311
Burleson County MUD	18,537,500	17,051,089	20,060,825	18,509,513
Beaver Creek Water District	27,708,832	25,066,323	29,466,685	26,763,072

**Average Value of Single Family Residence**

	2015		2016	
	Market Value	Taxable Value	Market Value	Taxable Value
Burleson County	56,746	49,042	65,087	57,282
Burleson County Road	56,746	49,467	65,087	57,769
Memorial Hospital	56,746	50,730	65,087	59,109
Caldwell ISD	74,245	52,700	74,707	53,910
City of Caldwell	87,898	76,755	83,347	74,589
Somerville ISD	42,883	28,688	51,475	36,718
City of Somerville	57,803	49,387	56,488	49,097
Snook ISD	51,643	36,240	61,594	45,883
City of Snook	59,905	47,886	62,747	52,989
Burleson County MUD	41,493	35,451	47,477	43,094
Beaver Creek Water District	46,102	39,228	44,297	40,633

**Certified New Value for All Jurisdictions**

		<b>2016</b>	
		<b>Market Value</b>	<b>Taxable Value</b>
Burleson County		21,323,651	20,906,356
Burleson County Road		21,323,651	20,940,805
Memorial Hospital		21,323,651	20,970,089
Caldwell ISD		8,529,144	8,041,666
City of Caldwell		1,804,922	1,500,587
Somerville ISD		6,382,220	5,968,224
City of Somerville		1,154,650	1,139,628
Snook ISD		6,412,287	6,207,376
City of Snook		628,313	628,313
Burleson County MUD		684,759	684,759
Beaver Creek Water District		586,901	586,901

**Formal Protest Data**

	<b>2014</b>	<b>2015</b>	<b>2016</b>
Filed	1,060	2,269	
Withdrawn	99	127	
Settled	746	1,193	
No Showed	404	442	
ARB Decision	157	518	

**2016 Exemption Data**

<b>JURISDICTION</b>	<b>CODE</b>	<b>DESCRIPTION</b>	<b>PARCELS</b>	<b>MARKET VALUE</b>	<b>EXEMPT VALUE</b>
GBU – Burleson County	1	DVET/HS	17	\$1,411,421	\$1,174,305
RDD – Burleson County Road	1	DVET/HS	17	\$1,411,421	\$1,174,305
CCW – City of Caldwell	1	DVET/HS	4	\$179,106	\$149,172
CSM – City of Somerville	1	DVET/HS	1	\$164,814	\$156,582
HOS – Memorial Hospital	1	DVET/HS	17	\$1,411,421	\$1,174,305
SCW-Caldwell ISD	1	DVET/HS	11	\$753,962	\$400,598
SSM – Somerville ISD	1	DVET/HS	6	\$657,459	\$401,197
CSN – City of Snook	1	DVET/HS	0	\$0	\$0
SSN – Snook ISD	1	DVET/HS	0	\$0	\$0
BCWID – Beaver Creek Water Dist	1	DVET/HS	0	\$0	\$0
MUD-Burleson County MUD	1	DVET/HS	0	\$0	\$0

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GBU – Burleson County	2	DVET/DIS	11	\$940,622	\$832,500
RDD – Burleson County Road	2	DVET/DIS	11	\$940,622	\$832,500
CCW – City of Caldwell	2	DVET/DIS	0	\$0	\$0
CSM – City of Somerville	2	DVET/DIS	3	\$197,876	\$183,520
HOS – Memorial Hospital	2	DVET/DIS	11	\$940,622	\$832,500
SCW-Caldwell ISD	2	DVET/DIS	2	\$140,874	\$86,475
SSM – Somerville ISD	2	DVET/DIS	4	\$368,273	\$208,290
CSN – City of Snook	2	DVET/DIS	0	\$0	\$0
SSN – Snook ISD	2	DVET/DIS	4	\$431,475	\$192,655
BCWID – Beaver Creek Water Dist	2	DVET/DIS	1	\$24,890	\$24,890
MUD-Burleson County MUD	2	DVET/DIS	0	\$0	\$0

<b>JURISDICTION</b>	<b>CODE</b>	<b>DESCRIPTION</b>	<b>PARCELS</b>	<b>MARKET VALUE</b>	<b>EXEMPT VALUE</b>
GBU – Burleson County	3	DVET/OA	46	\$4,488,227	\$3,850,322
RDD – Burleson County Road	3	DVET/OA	46	\$4,488,227	\$3,850,322
CCW – City of Caldwell	3	DVET/OA	7	\$1,039,295	\$964,526
CSM – City of Somerville	3	DVET/OA	2	\$253,170	\$138,295
HOS – Memorial Hospital	3	DVET/OA	46	\$4,488,227	\$3,850,322
SCW-Caldwell ISD	3	DVET/OA	25	\$2,908,830	\$1,802,479
SSM – Somerville ISD	3	DVET/OA	15	\$1,239,750	\$491,262
CSN – City of Snook	3	DVET/OA	1	\$82,185	\$82,185
SSN – Snook ISD	3	DVET/OA	6	\$339,647	\$78,014
BCWID – Beaver Creek Water Dist	3	DVET/OA	0	\$0	\$0
MUD-Burleson County MUD	3	DVET/OA	1	\$84,898	\$61,302

<b>JURISDICTION</b>	<b>CODE</b>	<b>DESCRIPTION</b>	<b>PARCELS</b>	<b>MARKET VALUE</b>	<b>EXEMPT VALUE</b>
GBU – Burleson County	B	DISABLED	203	\$10,678,728	\$0
RDD – Burleson County Road	B	DISABLED	203	\$10,678,728	\$547,535
CCW – City of Caldwell	B	DISABLED	25	\$2,128,720	\$250,000
CSM – City of Somerville	B	DISABLED	14	\$712,328	\$0
HOS – Memorial Hospital	B	DISABLED	203	\$10,678,728	\$0
SCW-Caldwell ISD	B	DISABLED	62	\$5,859,713	\$516,608
SSM – Somerville ISD	B	DISABLED	50	\$3,747,441	\$398,115
CSN – City of Snook	B	DISABLED	1	\$38,041	\$10,000
SSN – Snook ISD	B	DISABLED	17	\$1,071,574	\$121,004
BCWID – Beaver Creek Water Dist	B	DISABLED	13	\$426,000	\$0
MUD-Burleson County MUD	B	DISABLED	14	\$792,378	\$55,000

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<b>JURISDICTION</b>	<b>CODE</b>	<b>DESCRIPTION</b>	<b>PARCELS</b>	<b>MARKET VALUE</b>	<b>EXEMPT VALUE</b>
GBU – Burleson County	H	HOMESTEAD	2582	\$268,183,876	\$0
RDD – Burleson County Road	H	HOMESTEAD	2578	\$268,183,876	\$7,418,468
CCW – City of Caldwell	H	HOMESTEAD	468	\$51,072,294	\$0
CSM – City of Somerville	H	HOMESTEAD	130	\$10,743,365	\$0
HOS – Memorial Hospital	H	HOMESTEAD	2582	\$268,183,876	\$0
SCW-Caldwell ISD	H	HOMESTEAD	1519	\$174,707,148	\$34,668,439
SSM – Somerville ISD	H	HOMESTEAD	583	\$48,023,254	\$12,873,477
CSN – City of Snook	H	HOMESTEAD	64	\$5,745,052	\$0
SSN – Snook ISD	H	HOMESTEAD	476	\$45,453,474	\$10,171,647
BCWID – Beaver Creek Water Dist	H	HOMESTEAD	140	\$8,182,111	\$0
MUD-Burleson County MUD	H	HOMESTEAD	30	\$2,083,330	\$137,450

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<b>JURISDICTION</b>	<b>CODE</b>	<b>DESCRIPTION</b>	<b>PARCELS</b>	<b>MARKET VALUE</b>	<b>EXEMPT VALUE</b>
GBU – Burlson County	S	OA 65	1896	\$179,367,239	\$17,840,650
RDD – Burlson County Road	S	OA 65	1896	\$179,367,239	\$5,404,425
CCW – City of Caldwell	S	OA 65	343	\$36,603,828	\$3,353,709
CSM – City of Somerville	S	OA 65	140	\$11,587,664	\$1,358,183
HOS – Memorial Hospital	S	OA 65	1897	\$179,367,239	\$0
SCW-Caldwell ISD	S	OA 65	886	\$106,862,913	\$8,181,431
SSM – Somerville ISD	S	OA 65	484	\$47,300,484	\$4,302,815
CSN – City of Snook	S	OA 65	35	\$3,386,092	\$525,000
SSN – Snook ISD	S	OA 65	237	\$25,203,842	\$2,061,987
BCWID – Beaver Creek Water Dist	S	OA 65	60	\$3,660,591	\$0
MUD-Burlson County MUD	S	OA 65	53	\$4,108,535	\$242,100



**NO PARCELS WITH THIS HOMESTEAD CODE**

<b>JURISDICTION</b>	<b>CODE</b>	<b>DESCRIPTION</b>	<b>PARCELS</b>	<b>MARKET VALUE</b>	<b>EXEMPT VALUE</b>
GBU – Burleson County	U	SURV SPOUSE			
RDD – Burleson County Road	U	SURV SPOUSE			
CCW – City of Caldwell	U	SURV SPOUSE			
CSM – City of Somerville	U	SURV SPOUSE			
HOS – Memorial Hospital	U	SURV SPOUSE			
SCW-Caldwell ISD	U	SURV SPOUSE			
SSM – Somerville ISD	U	SURV SPOUSE			
CSN – City of Snook	U	SURV SPOUSE			
SSN – Snook ISD	U	SURV SPOUSE			
BCWID – Beaver Creek Water Dist	U	SURV SPOUSE			
MUD-Burleson County MUD	U	SURV SPOUSE			

<b>JURISDICTION</b>	<b>CODE</b>	<b>DESCRIPTION</b>	<b>PARCELS</b>	<b>MARKET VALUE</b>	<b>EXEMPT VALUE</b>
GBU – Burleson County	W	WIDOW	36	\$3,463,390	\$360,000
RDD – Burleson County Road	W	WIDOW	36	\$3,463,390	\$108,000
CCW – City of Caldwell	W	WIDOW	7	\$848,877	\$0
CSM – City of Somerville	W	WIDOW	2	\$189,137	\$20,000
HOS – Memorial Hospital	W	WIDOW	36	\$3,463,390	\$0
SCW-Caldwell ISD	W	WIDOW	27	\$2,621,661	\$0
SSM – Somerville ISD	W	WIDOW	4	\$401,800	\$0
CSN – City of Snook	W	WIDOW	0	\$0	\$0
SSN – Snook ISD	W	WIDOW	5	\$439,929	\$0
BCWID – Beaver Creek Water Dist	W	WIDOW	0	\$0	\$0
MUD-Burleson County MUD	W	WIDOW	0	\$0	\$0

**Tax Rates By Jurisdiction For 2016**

	<b>M&amp;O</b>	<b>I&amp;S</b>	<b>TOTAL</b>
Burleson County	.44169	0.01331	0.455
Burleson County Road	0.07500		0.07500
Memorial Hospital	0.09000	0.01000	0.10000
Caldwell ISD	1.04000	0.08671	1.12671
City of Caldwell	0.21238	0.16432	0.37670
Somerville ISD	1.17000	0.20	1.33537
City Of Somerville	0.46384	0.16566	0.6295
Snook ISD	1.04000	0.33000	1.37000
City of Snook	0.25000		0.25000
MUD		0.27631	0.27631
BCWID	0.35000		0.35000