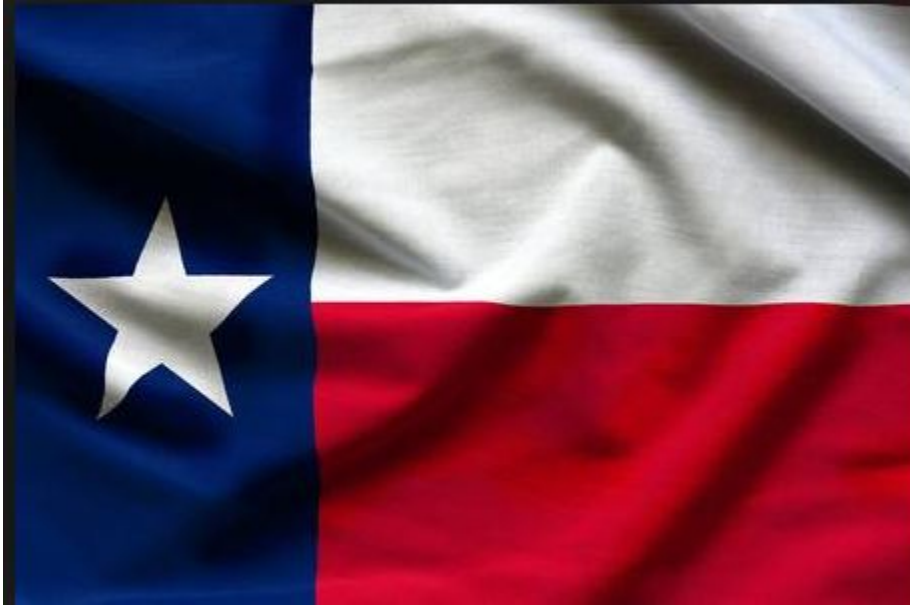


Burleson County Appraisal District



2018 Annual Report



Burleson County Appraisal District

111 E. Fawn St.
Caldwell, TX 77836

P. O. Box 1000

It is my pleasure to present the 2018 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 all ISDs in our county. The results of this study will be published by the Property Tax Assistance Division on or by January 31, 2019. Somerville ISD was studied in 2017 and passed and the results were published January 31, 2018. The results of the 2017 MAPS review was also published that same day and the district scored a 100 and met all expectations. I acknowledge and thank the entire staff for these achievements.

In 2018, BCAD successfully certified a timely and accurate appraisal roll because of the hard work, professionalism, and dedication of our employees. 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 black ink, appearing to read "Damon Daughtry".

Damon Daughtry, RPA
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.

2018 Board Members

Board of Directors include:

- Kevin Scarmardo, (County of Burleson)
- Carla Patranella (Caldwell ISD)
- Louise Pruett, Chairman(Caldwell ISD)
- Jason Urbanosky, Vice Chairman, (Somerville ISD)
- Melvin Schoeneman, Secretary, (Snook ISD)
- Bo Brewer, (Cities of Caldwell, Somerville & Snook)
- Curtis Doss, (Tax Assessor/Collector)Jan-Oct
- Cheryl Castaneda (Tax Assessor/Collector)Oct-Dec

Appraisal Review Board (ARB) members include:

- Eduardo Ramirez, chairman
- Glenn Jones, secretary
- Ralph Mutchler, co-chairman

Agricultural Advisory Board members include:

- Craig Scarmardo
- Dusty Tittle
- John Grange
- Jay Wilder
- John Giesenschlag

General Statistical Information

The BCAD had an adopted financial budget for 2018 in the amount of \$904,451. The BCAD employed 9 full time employees and one part-time employee. All appraisal were conducted by BCAD employees with the exception of industrial, utilities and minerals which were done by Pritchard & Abbott.

Taxing Units

The district is responsible for establishing and maintaining approximately 59,829 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

2018 Ratio Studies

SCHOOL DISTRICT	PROPERTY TYPE	INITIAL	AS NOTICED
SNOOK	D,E	1.0287	1.0287
	A	1.0287	1.0287
SOMERVILLE	D,E	1.1669	1.0248
	A	1.1669	1.0248
CALDWELL	D,E	.9653	1.0313
	A	.9653	1.0313

Property Categories Appraised

The appraisal district is responsible for the appraisal of approximately 59,829 parcels. The following represents a summary of property categories appraised by the district for 2018:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Residential Single Family	6644	498,361,922
B	Residential Multi Family	40	5,849,563
C	Vacant Lots/Tracts	5,504	48,347,832
D1	Qualified Ag Land	6914	1,648,112,968
D2	Improvements on Qualified Ag Land	2591	48,241,323
E	Non-Qualified Ag Land	5,812	391,557,532
F1	Commercial Real Prop.	553	89,660,362
F2	Industrial Real Prop.	32	11,153,567
G1	Minerals, Oil & Gas	26818	341,564,540
G2	Other Mineral Reserves	0	0
G3	Non-Producing Minerals	0	0
H	Tangible, Non-Business Vehicles	0	0
J	Real & Tangible Personal: Utilities	627	96,539,146
L1	Commercial Personal Prop.	814	38,462,689
L2	Industrial Personal Prop.	321	106,025,556
M1	Mobile Homes	1,107	34,026,487
M2	Other Tangible Personal	0	0
N	Intangible Personal	0	0
O	Real Property, Inventory	69	876,100
S	Special Inventory	7	3,228,056
X	Exempt Property	8310	170,361,420

Certified Values for All Jurisdictions

	2016		2017		2018	
	Market Value	Taxable Value	Market Value	Taxable Value	Market Value	Taxable Value
Burleson County	3,092,331,140	1,421,786,515	3,173,007,082	1,530,583,810	3,537,526,375	1,664,237,422
Burleson County Road	3,092,331,140	1,430,788,475	3,173,007,082	1,536,043,699	3,537,526,375	1,670,236,935
Memorial Hospital	3,092,331,140	1,440,465,242	3,173,007,082	1,549,716,119	3,537,526,375	1,684,248,278
Caldwell ISD	1,861,191,058	820,201,260	1,917,779,280	873,060,395	2,159,690,280	965,933,806
City of Caldwell	265,430,650	211,000,987	271,088,668	215,873,441	296,037,196	236,175,962
Somerville ISD	537,466,486	272,161,634	573,412,291	306,944,501	636,032,337	330,976,761
City Of Somerville	117,082,109	93,869,959	124,782,424	105,938,328	126,680,804	106,006,047
Snook ISD	693,673,716	225,627,377	681,815,541	245,961,249	741,803,748	257,426,597
City of Snook	29,635,074	21,693,311	30,797,368	23,050,421	31,194,432	22,409,932
Burleson County MUD	20,060,825	18,509,513	23,519,828	21,430,024	26,493,788	23,851,829
Beaver Creek Water District	29,466,685	26,763,072	33,178,062	29,732,573	38,514,812	34,395,629

Average Value of Single Family Residence

	2017		2018	
	Market Value	Taxable Value	Market Value	Taxable Value
Burleson County	79,510	68,937	120,271	106,401
Burleson County Road	78,156	68,288	120,271	103,553
Memorial Hospital	78,156	69,452	120,271	106,401
Caldwell ISD	87,447	65,775	132,119	95,272
City of Caldwell	95,140	84,528	127,265	119,507
Somerville ISD	62,712	44,820	100,201	63,254
City of Somerville	62,852	54,292	98,809	87,831

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Snook ISD	77,007	60,523	115,586	78,602
City of Snook	69,858	60,198	114,363	96,977
Burleson County MUD	54,055	47,326	87,276	70,651
Beaver Creek Water District	58,001	50,399	77,808	64,476

Certified New Value for All Jurisdictions

	2017		2018	
	Market Value	Taxable Value	Market Value	Taxable Value
Burleson County	21,323,651	20,906,356	19,009,827	17,868,144
Burleson County Road	21,323,651	20,940,805	19,009,827	17,891,895
Memorial Hospital	21,323,651	20,970,089	19,009,827	17,914,853
Caldwell ISD	8,529,144	8,041,666	12,617,429	11,731,491
City of Caldwell	1,804,922	1,500,587	2,314,418	2,012,056
Somerville ISD	6,382,220	5,968,224	3,175,826	2,812,445
City of Somerville	1,154,650	1,139,628	824,824	824,824
Snook ISD	6,412,287	6,207,376	3,216,572	2,797,295
City of Snook	628,313	628,313	199,358	199,358
Burleson County MUD	684,759	684,759	144,986	56,867
Beaver Creek Water District	586,901	586,901	1,069,253	997,850

Formal Protest Data

	2015	2016	2017	2018
Filed	2,269	2431	2618	2272
Withdrawn	127	310	277	301
Settled	1,193	1612	1819	1485
No Showed	442	295	328	203
ARB Decision	518	214	194	253

2018 Exemption Data

BURLESON County		2018 CERTIFIED TOTALS		As of Certification	
Property Count: 59,857		GBU - Burleson County Grand Totals		7/19/2018	11:49:33AM
Exemption Breakdown					
Exemption	Count	Local	State	Total	
DP	233	0	0	0	
DV1	19	0	95,935	95,935	
DV2	15	0	113,926	113,926	
DV3	16	0	144,890	144,890	
DV4	213	0	2,006,549	2,006,549	
DV4S	1	0	12,000	12,000	
DVHS	92	0	9,090,367	9,090,367	
EX	939	0	166,140,987	166,140,987	
EX (Prorated)	17	0	39,423	39,423	
EX-XV	1	0	13,020	13,020	
EX366	7,279	0	769,682	769,682	
HS	5,086	0	0	0	
HT	3	104,191	0	104,191	
LVE	6	612,977	0	612,977	
OV65	2,193	19,596,665	0	19,596,665	
OV65S	31	310,000	0	310,000	
PC	6	3,308,620	0	3,308,620	
PPV	73	2,785,331	0	2,785,331	
Totals		26,717,784	178,426,779	205,144,563	

EXEMPTION AMOUNTS

	RESIDENTIAL EXEMPTION	OVER-65 EXEMPTION	DISABLED PERSON***
GBU-BURLESON COUNTY	0.00	10,000.00	0.00
RDD-ROAD	3,000.00	0.00	0.00
HOS-HOSPITAL	0.00	0.00	0.00
SCW-SCHOOL OF CALDWELL	25,000.00	10,000.00	10,000.00
CCW-CITY OF CALDWELL	0.00	10,000.00	10,000.00
SSM-SCHOOL OF SOMERVILLE	25,000.00	10,000.00	10,000.00
CSM-CITY OF SOMERVILLE	0.00	10,000.00	0.00
SSN-SCHOOL OF SNOOK	25,000.00	10,000.00	10,000.00
CSN-CITY OF SNOOK	5,000.00	10,000.00	10,000.00
MUD-UTILITY DISTRICT	5,000.00	0.00	0.00
BCWCID-WATER DISTRICT	0.00	0.00	0.00

	DISABILITY RATING***	EXEMPTION
DV1	10% TO 30%	5,000.00
DV2	31% TO 50%	7,500.00
DV3	51% TO 70%	10,000.00
DV4	71% TO 100%	12,000.00

Tax Rates By Jurisdiction For 2018

	M&O	I&S	TOTAL
Burleson County	.46532	.01968	.48500
Burleson County Road	.07500		.07500
Memorial Hospital	.08410	.00786	.091960
Caldwell ISD	1.126710		1.12671
City of Caldwell	.220780		.158790
Somerville ISD	1.0400	.30000	1.3400
City Of Somerville	.49181	.15880	.650610
Snook ISD	1.17000	.34000	1.5100
City of Snook	.25000		.25000
MUD		.21679	.21679
BCWID	.3400		.3400

Summary

The Burleson County Appraisal District is dedicated to continually improving our service to the citizens and property owners of Burleson County. We network with community leaders to stay abreast of issues of the day and coming changes. We maintain accessibility to the public and media and also provide information on our website to inform, educate and assist property owners and other interested parties. Included as part of this report is Addendum A which has certified totals for every entity and includes exemptions, state category breakdowns, new value information and other information.

Addendum A

2018 Certified Totals Report