

2020 Annual Report

Greg Cook, Chief Appraiser

AUSTIN COUNTY APPRAISAL DISTRICT | 906 E. AMELIA ST., BELLVILLE, TEXAS 77418

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 45,616 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 2020

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, 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 (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 16 full-time employees during 2020 with the following classifications:

- 1 Administrative Professional
- 5 Appraisers
- 2 Administrative Support Professionals
- 8 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 45,616 parcels. The following represents a summary of property types appraised by the district for 2020:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family	8,010	1,513,374,133
B	Multi-Family	100	27,220,820
C	Vacant Lots	1,478	54,080,385
D1	Qualified Ag Land	8,654	3,003,627,539
D2	Farm/Ranch Improvements on Qualified Ag Land	3,762	204,397,528
E1	Residential Farm/Ranch Improvements on Qualified Ag Land	3,485	671,612,129
E2	Manufactured Housing on Qualified Ag Land	399	15,849,475
E3	Non-Qualified Ag Land	505	37,340,038
E4	Miscellaneous Improvements on Non-Ag Land	10	1,410,601
F1	Commercial Real Property	835	243,871,162
F2	Industrial Real Property	81	203,781,491
G1	Oil & Gas	9,494	25,351,290
J1	Water Systems	1	86,031
J2	Gas Distribution Systems	3	143,620
J3	Electric Companies	59	44,013,382
J4	Telephone Companies	58	8,770,146
J5	Railroad	41	62,647,069

J6	Pipeline Companies	160	150,172,245
J7	Cable Television Companies	4	206,630
J8	Other Types of Utilities	22	8,625,430
J9	Railroad Rolling Stock	2	15,418,031
L1	Commercial Personal Property	1,169	91,228,167
L2	Industrial Personal Property	323	286,906,867
M1	Mobile Homes	1909	43,980,689
O	Real Property Inventory	78	3,714,364
S	Special Inventory	25	11,357,511
X	Exempt Property	4,637	180,272,591

GENERAL INFORMATION

	2020	2019
Properties Inspected	7,685	8,171
Exemptions Processed	865	826
1-d-1 Applications Processed	551	679

INQUIRY AND FORMAL PROTEST DATA

	2020	2019
Informal Appeals Processed	75	356
Formal Appeals Processed	1,920	2,004
ARB Decisions	228	240
Settlement & Waivers	1,146	1,302
Withdrawn Protests	299	275
ARB No Shows	244	182
Arbitration Cases	10	4
Litigation Cases	4	4

CERTIFIED VALUE FOR ALL JURISDICTIONS

At least 95% of the 2020 appraisal records were not under protest or review by the Appraisal Review Board (ARB) as of July 16, 2020, therefore the ARB approved those records on that date. Certification of the 2020 Appraisal Roll occurred on July 24, 2020 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 APPROVED values at certification:

	2020		2019	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	6,818,160,441	3,520,615,092	6,658,840,935	3,416,070,529
Bellville ISD	3,672,174,965	1,547,444,760	3,602,262,408	1,474,828,510
Sealy ISD	2,660,820,450	1,458,354,070	2,580,082,189	1,442,218,099
Brazos ISD*	315,980,464	140,437,257	311,481,014	136,536,225

Brenham ISD*	50,720,258	18,568,027	48,523,469	16,221,871
Burton ISD*	806,293	220,272	836,144	314,703
Columbus ISD*	102,240,030	54,236,870	100,320,811	52,587,256
City of Bellville	359,227,239	320,493,260	344,105,167	306,833,314
City of Sealy	896,217,337	779,150,184	896,854,066	775,568,856
Town of San Felipe	154,746,116	126,488,566	140,924,574	113,835,532
City of Brazos Country	101,787,152	96,771,112	104,672,907	99,541,355
City of Wallis	78,563,382	64,738,530	77,914,662	63,776,506
Austin Co. ESD #1	640,288,379	417,506,666	626,869,632	405,132,782
Austin Co. ESD #2	1,739,951,473	1,134,642,911	1,679,552,127	1,113,527,797
Austin Co. ESD #3	315,965,542	154,899,692	311,450,911	151,324,550
Bellville Hospital Dist.	3,672,175,055	1,478,818,527	3,602,262,498	1,409,558,903

The following table represents the value UNDER REVIEW as of certification:

	2020		2019	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	150,251,195	102,683,313	37,562,131	28,592,931
Bellville ISD	80,969,298	46,547,272	19,820,895	14,033,525
Sealy ISD	63,174,952	44,095,399	17,285,441	12,528,633
Brazos ISD*	5,555,625	4,179,537	455,795	379,114
Brenham ISD*	0	0	0	0
Burton ISD*	36,803	36,803	0	0
Columbus ISD*	514,517	454,517	0	0
City of Bellville	6,202,304	6,109,457	4,973,528	4,852,485
City of Sealy	17,584,771	17,282,170	7,778,438	7,724,949
Town of San Felipe	5,533,127	5,333,966	823,660	530,364
City of Brazos Country	6,816,007	6,634,049	2,470,394	2,259,189
City of Wallis	3,063,560	2,741,365	455,795	455,795
Austin Co. ESD #1	20,119,248	16,416,027	5,844,215	4,075,660
Austin Co. ESD #2	37,084,732	29,693,951	8,928,126	8,497,491
Austin Co. ESD #3	5,555,625	4,566,440	455,795	445,795
Bellville Hospital Dist.	80,969,298	44,061,597	19,820,895	13,235,705

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

AVERAGE VALUE OF SINGLE-FAMILY RESIDENCE

	2020		2019	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	190,359	176,457	193,526	183,304
Bellville ISD	198,868	170,263	208,945	180,620
Sealy ISD	198,483	121,678	189,454	125,086
Brazos ISD*	109,401	76,692	116,034	84,300
Brenham ISD*	172,172	146,393	325,921	289,378

Burton ISD*	106,196	81,196		9,129	0
Columbus ISD*	186,532	158,233		205,262	176,457
City of Bellville	170,328	168,737		177,277	174,964
City of Sealy	159,670	157,419		153,557	150,199
Town of San Felipe	136,793	134,085		142,514	138,498
City of Brazos Country	421,807	420,252		420,226	416,044
City of Wallis	104,233	102,179		109,341	106,349
Austin Co. ESD #1	218,651	211,317		223,224	213,772
Austin Co. ESD #2	191,339	165,971		171,440	162,045
Austin Co. ESD #3	109,401	102,044		116,204	107,899
Bellville Hospital Dist.	198,868	156,210		208,945	163,320

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

CERTIFIED NEW VALUE FOR ALL JURISDICTIONS

	2020		2019	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	50,412,579	50,088,910	46,115,352	43,093,677
Bellville ISD	28,057,329	27,791,760	24,794,602	20,694,005
Sealy ISD	18,918,216	16,782,226	16,784,135	4,466,662
Brazos ISD*	2,121,082	2,030,228	2,880,492	1,961,961
Brenham ISD*	136,749	136,749	447,888	407,888
Burton ISD*	0	0	0	0
Columbus ISD*	1,179,203	1,149,899	1,208,235	986,235
City of Bellville	7,261,175	7,261,175	4,184,957	4,097,457
City of Sealy	4,945,547	4,935,547	3,184,585	2,910,585
Town of San Felipe	1,529,280	1,443,278	1,901,279	1,881,279
City of Brazos Country	963,487	963,487	322,274	322,274
City of Wallis	997,430	997,430	1,083,898	818,445
Austin Co. ESD #1	6,227,636	6,137,285	5,641,963	5,384,502
Austin Co. ESD #2	10,917,273	10,896,298	8,827,845	7,792,770
Austin Co. ESD #3	2,121,082	2,115,862	2,880,492	2,499,489
Bellville Hospital Dist.	28,057,329	26,580,957	24,794,602	17,800,090

*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 2020 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	43,149,599	7,886	22,925,413	3,482	0	0	14,330,682	255
Bellville ISD	84,830,779	3,646	16,500,050	1,756	434,217	55	7,421,937	114

Sealy ISD	216,155,622	6,871	12,584,409	1,345	500,269	60	3,562,856	103
Brazos ISD*	16,509,866	1,114	2,078,150	230	160,000	17	1,235,613	23
Brenham ISD*	597,583	25	150,329	11	0	0	0	0
Burton ISD*	62,833	3	10,000	1	10,000	1	0	0
Columbus ISD*	2,837,584	120	580,512	63	0	0	156,897	3
City of Bellville	0	0	2,191,509	447	0	0	1,944,918	32
City of Sealy	0	0	4,809,232	498	0	0	1,649,520	44
Town of San Felipe	0	0	519,180	118	13,334	3	548,242	12
City of Brazos Country	0	0	0	0	0	0	41,500	4
City of Wallis	0	0	401,455	144	0	0	1,070,155	15
Austin Co. ESD #1	4,319,323	904	2,391,815	349	0	0	834,015	27
Austin Co. ESD #2	11,461,910	2,394	5,758,429	876	0	0	3,345,140	74
Austin Co. ESD #3	2,661,694	583	1,528,832	244	0	0	1,523,677	25
Bellville Hospital Dist.	151,980,579	3,614	16,979,773	1,796	458,407	57	8,344,457	118

*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	0	0	23,368,922	8	0	0	565,688	2
Bellville ISD	0	0	187,390	2	0	0	515,688	2
Sealy ISD	0	0	23,181,532	6	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	232,012	1
City of Sealy	0	0	22,211,092	5	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	23,181,532	6	2,665,580	3	0	0
Austin Co. ESD #3	0	0	0	0	0	0	0	0
Bellville Hospital Dist.	0	0	187,390	2	0	0	565,688	2

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

** For 2021, "Other" is Surviving Spouse

2020 STATE OF TEXAS OVERSIGHT

The Property Value Study (PVS)

The PVS is a biennial audit of the Appraisal District's values 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. ACAD underwent a Property Value Study for 2020 and the results will be released January 31, 2021. The 2018 PVS results indicated all three school districts fell within the confidence interval. The results can be found on the Comptroller's website at <https://comptroller.texas.gov/taxes/property-tax/pvs/index.php>.

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 2019. The report for 2019 was released January 24, 2020, 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), at ACAD’s office, or on the Comptroller’s website at <https://comptroller.texas.gov/taxes/property-tax/map/2019/index.php>. The 2021 review for ACAD was conducted in January. The results will be released by January 31, 2022.

LEGISLATIVE CHANGES

ACAD will continue to administer the new laws that were a result of the 86th Legislative session held in 2019. Changes indicated by the 87th Legislative session held in 2021, will be implemented in September of that year, if applicable. 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.

Staffing needs were reviewed during the 2021 budgetary process, and an additional appraiser’s position was added. Additional office space was added in the existing building to accommodate new staff members.

ACAD is continuing with its in-house scanning project of certain documents in the property files to provide more office space by reducing filing cabinets. A part-time employee was hired to work this project.

An aerial imagery project was completed in February 2020. ACAD is currently on a 2-year flight plan. While technology can assist ACAD in locating and evaluating new properties and changes to existing property, a personal inspection is ultimately necessary.

In August 2019, ACAD began a Computer Automated Mass Appraisal System conversion to Paragon, a product of Pritchard and Abbott Inc. Throughout 2020, ACAD worked with Paragon to verify values and all other information in the CAMA system.

Population Growth

The estimated population for Austin County as of July 1, 2019 was 30,032 according to the United States Census Bureau's 2019 Population Estimate. From 2000 through 2019, the population of Austin County increased from 23,590 to the estimated 30,032 – a 17.36% increase.

(Data retrieved January 15, 2021 from data.census.gov.)

Population growth, in turn, brings new dwellings and increased business activity. In fact, the United States Census Bureau, in their 2015-2019 American Community Survey 5-Year Estimates, indicates that there were approximately 13,278 housing units in Austin County, with 2635 being built between 2000 and 2009, 550 being built in between 2010 and 2013, and 581 being built in 2014 or later.

(Data retrieved January 15, 2021 from data.census.gov.)

*Due to the Covid-19 pandemic, certain functions of the appraisal process had to be postponed or were limited, including physical inspection of properties.

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

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