

Burleson County Appraisal District



2017 Annual Report
December 2017



Burleson County Appraisal District

111 E. Fawn St.
Caldwell, TX 77836

P. O. Box 1000

December 2017

It is my pleasure to present the 2017 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 district operations, the appeals process and statistical comparisons.

The BCAD is currently undergoing a Property Tax Assistance Division Property Value Study for Somerville ISD. While BCAD passed the Property Value Study for Caldwell ISD and Snook ISD for 2016, unfortunately we did not pass in Somerville ISD, which automatically causes Somerville ISD to be restudied in 2017. The results of this study will be published by the Property Tax Assistance Division on or by January 31, 2018. Also, BCAD has completed our 2017 Methods and Assistance Program Review (MAP). The review is conducted in accordance with the 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. The results of the MAP review will also be published by the Property Tax Assistance Division in January of 2018.

In 2017, 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 the 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.

2017 Board Members

Board of Directors include:

- Kevin Scarmardo, (County of Burleson)
- Janet Carrigan, chairman, (Caldwell ISD)
- Louise Pruett, (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
- Darren Broesche

General Statistical Information

The BCAD had an adopted financial budget for 2017 in the amount of \$887,747. The BCAD employed 8 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 56,561 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.

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

2017 Ratio Studies

SCHOOL DISTRICT	PROPERTY TYPE	INITIAL	AS NOTICED
SNOOK	D,E	0.8915	1.0416
	A	0.9476	1.0416
SOMERVILLE	D,E	0.9498	1.0067
	A	0.8696	1.0690
CALDWELL	D,E	0.8713	0.9622
	A	0.9058	1.003

Property Categories Appraised

The appraisal district is responsible for the appraisal of approximately 56,561 parcels. The following represents a summary of property categories appraised by the district for 2017:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Residential Single Family	4,710	321,167,600
B	Residential Multi Family	40	5,882,022
C	Vacant Lots/Tracts	5,692	47,849,703
D1	Qualified Ag Land	6,814	44,652,490
D2	Improvements on Qualified Ag Land	2,616	47,078,606
E	Non-Qualified Ag Land	5,862	505,101,880
F1	Commercial Real Prop.	525	82,004,357
F2	Industrial Real Prop.	49	13,588,642
G1	Minerals, Oil & Gas	23,662	301,222,640
G2	Other Mineral Reserves	0	0
G3	Non-Producing Minerals	0	0
H	Tangible, Non-Business Vehicles	0	0
J	Real & Tangible Personal: Utilities	680	95,579,367
L1	Commercial Personal Prop.	943	42,081,477
L2	Industrial Personal Prop.	321	108,341,540
M1	Mobile Homes	1,144	24,192,499
M2	Other Tangible Personal	0	0
N	Intangible Personal	0	0
O	Real Property, Inventory	5	39,965
S	Special Inventory	7	3,268,459
X	Exempt Property	7,855	113,788,019

Certified Values for All Jurisdictions

	2015		2016		2017	
	Market Value	Taxable Value	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	3,173,007,082	1,530,583,810
Burleson County Road	3,051,595,508	1,615,155,748	3,092,331,140	1,430,788,475	3,173,007,082	1,536,043,699
Memorial Hospital	3,051,595,508	1,628,597,310	3,092,331,140	1,440,465,242	3,173,007,082	1,549,716,119
Caldwell ISD	1,827,281,000	927,401,468	1,861,191,058	820,201,260	1,917,779,280	873,060,395
City of Caldwell	277,631,422	260,068,496	265,430,650	211,000,987	271,088,668	215,873,441
Somerville ISD	527,417,820	291,320,181	537,466,486	272,161,634	573,412,291	306,944,501
City Of Somerville	103,862,790	91,938,381	117,082,109	93,869,959	124,782,424	105,938,328
Snook ISD	696,837,350	292,084,957	693,673,716	225,627,377	681,815,541	245,961,249
City of Snook	27,245,370	21,347,806	29,635,074	21,693,311	30,797,368	23,050,421
Burleson County MUD	18,537,500	17,051,089	20,060,825	18,509,513	23,519,828	21,430,024
Beaver Creek Water District	27,708,832	25,066,323	29,466,685	26,763,072	33,178,062	29,732,573

Average Value of Single Family Residence

	2016		2017	
	Market Value	Taxable Value	Market Value	Taxable Value
Burleson County	56,746	49,042	79,510	68,937
Burleson County Road	56,746	49,467	78,156	68,288
Memorial Hospital	56,746	50,730	78,156	69,452
Caldwell ISD	74,245	52,700	87,447	65,775
City of Caldwell	87,898	76,755	95,140	84,528
Somerville ISD	42,883	28,688	62,712	44,820
City of Somerville	57,803	49,387	62,852	54,292
Snook ISD	51,643	36,240	77,007	60,523
City of Snook	59,905	47,886	69,858	60,198
Burleson County MUD	41,493	35,451	54,055	47,326
Beaver Creek Water District	46,102	39,228	58,001	50,399

Certified New Value for All Jurisdictions

	2016		2017	
	Market Value	Taxable Value	Market Value	Taxable Value
Burleson County	21,323,651	20,906,356	19,423,401	19,397,070
Burleson County Road	21,323,651	20,940,805	19,423,401	19,405,320
Memorial Hospital	21,323,651	20,970,089	19,423,401	19,423,230
Caldwell ISD	8,529,144	8,041,666	12,705,883	12,366,705
City of Caldwell	1,804,922	1,500,587	1,550,078	1,545,078
Somerville ISD	6,382,220	5,968,224	3,962,858	3,717,106
City of Somerville	1,154,650	1,139,628	350,155	348,795
Snook ISD	6,412,287	6,207,376	2,754,660	2,639,972
City of Snook	628,313	628,313	101,428	101,428
Burleson County MUD	684,759	684,759	479,778	479,778
Beaver Creek Water District	586,901	586,901	158,404	158,404

Formal Protest Data

	2014	2015	2016	2017
Filed	1,060	2,269	2431	2618
Withdrawn	99	127	310	277
Settled	746	1,193	1612	1819
No Showed	404	442	295	328
ARB Decision	157	518	214	194

2017 Exemption Data

JURISDICTION	CODE	DESCRIPTION	PARCELS	MARKET VALUE	EXEMPT VALUE
GBU – Burleson County	1	DVET/HS	19	\$2,656,887	\$2,084,288
RDD – Burleson County Road	1	DVET/HS	19	\$2,656,887	\$2,084,288
CCW – City of Caldwell	1	DVET/HS	3	\$185,446	\$156,119
CSM – City of Somerville	1	DVET/HS	3	\$566,213	\$558,028
HOS – Memorial Hospital	1	DVET/HS	19	\$2,656,887	\$2,084,288
SCW-Caldwell ISD	1	DVET/HS	10	\$838,795	\$749,435
SSM – Somerville ISD	1	DVET/HS	9	\$1,387,775	\$1,189,452
CSN – City of Snook	1	DVET/HS	0	\$0	\$0
SSN – Snook ISD	1	DVET/HS	3	\$252,460	\$145,401
BCWID – Beaver Creek Water Dist	1	DVET/HS	3	\$252,460	\$145,401
MUD-Burleson County MUD	1	DVET/HS	0	\$0	\$0

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JURISDICTION	CODE	DESCRIPTION	PARCELS	MARKET VALUE	EXEMPT VALUE
GBU – Burleson County	2	DVET/DIS	12	\$1,249,445	\$1,046,974
RDD – Burleson County Road	2	DVET/DIS	12	\$1,249,445	\$1,046,974
CCW – City of Caldwell	2	DVET/DIS	0	\$0	\$0
CSM – City of Somerville	2	DVET/DIS	3	\$202,316	\$195,513
HOS – Memorial Hospital	2	DVET/DIS	12	\$1,249,445	\$1,046,974
SCW-Caldwell ISD	2	DVET/DIS	1	\$142,046	\$142,046
SSM – Somerville ISD	2	DVET/DIS	5	\$583,775	\$504,015
CSN – City of Snook	2	DVET/DIS	0	\$0	\$0
SSN – Snook ISD	2	DVET/DIS	6	\$523,624	\$409,663
BCWID – Beaver Creek Water Dist	2	DVET/DIS	1	\$34,390	\$27,380
MUD-Burleson County MUD	2	DVET/DIS	0	\$0	\$0

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JURISDICTION	CODE	DESCRIPTION	PARCELS	MARKET VALUE	EXEMPT VALUE
GBU – Burleson County	3	DVET/OA	42	\$5,060,107	\$3,931,412
RDD – Burleson County Road	3	DVET/OA	42	\$5,060,107	\$3,931,412
CCW – City of Caldwell	3	DVET/OA	6	\$871,155	\$781,050
CSM – City of Somerville	3	DVET/OA	2	\$314,931	\$162,802
HOS – Memorial Hospital	3	DVET/OA	42	\$5,060,107	\$3,931,412
SCW-Caldwell ISD	3	DVET/OA	23	\$3,060,620	\$2,568,671
SSM – Somerville ISD	3	DVET/OA	13	\$1,491,108	\$995,661
CSN – City of Snook	3	DVET/OA	2	\$212,021	\$192,263
SSN – Snook ISD	3	DVET/OA	6	\$508,379	\$367,080
BCWID – Beaver Creek Water Dist	3	DVET/OA	0	\$0	\$0
MUD-Burleson County MUD	3	DVET/OA	0	\$0	\$0

JURISDICTION	CODE	DESCRIPTION	PARCELS	MARKET VALUE	EXEMPT VALUE
GBU – Burleson County	B	DISABLED	212	\$16,046,965	\$10,000
RDD – Burleson County Road	B	DISABLED	212	\$16,046,965	\$569,363
CCW – City of Caldwell	B	DISABLED	22	\$1,777,170	\$223,562
CSM – City of Somerville	B	DISABLED	19	\$1,171,910	\$5,000
HOS – Memorial Hospital	B	DISABLED	212	\$16,046,965	\$10,000
SCW-Caldwell ISD	B	DISABLED	92	\$8,659,433	\$2,327,400
SSM – Somerville ISD	B	DISABLED	92	\$5,717,887	\$2,323,744
CSN – City of Snook	B	DISABLED	1	\$39,363	\$15,000
SSN – Snook ISD	B	DISABLED	28	\$1,669,645	\$602,069
BCWID – Beaver Creek Water Dist	B	DISABLED	12	\$370,929	\$0
MUD-Burleson County MUD	B	DISABLED	12	\$768,434	\$47,600

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JURISDICTION	CODE	DESCRIPTION	PARCELS	MARKET VALUE	EXEMPT VALUE
GBU – Burleson County	H	HOMESTEAD	2588	\$370,015,116	\$303,247
RDD – Burleson County Road	H	HOMESTEAD	2588	\$370,015,116	\$7,563,333
CCW – City of Caldwell	H	HOMESTEAD	452	\$54,180,831	\$41,500
CSM – City of Somerville	H	HOMESTEAD	158	\$13,610,584	\$38,100
HOS – Memorial Hospital	H	HOMESTEAD	2588	\$370,015,116	\$303,247
SCW-Caldwell ISD	H	HOMESTEAD	1478	\$240,353,462	\$33,477,881
SSM – Somerville ISD	H	HOMESTEAD	620	\$67,945,630	\$13,566,157
CSN – City of Snook	H	HOMESTEAD	64	\$6,141,444	\$325,600
SSN – Snook ISD	H	HOMESTEAD	490	\$61,716,024	\$10,375,363
BCWID – Beaver Creek Water Dist	H	HOMESTEAD	139	\$9,318,745	\$5,000
MUD-Burleson County MUD	H	HOMESTEAD	36	\$3,067,110	\$155,000

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JURISDICTION	CODE	DESCRIPTION	PARCELS	MARKET VALUE	EXEMPT VALUE
GBU – Burlson County	S	OA 65	2025	\$282,494,577	\$19,622,805
RDD – Burlson County Road	S	OA 65	2025	\$282,494,577	\$6,696,223
CCW – City of Caldwell	S	OA 65	328	\$38,357,341	\$3,369,636
CSM – City of Somerville	S	OA 65	159	\$14,090,843	\$1,621,152
HOS – Memorial Hospital	S	OA 65	2025	\$282,494,577	\$1,094,832
SCW-Caldwell ISD	S	OA 65	1078	\$175,505,174	\$33,540,044
SSM – Somerville ISD	S	OA 65	634	\$66,344,094	\$18,681,138
CSN – City of Snook	S	OA 65	35	\$3,716,330	\$561,000
SSN – Snook ISD	S	OA 65	313	\$40,645,309	\$9,012,379
BCWID – Beaver Creek Water Dist	S	OA 65	65	\$4,450,880	\$36,000
MUD-Burlson County MUD	S	OA 65	67	\$5,508,041	\$320,200

JURISDICTION	CODE	DESCRIPTION	PARCELS	MARKET VALUE	EXEMPT VALUE
GBU – Burleson County	W	SURV SPOUSE	32	\$4,316,824	\$356,000
RDD – Burleson County Road	W	SURV SPOUSE	32	\$4,316,824	\$132,000
CCW – City of Caldwell	W	SURV SPOUSE	6	\$762,616	\$0
CSM – City of Somerville	W	SURV SPOUSE	2	\$194,168	\$20,000
HOS – Memorial Hospital	W	SURV SPOUSE	32	\$4,316,824	\$36,000
SCW-Caldwell ISD	W	SURV SPOUSE	21	\$2,662,478	\$720,318
SSM – Somerville ISD	W	SURV SPOUSE	5	\$739,951	\$167,271
CSN – City of Snook	W	SURV SPOUSE	2	\$198,827	\$22,000
SSN – Snook ISD	W	SURV SPOUSE	6	\$914,395	\$194,521
BCWID – Beaver Creek Water Dist	W	SURV SPOUSE	3	\$147,115	\$0
MUD-Burleson County MUD	W	SURV SPOUSE	0	\$0	\$0

Tax Rates By Jurisdiction For 2017

	M&O	I&S	TOTAL
Burleson County	0.45531	0.01969	0.475
Burleson County Road	0.07500		0.07500
Memorial Hospital	0.08476	0.01000	0.09476
Caldwell ISD	1.12671		1.12671
City of Caldwell	0.22078	0.15470	0.37548
Somerville ISD	1.04000	0.31019	1.35019
City Of Somerville	0.46139	0.13616	0.59755
Snook ISD	1.17000	0.20000	1.37000
City of Snook	0.23185		0.23185
MUD		0.24371	0.24371
BCWID	0.34000		0.34000