

2021 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 17 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 44,538 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
- MUD #1

ACTIVITIES PERFORMED BY ACAD IN 2021

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 19 full-time employees during 2021 with the following classifications:

- 1 Administrative Professional
- 6 Appraisers
- 3 Administrative Support Professionals
- 9 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 44,538 parcels. The following represents a summary of property types appraised by the district for 2021:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family	8,177	1,537,044,659
B	Multi-Family	100	37,856,676
C	Vacant Lots	1,419	58,914,263
D1	Qualified Ag Land	8,658	3,122,561,928
D2	Farm/Ranch Improvements on Qualified Ag Land	3,819	207,372,877
E1	Residential Farm/Ranch Improvements on Qualified Ag Land	3,855	758,836,448
E2	Manufactured Housing on Qualified Ag Land	407	17,163,104
E3	Non-Qualified Ag Land	514	43,450,748
E4	Miscellaneous Improvements on Non-Ag Land	14	3,920,526
F1	Commercial Real Property	828	266,873,700
F2	Industrial Real Property	89	227,592,779
G1	Oil & Gas	8,159	19,799,630
J1	Water Systems	1	102,764
J2	Gas Distribution Systems	3	152,560
J3	Electric Companies	58	46,926,423
J4	Telephone Companies	61	8,693,837
J5	Railroad	42	66,002,836

J6	Pipeline Companies	160	125,117,885
J7	Cable Television Companies	4	206,630
J8	Other Types of Utilities	18	8,115,710
J9	Railroad Rolling Stock	2	16,586,692
L1	Commercial Personal Property	1,162	82,053,311
L2	Industrial Personal Property	322	310,085,380
M1	Mobile Homes	1,962	48,237,036
O	Real Property Inventory	278	8,206,102
S	Special Inventory	25	9,784,875
X	Exempt Property	4,401	213,642,701

GENERAL INFORMATION

	2021	2020
Properties Inspected	8298	7,685
Exemptions Processed	1298	865
1-d-1 Applications Processed	812	551

INQUIRY AND FORMAL PROTEST DATA

	2021	2020
Informal Appeals Processed	45	75
Formal Appeals Processed	1,635	1,920
ARB Decisions	246	228
Settlement & Waivers	982	1,146
Withdrawn Protests	254	299
ARB No Shows	150	244
Arbitration Cases	5	10
Litigation Cases	5	4

CERTIFIED VALUE FOR ALL JURISDICTIONS

At least 95% of the 2021 appraisal records were not under protest or review by the Appraisal Review Board (ARB) as of July 14, 2021, therefore the ARB approved those records on that date. Certification of the 2021 Appraisal Roll occurred on July 15, 2021, 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:

	2021		2020	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	7,058,886,200	3,669,459,564	6,818,160,441	3,520,615,092
Bellville ISD	3,827,244,495	1,590,404,151	3,672,174,965	1,547,444,760
Sealy ISD	2,725,196,415	1,617,648,660	2,660,820,450	1,458,354,070
Brazos ISD*	326,601,631	149,138,316	315,980,464	140,437,257

Brenham ISD*	51,148,273	19,821,842	50,720,258	18,568,027
Burton ISD*	843,988	271,252	806,293	220,272
Columbus ISD*	111,264,736	57,411,193	102,240,030	54,236,870
City of Bellville	399,544,250	335,417,588	359,227,239	320,493,260
City of Sealy	966,896,715	835,500,025	896,217,337	779,150,184
Town of San Felipe	162,544,542	135,466,688	154,746,116	126,488,566
City of Brazos Country	98,495,257	93,537,758	101,787,152	96,771,112
City of Wallis	82,777,883	68,532,078	78,563,382	64,738,530
Austin Co. ESD #1	648,982,160	430,503,735	640,288,379	417,506,666
Austin Co. ESD #2	1,798,932,503	1,214,931,682	1,739,951,473	1,134,642,911
Austin Co. ESD #3	326,806,521	163,356,917	315,965,542	154,899,692
Bellville Hospital Dist.	3,827,244,495	1,516,785,121	3,672,175,055	1,478,818,527
Austin County MUD#1	896,180	896,180	NA	NA

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

	2021		2020	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	186,411,178	117,950,589	150,251,195	102,683,313
Bellville ISD	107,777,922	56,374,550	80,969,298	46,547,272
Sealy ISD	69,649,265	50,039,371	63,174,952	44,095,399
Brazos ISD*	6,480,185	4,044,130	5,555,625	4,179,537
Brenham ISD*	796,629	460,618	0	0
Burton ISD*	0	0	36,803	36,803
Columbus ISD*	1,707,177	730,131	514,517	454,517
City of Bellville	12,434,077	11,885,362	6,202,304	6,109,457
City of Sealy	19,719,150	19,313,181	17,584,771	17,282,170
Town of San Felipe	2,439,557	2,431,650	5,533,127	5,333,966
City of Brazos Country	9,704,980	9,446,112	6,816,007	6,634,049
City of Wallis	2,019,219	1,923,000	3,063,560	2,741,365
Austin Co. ESD #1	20,663,482	17,266,464	20,119,248	16,416,027
Austin Co. ESD #2	39,938,231	32,810,679	37,084,732	29,693,951
Austin Co. ESD #3	6,480,185	4,599,028	5,555,625	4,566,440
Bellville Hospital Dist.	107,777,922	53,467,713	80,969,298	44,061,597
Austin County MUD#1	0	0	NA	NA

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

AVERAGE VALUE OF SINGLE-FAMILY RESIDENCE

	2021		2020	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	188,733	181,348	190,359	176,457
Bellville ISD	203,382	175,218	198,868	170,263
Sealy ISD	189,918	144,353	198,483	121,678

Brazos ISD*	113,250	80,709		109,401	76,692
Brenham ISD*	170,750	145,750		172,172	146,393
Burton ISD*	105,024	80,024		106,196	81,196
Columbus ISD*	195,730	167,349		186,532	158,233
City of Bellville	173,013	170,139		170,328	168,737
City of Sealy	165,236	163,682		159,670	157,419
Town of San Felipe	139,492	137,832		136,793	134,085
City of Brazos Country	420,839	420,254		421,807	420,252
City of Wallis	109,655	108,015		104,233	102,179
Austin Co. ESD #1	219,570	213,453		218,651	211,317
Austin Co. ESD #2	178,456	171,617		191,339	165,971
Austin Co. ESD #3	113,250	106,273		109,401	102,044
Bellville Hospital Dist.	203,382	160,174		198,868	156,210
Austin County MUD#1	0	0		NA	NA

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

CERTIFIED NEW VALUE FOR ALL JURISDICTIONS

	2021		2020	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	74,746,396	74,398,366	50,412,579	50,088,910
Bellville ISD	30,783,546	30,540,493	28,057,329	27,791,760
Sealy ISD	37,061,840	35,720,620	18,918,216	16,782,226
Brazos ISD*	4,728,481	4,495,574	2,121,082	2,030,228
Brenham ISD*	605,899	575,012	136,749	136,749
Burton ISD*	0	0	0	0
Columbus ISD*	1,566,630	1,504,254	1,179,203	1,149,899
City of Bellville	1,188,760	1,188,760	7,261,175	7,261,175
City of Sealy	19,023,889	18,983,889	4,945,547	4,935,547
Town of San Felipe	1,612,932	1,609,082	1,529,280	1,443,278
City of Brazos Country	147,059	147,059	963,487	963,487
City of Wallis	2,478,635	2,478,635	997,430	997,430
Austin Co. ESD #1	7,399,766	7,389,648	6,227,636	6,137,285
Austin Co. ESD #2	27,604,326	27,538,419	10,917,273	10,896,298
Austin Co. ESD #3	4,728,481	4,723,289	2,121,082	2,115,862
Bellville Hospital Dist.	30,783,546	29,005,325	28,057,329	26,580,957
Austin County MUD#1	0	0	NA	NA

*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 2021 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	42,971,569	7,764	23,432,372	3,563	0	0	17,364,878	250
Bellville ISD	83,987,605	3,602	16,837,093	1,796	400,089	50	8,783,586	107
Sealy ISD	149,319,189	6,784	13,043,234	1,396	460,331	54	4,419,856	104
Brazos ISD*	16,216,659	1,090	2,172,989	240	140,000	16	1,753,479	24
Brenham ISD*	600,000	24	150,000	10	0	0	0	0
Burton ISD*	50,000	2	10,000	1	10,000	1	0	0
Columbus ISD*	2,813,936	119	635,853	68	0	0	213,338	3
City of Bellville	0	0	2,160,130	439	0	0	2,025,992	27
City of Sealy	0	0	5,010,525	521	0	0	2,325,266	48
Town of San Felipe	0	0	500,000	114	8,334	2	552,681	11
City of Brazos Country	0	0	0	0	0	0	376,619	4
City of Wallis	0	0	407,850	146	0	0	1,524,641	16
Austin Co. ESD #1	4,234,072	888	2,433,582	379	0	0	1,170,573	25
Austin Co. ESD #2	11,325,302	2,364	5,991,727	908	0	0	3,956,615	77
Austin Co. ESD #3	2,576,655	565	1,557,530	248	0	0	2,135,231	25
Bellville Hospital Dist.	156,135,953	3,567	17,223,290	1,825	420,711	51	9,762,449	112
Austin County MUD#1	0	0	0	0	0	0	0	0

*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	23,851,292	7	0	0	1,201,217	3
Bellville ISD	0	0	261,630	2	0	0	1,116,217	3
Sealy ISD	0	0	23,589,662	5	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	226,956	1
City of Sealy	0	0	22,619,222	4	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	23,589,662	5	519,290	3	0	0
Austin Co. ESD #3	0	0	0	0	0	0	0	0
Bellville Hospital Dist.	0	0	261,630	2	0	0	1,201,217	3
Austin County MUD#1	0	0	0	0	0	0	0	0

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

** For 2021, "Other" is Surviving Spouse

2021 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 were released January 31, 2021. The 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 2021. The report for 2021 was released January 28, 2022, 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 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/2021/index.php>.

LEGISLATIVE CHANGES

ACAD will continue to administer the new laws that were a result of the 87th Legislative session held in 2021. Changes indicated by the 88th Legislative session held in 2023, 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 2022 budgetary process, and an additional collection's position was added. A 3-member committee, made up of current Board of Director's members, is evaluating future office space needs.

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 is currently working on the project.

An aerial imagery project will be completed in February 2022. 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.

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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