

## **INTRODUCTION**

The Austin County Appraisal District is a political subdivision of the State of Texas. 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**

It is the mission of the Austin County Appraisal District (ACAD) to discover, list, and appraise all property within the boundaries of the District as accurately as possible in order to estimate a fair and equitable market value. The District will provide a well-managed office that will serve the public giving the same consideration, information, and assistance to each customer, as well as, provide up-to-date and accurate records to the taxing authorities.

The district will administer the laws under the Texas Property Tax Code and operate under the standards of

- The Property Tax Assistance Division of the Texas Comptroller's Office
- The International Association of Assessing Officers
- The Uniform Standards of Professional Appraisal Practices

## **OVERVIEW**

The Austin County Appraisal District is responsible for local property appraisal and exemption administration for 16 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals and estimated values by the appraisal district allocate the year's tax burden on the basis of each taxable property's market value. The District also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and for agricultural productivity valuation.

ACAD is responsible for 656 square miles and 38,858 property accounts within Austin County. Columbus Independent School District, Brenham Independent School District, and Burton Independent School District have properties that over-lap into Austin County. ACAD is responsible for the appraisal and exemption administration of those properties. These accounts are included within the number of property accounts. Brazos Independent School District overlaps into Ft. Bend County. ACAD is not responsible for the appraisal or exemption administration of those properties. The accounts that are within Ft. Bend County are not included in the number of property accounts.

ACAD's required operations are outlined in the Texas Administrative Code and are monitored by the Texas Comptroller of Public Accounts. Except as otherwise provided by the Texas Property Tax Code, all taxable property is appraised at "market value" as of January 1. Under the Texas

Property Tax Code, Section 1.04(7), “market value” means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if: exposed for sale in the open market with a reasonable time for the seller to find a purchaser; both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and; both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The Texas Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Section 23.23), productivity (Section 23.41), real property inventory (Section 23.12), dealer inventory (Sections 23.121, 23.124, 23.1241 and 23.127), nominal (Section 23.18) or restricted use properties (Section 23.83) and allocation of interstate property (Section 23.03).

### **TAXING JURISDICTIONS**

The Austin County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within Austin County. They are as follows:

- Austin County
- Bellville ISD
- Sealy ISD
- Brazos ISD
- Brenham ISD
- Burton ISD
- Columbus ISD
- City of Bellville
- City of Sealy
- Town of San Felipe
- City of Brazos Country
- City of Wallis
- Austin County Emergency Service District #1
- Austin County Emergency Service District #2
- Austin County Emergency Service District #3
- Bellville Hospital District

### **ACTIVITIES PERFORMED BY ACAD IN 2015**

The appraisal process is an art, not a science. The appraised value of real estate is calculated using specific information about each property. Using computer-assisted mass appraisal programs and recognized appraisal methods and techniques, information is compared with the data of similar properties and with recent cost and market data. The District, as required by the state of Texas, follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practices

(USPAP) to the extent they are applicable. Chapter 23 of the Texas Property Tax Code contains statutes dealing with appraisal methods and procedures. Section 23.01 of this chapter was amended in 1997 to specify that appraisal districts are required to comply with the mass appraisal standards of USPAP (Standard Six) when the appraised value of a property is established using mass appraisal techniques.

#### The ACAD's Valuation Process

In order to make a valuation, the staff must first identify new properties. This is done by viewing aerial photography, scouring local government records such as building permits, 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, disable veterans, charitable or religious organizations, and agricultural productivity valuation (this includes property that qualifies based on wildlife practices).

Then the data must be analyzed following the mass appraisal standards of the USPAP. Properties are grouped by school district, subdivision, town and neighborhood. Questions such as "does the ACAD 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 in line. Once this is determined, further adjustments are made according to existing professional standards.

Additionally ACAD must

- Analyze and revise office operations to conform with legislative changes,
- Compile and file reports required by the state,
- Work with customers regarding concerns and appeals,
- Prepare for state audits and inspections, and
- Perform required community outreach.

ACAD had 14 full-time employees during 2015 with the following classifications:

- 1 Administrative Professionals
- 4 Appraisers
- 2 Administrative Support Professional
- 7 Clerical / Support Staff

*Note: Because the work is highly technical and closely regulated, appraisers and professionals must obtain licensing and attend yearly training on legislative updates. Additionally, all staff are required by the State of Texas to obtain yearly customer service training.*

**MINERAL, INDUSTRIAL, UTILITY AND RELATED PERSONAL PROPERTY**

Mineral, industrial, utility and other related personal property is appraised by Pritchard & Abbott, Inc. (P&A) at the fair market value by utilizing approaches such as the cost approach, market approach, and income approach. The main source P&A uses for data collection is fieldwork by the appraisers and commercially/publicly available schedules developed on current costs such as Marshall & Swift, Handy-Whitman, Chemical Engineering Magazine, Oil & Gas Journal, etc. The validity of the values by P&A’s income and cost approaches to value is tested against actual market transactions, if and when these transaction and verifiable details of the transactions are disclosed to P&A. These transactions are checked for meeting all requisites of fair market value definition. Any conclusions from this analysis are also compared to industry benchmarks before being incorporated in the calibration procedure.

**PROPERTY TYPES APPRAISED**

ACAD is responsible for the appraisal of approximately 39,000 parcels. The following represents a summary of property types appraised by the district for 2015:

<b>PTAD Classification</b>	<b>Property Type</b>	<b>Parcel Count</b>	<b>Market Value</b>
A	Single Family	7,696	995,020,669
B	Multi-Family	100	25,604,930
C	Vacant Lots	1,519	33,491,392
D1	Qualified Ag Land	9,919	2,217,064,891
D2	Farm/Ranch Improvements on Qualified Ag Land	1,251	11,097,483
E1	Residential Farm/Ranch Improvements on Qualified Ag Land	3,779	641,668,482
E2	Manufactured Housing on Qualified Ag Land	432	11,028,718
E3	Non-Qualified Ag Land	884	46,463,780
E4	Miscellaneous Improvements on Non-Ag Land	3	455,048
F1	Commercial Real Property	855	189,068,651
F2	Industrial Real Property	58	110,479,362
G1	Oil & Gas	14,781	49,418,400
J1	Water Systems	1	7,628
J2	Gas Distribution Systems	3	94,420
J3	Electric Companies	59	38,223,063
J4	Telephone Companies	48	7,923,412
J5	Railroad	44	56,792,837

J6	Pipeline Companies	149	37,814,712
J7	Cable Television Companies	5	298,660
J8	Other Types of Utilities	42	58,347,350
L1	Commercial Personal Property	1,273	79,829,785
L2	Industrial Personal Property	247	228,272,585
M1	Mobile Homes	1,695	33,072,927
O	Real Property Inventory	90	1,488,112
S	Special Inventory	23	8,606,094
X	Exempt Property	782	132,762,669

### GENERAL INFORMATION

	2015	2014
Properties Inspected	5,815	4,596
Exemptions Processed	685	496
1-d-1 Applications Processed	581	571

### INQUIRY AND FORMAL PROTEST DATA

	2015	2014
Informal Appeals Processed	535	322
Formal Appeals Processed	958	1,097
ARB Decisions	81	89
Settlement & Waivers	626	783
Withdrawn Protests	77	103
ARB No Shows	147	122
Arbitration Cases	2	0
Litigation Cases	3	6

### CERTIFIED VALUE FOR ALL JURISDICTIONS

At least 95% of the 2015 appraisal records were not under protest or review by the Appraisal Review Board (ARB) as of July 20, 2015, therefore the ARB approved those records on that date. Certification of the 2015 Appraisal Roll occurred on July 23, 2015 by the Chief Appraiser. Certification statements were provided to each jurisdiction at that time. Copies of each of these documents are available for review at ACAD.

The following table represents the values at certification:

	2015		2014	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	4,835,851,941	2,591,150,811	4,702,795,138	2,526,568,174
Bellville ISD	2,665,005,744	1,127,260,504	2,654,323,256	1,158,637,605
Sealy ISD	1,862,731,855	1,082,385,773	1,753,103,959	1,100,429,001
Brazos ISD*	186,657,052	91,227,115	178,688,780	91,046,469
Brenham ISD*	40,703,330	10,751,731	39,695,507	10,806,707

Burton ISD*	794,537	191,010	803,250	195,470
Columbus ISD*	68,491,709	35,062,493	66,629,321	34,101,691
City of Bellville	258,405,407	253,648,380	258,283,415	253,819,149
City of Sealy	665,480,772	603,523,725	677,424,440	589,535,452
Town of San Felipe	98,102,293	81,698,536	97,138,050	81,577,036
City of Brazos Country	74,098,066	71,147,104	70,285,940	67,526,185
City of Wallis	49,888,133	47,467,759	48,042,340	45,786,459
Austin Co. ESD #1	423,141,888	283,168,767	404,675,839	267,532,543
Austin Co. ESD #2	1,230,122,904	882,340,140	1,165,767,840	886,249,651
Austin Co. ESD #3	186,790,027	104,978,506	178,823,617	99,894,735
Bellville Hospital Dist.	2,664,881,734	1,095,747,521	2,654,323,256	1,098,835,995

The following table represents the value under review as of certification:

	2015		2014	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	32,532,747	15,292,560	22,300,390	14,414,430
Bellville ISD	14,678,870	7,144,684	11,022,768	5,915,193
Sealy ISD	17,342,940	7,367,344	10,421,982	7,112,822
Brazos ISD*	196,407	167,080	855,640	722,491
Brenham ISD*	-0-	-0-	-0-	-0-
Burton ISD*	-0-	-0-	-0-	-0-
Columbus ISD*	-0-	-0-	-0-	-0-
City of Bellville	3,295,609	2,528,955	1,413,593	1,404,154
City of Sealy	9,045,068	4,238,839	4,476,896	4,465,978
Town of San Felipe	-0-	-0-	-0-	-0-
City of Brazos Country	814,902	659,123	-0-	-0-
City of Wallis	179,530	138,100	219,770	219,770
Austin Co. ESD #1	1,235,634	1,063,755	935,520	930,520
Austin Co. ESD #2	12,904,424	5,263,551	9,287,454	6,615,602
Austin Co. ESD #3	196,407	167,080	855,640	788,340
Bellville Hospital Dist.	14,678,870	6,941,468	11,022,768	5,411,283

\*Includes only that portion which is situated in Austin County.

#### AVERAGE VALUE OF SINGLE FAMILY RESIDENCE

	2015		2014	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	147,617	138,099	143,539	137,325
Bellville ISD	160,023	130,837	157,285	141,539
Sealy ISD	143,706	86,899	138,049	95,065
Brazos ISD*	91,879	57,632	87,486	85,232
Brenham ISD*	194,194	164,051	199,394	182,213
Burton ISD*	8,322	-0-	10,580	-0-

Columbus ISD*	144,231	115,331		141,382	121,585
City of Bellville	149,378	145,095		146,667	146,286
City of Sealy	121,738	116,178		117,553	116,584
Town of San Felipe	105,717	101,073		103,704	102,727
City of Brazos Country	319,700	315,069		303,875	300,430
City of Wallis	84,896	80,924		82,737	82,557
Austin Co. ESD #1	166,667	157,284		162,450	155,790
Austin Co. ESD #2	132,417	123,158		127,360	121,202
Austin Co. ESD #3	92,157	81,386		87,748	81,844
Bellville Hospital Dist.	160,023	122,233		157,285	124,857

\*Includes only that portion which is situated in Austin County.

### CERTIFIED NEW VALUE FOR ALL JURISDICTIONS

	2015		2014	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	50,460,664	47,133,524	40,698,153	37,292,826
Bellville ISD	24,679,080	19,212,780	25,599,017	22,053,739
Sealy ISD	22,058,291	12,357,831	13,820,029	4,321,200
Brazos ISD*	2,203,553	1,340,031	601,924	170,412
Brenham ISD*	473,468	370,068	494,525	479,525
Burton ISD*	1,833	1,833	-0-	-0-
Columbus ISD*	1,044,439	894,439	182,658	104,358
City of Bellville	1,907,792	1,765,792	3,316,995	3,144,995
City of Sealy	6,253,802	5,983,802	5,224,612	4,943,642
Town of San Felipe	639,742	602,742	230,521	208,021
City of Brazos Country	2,393,624	2,393,624	641,354	641,354
City of Wallis	753,307	738,307	35,957	5,957
Austin Co. ESD #1	6,733,899	6,396,868	2,170,618	1,868,068
Austin Co. ESD #2	13,268,578	12,348,838	9,467,359	8,400,539
Austin Co. ESD #3	2,203,553	2,033,603	601,924	429,652
Bellville Hospital Dist.	24,679,080	16,931,307	25,599,017	18,614,702

\*Includes only that portion which is situated in Austin County.

### EXEMPTIONS FOR ALL JURISDICTIONS

ACAD is responsible for administering the exemption applications filed by property owners. The following represents the number of exemptions granted (local option and state mandated) and the value lost for 2015 as of certification. A complete list is available at ACAD along with a comparison of the prior year.

	Homestead	Count	Over 65	Count	Disabled Person	Count	Disabled Vet**	Count
Austin County	37,306,856	7,670	19,078,172	2,821	0	0	6,935,642	207
Bellville ISD	85,731,333	3,627	13,887,675	1,456	486,602	62	3,040,092	100
Sealy ISD	173,605,884	3,359	9,399,971	987	485,378	62	1,708,168	77

Brazos ISD*	16,183,160	577	1,636,669	174	126,441	16	897,399	19
Brenham ISD*	624,362	27	134,400	9	0	0	12,000	1
Burton ISD*	16,643	2	0	0	0	0	0	0
Columbus ISD*	3,036,772	108	450,026	47	20,000	2	12,000	1
City of Bellville	0	0	1,890,212	380	0	0	1,242,084	30
City of Sealy	0	0	4,174,408	421	0	0	811,401	34
Town of San Felipe	0	0	386,243	81	17,500	5	391,308	7
City of Brazos Country	0	0	0	0	0	0	22,000	2
City of Wallis	0	0	350,646	119	0	0	922,432	13
Austin Co. ESD #1	4,113,914	848	1,890,190	282	0	0	593,993	18
Austin Co. ESD #2	11,138,531	2,276	4,547,215	667	0	0	1,476,183	57
Austin Co. ESD #3	2,733,827	569	1,309,027	196	0	0	1,182,399	19
Bellville Hospital Dist.	115,968,444	3,609	14,596,839	1,517	522,031	64	3,607,274	106

\*Includes only that portion which is situated in Austin County.

\*\*Includes the 100% Disabled Veterans Exemption (Section 11.131(b) of the Property Tax Code) and the Disabled Veteran's or Survivor's Exemption (Section 11.22 of the Property Tax Code)

	Abatements	Count	Pollution Control	Count	Freeport	Count	Other	Count
Austin County	14,374,654	5	8,926,834	5	0	0	0	0
Bellville ISD	0	0	140,950	0	0	0	0	0
Sealy ISD	0	0	8,785,884	4	0	0	0	0
Brazos ISD*	0	0	0	0	0	0	0	0
Brenham ISD*	0	0	0	0	0	0	0	0
Burton ISD*	0	0	0	0	0	0	0	0
Columbus ISD*	0	0	0	0	0	0	0	0
City of Bellville	0	0	0	0	0	0	0	0
City of Sealy	14,374,654	5	7,658,453	2	0	0	0	0
Town of San Felipe	0	0	0	0	0	0	0	0
City of Brazos Country	0	0	0	0	0	0	0	0
City of Wallis	0	0	0	0	0	0	0	0
Austin Co. ESD #1	0	0	0	0	0	0	0	0
Austin Co. ESD #2	0	0	8,785,884	4	8,830	1	0	0
Austin Co. ESD #3	0	0	0	0	0	0	0	0
Bellville Hospital Dist.	0	0	140,950	1	0	0	0	0

\*Includes only that portion which is situated in Austin County.

## 2015 STATE OF TEXAS OVERSIGHT

### The Property Value Study (PVS)

The PVS is a biennial audit by the Texas State Comptroller of Public Accounts Property Tax Assistance Division (PTAD). PTAD conducts the PVS to estimate a school district's taxable property value. The results released January 31, 2015, for the 2014 PVS, indicated that ACAD was appraising at market value and that PTAD accepted the appraisal district values for all school districts in Austin County. ACAD will undergo a PVS for 2016.

### Methods and Assistance Program (MAP) Reviews

Property Tax Code Section 5.102 requires that the Comptroller of Public Accounts Property Tax Assistance Division (PTAD) reviews county appraisal district (CAD) governance, taxpayer



assistance, operating standards, appraisal standards, and procedures and methodology at least once every two years. ACAD was reviewed for 2015. The report for 2015 was released January 22, 2016, which indicated that ACAD passed all the Mandatory Requirements. ACAD received a “Meets All” rating of 100 in the areas of Governance, Taxpayer Assistance, Operating Procedures, and Appraisal Standards, Procedures and Methodology. A copy of the full report is available for inspection on our website ([www.austincad.org](http://www.austincad.org)), at ACAD’s office, or on the Comptroller’s website (<http://comptroller.texas.gov/taxinfo/proptax/map/2015.html>).

### **LEGISLATIVE CHANGES**

ACAD will continue to administer the new laws that were a result of the 84<sup>th</sup> Legislative session held in 2015. Bills that relate to the property tax system are closely monitored and implemented.

### **ACAD AND THE FUTURE**

ACAD expects operating expenses to rise in the coming years based on population growth and increased state regulatory mandates. A staff member will be added in 2016 to allow for an additional data entry clerk. It is ACAD’s intention to implement an in house scanning project of certain documents in the property files to provide more office space by reducing filing cabinets. Also, the need for another aerial photography project will be a topic of discussion in the upcoming budgetary meetings with the Board of Directors.

While technology can assist ACAD in locating and evaluating new properties and changes to existing property, a personal inspection is ultimately necessary.

#### Population Growth

The estimated population for Austin County as of January 1, 2014 is 29,346 according to the Texas State Data Center offices in the Institute for Demographic and Socioeconomic Research at The University of Texas at San Antonio published May 2015. From 2000 through 2014, the population of Austin County increased from 23,590 to 29,346 – a 24.4% increase.

The population increased 20.5% from 2000 through 2010. At the same rate of migration, the Austin County population is expected to reach approximately 34,240 by 2020.

*(Data retrieved February 11, 2016 from <http://txsdc.utsa.edu/Data> and [http://factfinder2.census.gov/faces/nav/jsf/pages/community\\_facts.xhtml](http://factfinder2.census.gov/faces/nav/jsf/pages/community_facts.xhtml))*

Population growth, in turn, brings new dwellings and increased business activity. In fact, the United States Census Bureau, in their 2010-2014 American Community Survey 5-Year Estimates, indicates that there were approximately 12,953 housing units in Austin County, with 2,708 being built between 2000 and 2009 and 229 of them being built in 2010 or later.

*(Retrieved March 10, 2015 from [http://factfinder2.census.gov/faces/nav/jsf/pages/community\\_facts.xhtml](http://factfinder2.census.gov/faces/nav/jsf/pages/community_facts.xhtml))*

Please contact the appraisal district if you have any questions regarding this report at:

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