

2019 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 39,076 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 2019

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, 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 2019 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 just over 39,000 parcels. The following represents a summary of property types appraised by the district for 2019:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family	8,007	1,393,801,986
B	Multi-Family	104	26,522,191
C	Vacant Lots	1,444	47,074,760
D1	Qualified Ag Land	8,644	2,956,959,852
D2	Farm/Ranch Improvements on Qualified Ag Land	1,300	16,097,244
E1	Residential Farm/Ranch Improvements on Qualified Ag Land	3,754	850,083,484
E2	Manufactured Housing on Qualified Ag Land	439	15,947,136
E3	Non-Qualified Ag Land	731	58,857,910
E4	Miscellaneous Improvements on Non-Ag Land	18	360,702
F1	Commercial Real Property	891	250,107,075
F2	Industrial Real Property	82	197,218,171
G1	Oil & Gas	14,387	27,520,480
J1	Water Systems	2	96,273
J2	Gas Distribution Systems	3	126,340
J3	Electric Companies	27	44,239,117
J4	Telephone Companies	48	9,805,349
J5	Railroad	43	57,626,559

J6	Pipeline Companies	154	114,369,963
J7	Cable Television Companies	4	225,160
J8	Other Types of Utilities	22	8,801,250
J9	Railroad Rolling Stock	2	14,833,795
L1	Commercial Personal Property	1,276	86,515,764
L2	Industrial Personal Property	291	292,540,415
M1	Mobile Homes	1,897	41,683,529
O	Real Property Inventory	71	3,866,904
S	Special Inventory	24	10,855,938
X	Exempt Property	931	169,299,085

GENERAL INFORMATION

	2019	2018
Properties Inspected	8,171	6,230
Exemptions Processed	826	715
1-d-1 Applications Processed	679	725

INQUIRY AND FORMAL PROTEST DATA

	2019	2018
Informal Appeals Processed	356	588
Formal Appeals Processed	2,004	1,745
ARB Decisions	240	317
Settlement & Waivers	1,302	980
Withdrawn Protests	275	246
ARB No Shows	182	162
Arbitration Cases	4	6
Litigation Cases	4	6

CERTIFIED VALUE FOR ALL JURISDICTIONS

At least 95% of the 2019 appraisal records were not under protest or review by the Appraisal Review Board (ARB) as of July 16, 2019, therefore the ARB approved those records on that date. Certification of the 2019 Appraisal Roll occurred on July 18, 2019 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:

	2019		2018	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	6,658,840,935	3,416,070,529	6,376,688,160	3,184,612,224
Bellville ISD	3,602,262,408	1,474,828,510	3,431,916,259	1,351,604,911
Sealy ISD	2,580,082,189	1,442,218,099	2,494,845,035	1,368,400,506
Brazos ISD*	311,481,014	136,536,225	291,550,676	118,324,037

Brenham ISD*	48,523,469	16,221,871		46,137,264	14,515,562
Burton ISD*	836,144	314,703		761,340	239,340
Columbus ISD*	100,320,811	52,587,256		96,242,686	49,268,442
City of Bellville	344,105,167	306,833,314		323,604,131	284,236,734
City of Sealy	896,854,066	775,568,856		893,049,800	765,793,260
Town of San Felipe	140,924,574	113,835,532		126,723,625	99,648,003
City of Brazos Country	104,672,907	99,541,355		95,638,689	89,677,430
City of Wallis	77,914,662	63,776,506		75,340,759	60,336,918
Austin Co. ESD #1	626,869,632	405,132,782		587,403,414	363,749,356
Austin Co. ESD #2	1,679,552,127	1,113,527,797		1,642,765,330	1,074,694,131
Austin Co. ESD #3	311,450,911	151,324,550		291,504,865	132,519,342
Bellville Hospital Dist.	3,602,262,498	1,409,558,903		3,431,608,653	1,294,321,946

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

	2019		2018	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	37,562,131	28,592,931	140,095,397	92,184,180
Bellville ISD	19,820,895	14,033,525	83,070,327	46,259,352
Sealy ISD	17,285,441	12,528,633	51,654,815	35,682,862
Brazos ISD*	455,795	379,114	2,853,611	1,613,557
Brenham ISD*	-0-	-0-	800,767	401,214
Burton ISD*	-0-	-0-	-0-	-0-
Columbus ISD*	-0-	-0-	1,715,877	865,646
City of Bellville	4,973,528	4,852,485	13,874,155	13,651,650
City of Sealy	7,778,438	7,724,949	19,646,151	18,819,587
Town of San Felipe	823,660	530,364	4,808,306	4,548,141
City of Brazos Country	2,470,394	2,259,189	7,198,258	6,961,763
City of Wallis	455,795	455,795	1,271,160	1,226,595
Austin Co. ESD #1	5,844,215	4,075,660	16,549,835	14,903,895
Austin Co. ESD #2	8,928,126	8,497,491	31,870,003	25,182,871
Austin Co. ESD #3	455,795	445,795	2,853,611	1,910,313
Bellville Hospital Dist.	19,820,895	13,235,705	82,954,637	43,648,635

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

AVERAGE VALUE OF SINGLE-FAMILY RESIDENCE

	2019		2018	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	193,526	183,304	190,203	176,382
Bellville ISD	208,945	180,620	204,230	172,215
Sealy ISD	189,454	125,086	187,302	119,446
Brazos ISD*	116,034	84,300	113,632	79,221
Brenham ISD*	325,921	289,378	311,478	261,514

Burton ISD*	9,129	-0-		9,601	-0-
Columbus ISD*	205,262	176,457		205,120	165,945
City of Bellville	177,277	174,964		175,700	170,051
City of Sealy	153,557	150,199		152,770	145,168
Town of San Felipe	142,514	138,498		137,708	133,124
City of Brazos Country	420,226	416,044		406,872	397,372
City of Wallis	109,341	106,349		107,671	101,566
Austin Co. ESD #1	223,224	213,772		220,609	207,110
Austin Co. ESD #2	171,440	162,045		169,357	155,259
Austin Co. ESD #3	116,204	107,899		113,979	102,651
Bellville Hospital Dist.	208,945	163,320		204,230	156,566

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

CERTIFIED NEW VALUE FOR ALL JURISDICTIONS

	2019		2018	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	46,115,352	43,093,677	66,299,465	62,622,877
Bellville ISD	24,794,602	20,694,005	29,294,275	24,168,618
Sealy ISD	16,784,135	4,466,662	32,579,693	18,534,102
Brazos ISD*	2,880,492	1,961,961	2,859,743	1,869,267
Brenham ISD*	447,888	407,888	1,005,975	1,005,975
Burton ISD*	-0-	-0-	-0-	-0-
Columbus ISD*	1,208,235	986,235	559,779	405,279
City of Bellville	4,184,957	4,097,457	1,440,845	1,278,395
City of Sealy	3,184,585	2,910,585	15,237,765	14,861,565
Town of San Felipe	1,901,279	1,881,279	613,819	576,969
City of Brazos Country	322,274	322,274	1,483,794	1,476,294
City of Wallis	1,083,898	818,445	1,274,485	1,118,615
Austin Co. ESD #1	5,641,963	5,384,502	4,747,105	4,467,315
Austin Co. ESD #2	8,827,845	7,792,770	24,916,894	23,657,444
Austin Co. ESD #3	2,880,492	2,499,489	2,859,743	2,474,555
Bellville Hospital Dist.	24,794,602	17,800,090	29,294,275	19,590,776

*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 2019 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	43,738,273	8,068	22,169,626	3,359	0	0	10,314,940	240
Bellville ISD	86,963,778	3,739	15,996,319	1,696	499,783	62	4,549,283	117

Sealy ISD	216,634,651	3,616	11,869,206	1,269	511,122	62	2,754,650	89
Brazos ISD*	17,049,626	609	2,031,384	225	188,077	22	1,318,105	25
Brenham ISD*	597,534	25	135,300	19	0	0	0	0
Burton ISD*	18,257	2	0	0	0	0	0	0
Columbus ISD*	2,766,894	119	550,899	60	-0-	-0-	12,000	1
City of Bellville	0	0	2,103,774	427	0	0	1,160,457	29
City of Sealy	0	0	4,761,861	490	0	0	1,130,791	34
Town of San Felipe	0	0	479,150	108	15,000	3	421,919	10
City of Brazos Country	0	0	0	0	0	0	31,500	3
City of Wallis	0	0	396,000	141	0	0	1,237,055	16
Austin Co. ESD #1	4,448,118	928	2,269,401	349	0	0	695,082	24
Austin Co. ESD #2	11,668,042	2,436	5,541,444	836	0	0	2,587,560	63
Austin Co. ESD #3	2,749,625	598	1,495,184	236	0	0	1,665,002	25
Bellville Hospital Dist.	151,715,443	3,713	16,512,372	1,746	523,479	64	5,275,296	120

*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	8,413,930	5	21,585,854	8	0	0	557,733	2
Bellville ISD	0	0	156,168	2	0	0	507,733	2
Sealy ISD	0	0	21,429,686	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	226,973	1
City of Sealy	8,413,930	5	20,462,606	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	21,429,686	6	19,770,315	2	0	0
Austin Co. ESD #3	0	0	0	0	0	0	0	0
Bellville Hospital Dist.	0	0	156,168	2	0	0	557,733	2

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

2019 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 2018 and the results released January 31, 2019. The 2018 PVS results indicate all three school districts fall 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>. ACAD will undergo another study for 2020, with the results being released at the end of January 2021.

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 next review for ACAD will be conducted beginning April 2021. 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 2020 budgetary process, and an additional appraiser’s position was added. Also, Pritchard and Abbott Inc. was contracted to inspect and appraise commercial properties.

It is ACAD’s intention to continue with the implementation of an in-house scanning project of certain documents in the property files to provide more office space by reducing filing cabinets.

An aerial imagery project was completed in January 2017. Though on a 2-year flight-plan, flights scheduled for 2019 were not completed due to extended periods of cloud cover. As of January 2020, a new aerial imagery project has begun. 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.

Population Growth

The estimated population for Austin County as of July 1, 2018 was 29,989 according to the United States Census Bureau's 2018 Population Estimate. From 2000 through 2010, the population of Austin County increased from 23,590 to 28,417 – a 20.46% increase. At the same rate of migration, the Austin County population is expected to reach approximately 36,542 by 2020.

(Data retrieved January 31, 2020 from https://factfinder.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 2013-2017 American Community Survey 5-Year Estimates, indicates that there were approximately 13,132 housing units in Austin County, with 2,705 being built between 2000 and 2009, 402 being built in between 2010 and 2013, and 270 being built in 2014 or later.

(Retrieved January 31, 2020 from https://factfinder.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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