

# ANGELINA COUNTY APPRAISAL DISTRICT 2017 LOCAL ANNUAL REPORT

The Angelina County Appraisal District has prepared and published this report to notify and inform the Board of Directors, taxing entities, and citizens of Angelina County of pertinent information containing the activities, accomplishments, and policies of the appraisal district, as well as statistical information of public interest for the current tax year. This report is prepared annually by the chief appraiser and is completed in compliance with the *International Association of Assessing Officers' Standard on Public Relations*.

## **Valuation & Administrative Standards and Policies**

The Angelina County Appraisal District is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. The appraisal district is responsible for local property tax appraisal and exemption administration for all jurisdictions or taxing units in the county. The appraisal district updates values each year to assure that all properties are valued at fair market value as of the appraisal date (January 1). The Appraisal District is governed by a board of 10 directors who are elected by the taxing units within the boundaries of Angelina County. The chief appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district. The Board of Directors approves the budget and reviews expenditures over the course of each fiscal year. Additionally, the BOD also appoints the Appraisal Review Board and Agricultural Advisory Board.

The taxing entities are as follows: Angelina County, Angelina College, City of Diboll, City of Hudson, City of Huntington, City of Lufkin, City of Zavalla, Central I.S.D., Diboll I.S.D., Hudson I.S.D., Huntington I.S.D., Lufkin I. S. D., Zavalla I. S. D., Colmesneil I.S.D., Wells I.S.D., Angelina County Fresh Water Districts 1 and 4. In 2017, the Angelina Fresh Water District 3 was dissolved and combined with FWD1 according to state legislation.

The appraisal district's standards and policies of valuation and administration are available upon request. The District determines the market value of a property using mass appraisal standards and techniques which comply with the *Uniform Standards of Professional Appraisal Practices* (USPAP). All manuals comply with the *Texas Property Tax Code*, *Uniform Standards of Professional Appraisal Practice*, *International Association of Assessing Officers' Standards*, as well as other generally accepted standards. The appraisal district operates using appraisal manuals specific to general types of property, office administration manuals, assessment appeals manuals, and personnel policies and procedures manuals. The reappraisal of property is completed in accordance with the appraisal district's most recently adopted reappraisal plan. Standards and policies for the valuation process of the appraisal district comply with the *Texas Property Tax Code*, as well as other generally accepted appraisal methods and techniques. All property is appraised in an equal and uniform manner. All property must be appraised at market value, as defined by the *Texas Property Tax Code*. To determine the value of taxable property, the appraisal district uses the cost, market, and income approaches to value.

Appraisers hired by the District, are subject to requirements set forth by the Property Taxation Professional Certification Act which was passed by the 68<sup>th</sup> Legislature. Appraisers are required to register with the Texas Department of Licensing and Regulation (TDLR) before performing appraisals. Appraisers are required to successfully complete a series of educational courses towards certification and designation as a Registered Professional Appraiser (RPA). In order to obtain an RPA designation, appraisers must effectively complete the course requirements within five years from the date of registration. Once an appraiser has obtained their certification, they must recertify on a biannual basis, and must include two hours of ethic training, seven hours of USPAP, and a law and rule update course set by the state legislature. The District currently employs 6 certified RPA's and 2 appraisers working towards their certification.

## **2017 Valuation Summary**

- Residential Parcels
  - 3.128% increase in value from the previous year with 209 new accounts and new market value of \$31,273,880.
- Commercial Parcels
  - 3.383% increase in value from the previous year with 41 new accounts and new value market of \$15,222,569.
- Agricultural Parcels
  - 0.161% increase in value from the previous year with a decrease of less than 0.0001% in acreage (27.5282 acres) and value increase of \$1,485,496.

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## Total Values

The Angelina CAD serves the following taxing jurisdictions: Beside each taxing entity is the total market value and taxable value for each. The chart below identifies the parcel count, Category A (Residential) values, Category F (Commercial) values, Category D (Agriculture and Timber) values, and total amount of exemptions for each taxing jurisdiction.

Taxing Unit	2017 Total Tax rate	Market Value	Taxable Value (before freeze)
Angelina County	0.455800	\$5,607,731,010	\$3,968,996,692
Angelina College	0.180992	\$5,603,899,550	\$4,142,155,617
City of Diboll	0.630000	\$215,912,005	\$186,322,576
City of Hudson	0.306600	\$161,911,386	\$143,122,209
City of Huntington	0.550000	\$68,773,540	\$57,731,712
City of Lufkin	0.531135	\$2,240,616,986	\$2,045,359,019
City of Zavalla	0.409547	\$21,187,639	\$16,284,110
Central ISD	1.330000	\$466,786,803	\$284,836,263
Colmesneil ISD	1.120000	\$8,540,080	\$490,850
Diboll ISD	1.280000	\$486,764,200	\$282,771,255
Hudson ISD	1.280000	\$695,873,356	\$501,190,694
Huntington ISD	1.450000	\$630,624,487	\$249,364,684
Lufkin ISD	1.213000	\$2,886,475,242	\$2,310,629,883
Wells ISD	1.420000	\$14,117,038	\$8,383,713
Zavalla ISD	1.515600	\$414,029,336	\$108,147,289

Taxing Unit	Parcel Count	Residential Category A	Commercial & Industrial Category F	Agriculture and Timber Category D	Total Amount of Exemptions
		Market Value	Market Value	Market Value	
Angelina County	65,922	2,301,388,169	621,691,632	926,827,895	765,222,333
Angelina College	65,918	2,301,670,556	621,691,632	926,827,895	588,231,948
City of Diboll	2,240	81,830,920	35,692,240	3,336,485	25,862,846
City of Hudson	2,327	114,951,389	13,082,570	7,122,900	11,051,083
City of Huntington	2,202	40,488,620	8,876,070	3,608,170	7,484,392
City of Lufkin	19,937	1,022,934,899	515,743,867	33,887,711	159,883,158
City of Zavalla	783	10,535,749	2,312,249	1,762,740	3,060,100
Central ISD	9,587	187,035,770	10,989,611	127,310,994	60,586,745
Diboll ISD	5,228	161,038,060	42,296,797	114,281,130	98,666,216
Hudson ISD	6,650	361,728,950	55,113,450	105,378,250	96,476,226
Huntington ISD	9,148	194,762,370	11,697,630	240,594,938	155,784,532
Lufkin ISD	29,811	1,311,292,144	496,802,835	213,715,928	370,654,018
Zavalla ISD	5,322	84,338,400	4,184,339	119,345,918	196,856,795

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## Local Appraisal Sales Ratio Study Analysis

The appraisal district is required by the *Texas Property Tax Code* to appraise all taxable property at market value as of January 1st of each year. The sales ratio determines the degree of uniformity and the median level of appraisal by the appraisal district within major categories of properties.

- Residential Median Ratio – 0.9973
- ACAD does not perform ratio studies for Commercial or Agricultural sales due to the small number of sales producing unreliable results.

## Types of Property in County

All property in the District's appraisal records is classified and assigned to one property category as established by the State Comptroller's office. Listed below are each property category and the type of property found within each category and the total market value for the county for each category.

Category	Market Value
Category A – Single Family Residential	\$2,301,688,169
Category B – Multifamily Residential	\$64,100,899
Category C – Vacant Lots	\$92,298,266
Category D – Rural Land (Agriculture & Timber)	\$926,827,895
Category F – Commercial & Industrial	\$621,691,632
Category G – Oil, Gas, Minerals	\$22,083,120
Category J – Utilities	\$234,170,880
Category L – Personal Property	\$549,022,778
Category M – Mobile Homes	\$50,623,560
Category O – Inventory	\$4,356,160
Category S – Special Inventory	\$24,839,560
<b>County Total Market Value</b>	<b>\$5,607,731,010</b>

## Appeal Data

The following is an overview of the appeals filed with Appraisal Review Board (ARB) under Section 41 of the Property Tax Code. This year the ARB held its formal hearings from 06/06/2017 to 09/07/2017.

The appraisal district received 600 protests filed under Section 41 of the Property Tax Code. The Appraisal Review Board heard 18 protests for which the Review Board determined and issued a value. The appraisal district settled 364 of the protests filed during the informal hearings process and 104 protests were withdrawn with no changes. The remaining 114 property accounts for which a protest was filed did not show for their scheduled ARB hearing and the appraisal district was unable to make any further contact with the owners/agents for the accounts.

## Legislative Changes

This section highlights recent legislative changes related to property tax. This section does not highlight all legislative changes; this information is provided solely as an informational resource.

- Late application for Residential Homestead Exemptions
  - Effective September 1, 2017 the chief appraiser shall accept and approve or deny an application for a residence homestead exemption, including an exemption under Section 11.131 or 11.132 for the residence homestead of the surviving spouse of a disabled veteran or an exemption under Section 11.133 for the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed in action, after the deadline for filing it has passed if it is filed not later than two years after the delinquency date for the taxes on the homestead for the year 2016 and after.
- Late application for Disabled Veterans Exemption
  - Effective September 1, 2017, The chief appraiser shall accept and approve or deny an application for an application for an exemption under Section 11.22 after the filing deadline provided by section 11.43 if the application is filed not later than five years after the delinquency date for the taxes on the property (Note: only apply to year 2016 and after)

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## Deferred Collection of Taxes on Residence Homestead of Elderly of Disabled Person or Disabled Veteran

An individual is entitled to defer collection of a tax ,abate a suit to collect a delinquent tax , or abate a sale to foreclose a tax lien if:

- (1) The individual:
  - (a) Is 65 years of age or older
  - (b) Is disabled as defined by section 11.13(m): or
  - (c) is qualified to receive an exemption under Section 11.22 AND
- (2) The tax was imposed against property that the individual owns and occupies as a residence homestead

### Achievements in Operations and Appraisal

The appraisal district continuously works to improve efficiencies within its operations. The following activities are reviews performed to enhance the operations and appraisal performance within the appraisal district. Both reviews are performed by the Texas Comptroller's Property Tax Assistance Division, under guideline from the *Texas Property Tax Code* and Comptroller rule.

- Appraisal
  - Property Value Study  
The Property Value Study (PVS) is conducted by the Property Tax Assistance Division (PTAD) of the State Comptroller's Office to estimate a school district's taxable property value through the effectiveness of the District's appraisals. If the District's appraised values in a school district are within the acceptable range (5% of market value) then the values are certified to the Commissioner of Education. The PVS results are used for school district's state funding. Angelina CAD did undergo a PVS in 2016, for which results would be released in 2017

#### Operations

- MAP Review  
The Methods and Assistance Program (MAP) review is conducted in accordance with Tax Code Section 5.10 (a), effective January 1, 2010, and related State Comptroller rule 9.301. The Property Tax Assistance Division (PTAD) performed the review. As part of the MAP review process, the appraisal district is required to submit, in advance of the review, electronic copies of procedures, policies, notices, manuals and related materials necessary for the completion of this review. Comptroller reviewers also collect related information at the time of the on-site review, compare appraisal district records to existing property and locate property using district maps. Each appraisal district is reviewed every other year. The review conducted by the Comptroller's Office reviews the appraisal districts: governance; taxpayer assistance; operating procedures; and appraisal standards, procedures and methodology. Angelina County underwent a MAP Review in 2015, for which the results were released in January 2016.

#### ▪ Angelina County Appraisal District Ratings:

<b>Mandatory Requirements</b>	<b>PASS/FAIL</b>
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Does the appraisal district comply with its written procedures for appraisal?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS
<b>Appraisal District Activities</b>	<b>RATING</b>
Governance	MEETS ALL
Taxpayer Assistance	MEETS ALL
Operating Procedures	MEETS ALL
Appraisal Standard, Procedures, and Methodology	MEETS ALL