



2022 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 46,681 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 2022

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 2022 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 46,681 parcels. The following represents a summary of property types appraised by the district for 2022:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family	8,360	1,688,965,251
B	Multi-Family	95	56,412,201
C	Vacant Lots	1,474	66,504,418
D1	Qualified Ag Land	8,727	3,487,661,106
D2	Farm/Ranch Improvements on Qualified Ag Land	3,868	208,391,494
E1	Residential Farm/Ranch Improvements on Qualified Ag Land	3,930	817,336,144
E2	Manufactured Housing on Qualified Ag Land	408	20,521,657
E3	Non-Qualified Ag Land	522	49,702,778
E4	Miscellaneous Improvements on Non-Ag Land	10	1,651,736
F1	Commercial Real Property	836	289,629,907
F2	Industrial Real Property	93	276,939,415
G1	Oil & Gas	9,845	38,927,870
J1	Water Systems	1	102,764
J2	Gas Distribution Systems	3	176,380
J3	Electric Companies	58	53,244,812
J4	Telephone Companies	70	6,602,799
J5	Railroad	41	71,350,620

J6	Pipeline Companies	159	142,175,470
J7	Cable Television Companies	4	216,970
J8	Other Types of Utilities	18	8,111,630
J9	Railroad Rolling Stock	2	16,637,202
L1	Commercial Personal Property	1,002	82,627,242
L2	Industrial Personal Property	320	338,520,430
M1	Mobile Homes	1,970	61,829,827
O	Real Property Inventory	197	5,168,935
S	Special Inventory	25	12,467,361
X	Exempt Property	4,642	230,453,221

GENERAL INFORMATION

	2022	2021
Properties Inspected	11,048	8,298
Exemptions Processed	1,315	1,298
1-d-1 Applications Processed	1190	812

INQUIRY AND FORMAL PROTEST DATA

	2022	2021
Informal Appeals Processed	184	45
Formal Appeals Processed	1,971	1,635
ARB Decisions	344	246
Settlement & Waivers	1,230	982
Withdrawn Protests	229	254
ARB No Shows	262	150
Arbitration Cases	1	5
Litigation Cases	0	5

CERTIFIED VALUE FOR ALL JURISDICTIONS

At least 95% of the 2022 appraisal records were not under protest or review by the Appraisal Review Board (ARB) as of July 14, 2022, therefore the ARB approved those records on that date. Certification of the 2022 Appraisal Roll occurred on July 15, 2022, 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:

	2022		2021	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	7,912,782,169	4,111,771,641	7,058,886,200	3,669,459,564
Bellville ISD	4,243,890,968	1,714,082,016	3,827,244,495	1,590,404,151
Sealy ISD	3,095,131,370	1,783,485,394	2,725,196,415	1,617,648,660
Brazos ISD*	378,379,181	157,441,759	326,601,631	149,138,316

Brenham ISD*	59,824,936	21,463,859	51,148,273	19,821,842
Burton ISD*	854,236	246,767	843,988	271,252
Columbus ISD*	118,114,746	61,318,593	111,264,736	57,411,193
City of Bellville	426,928,582	358,086,783	399,544,250	335,417,588
City of Sealy	1,109,403,652	969,445,498	966,896,715	835,500,025
Town of San Felipe	186,887,671	157,614,968	162,544,542	135,466,688
City of Brazos Country	106,807,241	101,743,654	98,495,257	93,537,758
City of Wallis	91,913,384	75,459,932	82,777,883	68,532,078
Austin Co. ESD #1	735,083,440	485,843,407	648,982,160	430,503,735
Austin Co. ESD #2	2,048,767,838	1,391,374,718	1,798,932,503	1,214,931,682
Austin Co. ESD #3	378,655,281	180,019,961	326,806,521	163,356,917
Bellville Hospital Dist.	4,243,890,968	1,804,015,309	3,827,244,495	1,516,785,121
Austin County MUD#1	1,310,466	1,310,466	896,180	896,180

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

	2022		2021	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	119,542,769	66,006,498	186,411,178	117,950,589
Bellville ISD	72,215,196	33,894,514	107,777,922	56,374,550
Sealy ISD	41,376,060	24,241,289	69,649,265	50,039,371
Brazos ISD*	4,841,812	2,690,411	6,480,185	4,044,130
Brenham ISD*	0	0	796,629	460,618
Burton ISD*	0	0	0	0
Columbus ISD*	1,109,701	761,395	1,707,177	730,131
City of Bellville	10,118,882	10,024,978	12,434,077	11,885,362
City of Sealy	13,296,684	13,158,552	19,719,150	19,313,181
Town of San Felipe	337,336	337,336	2,439,557	2,431,650
City of Brazos Country	3,937,908	3,708,672	9,704,980	9,446,112
City of Wallis	1,777,705	1,056,810	2,019,219	1,923,000
Austin Co. ESD #1	9,981,139	7,244,138	20,663,482	17,266,464
Austin Co. ESD #2	41,687,227	20,247,412	39,938,231	32,810,679
Austin Co. ESD #3	4,841,812	3,037,589	6,480,185	4,599,028
Bellville Hospital Dist.	72,215,196	35,009,010	107,777,922	53,467,713
Austin County MUD#1	0	0	0	0

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

AVERAGE VALUE OF SINGLE-FAMILY RESIDENCE

	2022		2021	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	203,030	193,779	188,733	181,348
Bellville ISD	219,317	173,983	203,382	175,218
Sealy ISD	204,613	140,880	189,918	144,353

Brazos ISD*	119,070	70,438		113,250	80,709
Brenham ISD*	163,310	123,310		170,750	145,750
Burton ISD*	105,024	65,024		105,024	80,024
Columbus ISD*	209,541	166,015		195,730	167,349
City of Bellville	183,882	181,210		173,013	170,139
City of Sealy	177,924	175,558		165,236	163,682
Town of San Felipe	150,242	147,331		139,492	137,832
City of Brazos Country	433,466	432,557		420,839	420,254
City of Wallis	113,402	111,206		109,655	108,015
Austin Co. ESD #1	230,690	223,305		219,570	213,453
Austin Co. ESD #2	194,489	185,502		178,456	171,617
Austin Co. ESD #3	119,070	111,250		113,250	106,273
Bellville Hospital Dist.	219,317	203,284		203,382	160,174
Austin County MUD#1	0	0		0	0

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

CERTIFIED NEW VALUE FOR ALL JURISDICTIONS

	2022		2021	
	Market Value	Taxable Value	Market Value	Taxable Value
Austin County	98,358,417	96,494,064	74,746,396	74,398,366
Bellville ISD	41,231,790	40,006,359	30,783,546	30,540,493
Sealy ISD	51,267,347	48,430,288	37,061,840	35,720,620
Brazos ISD*	3,661,205	3,565,770	4,728,481	4,495,574
Brenham ISD*	394,618	394,618	605,899	575,012
Burton ISD*	0	0	0	0
Columbus ISD*	1,803,457	1,654,100	1,566,630	1,504,254
City of Bellville	3,933,545	3,933,545	1,188,760	1,188,760
City of Sealy	34,854,736	34,807,756	19,023,889	18,983,889
Town of San Felipe	1,150,726	1,150,726	1,612,932	1,609,082
City of Brazos Country	858,507	858,507	147,059	147,059
City of Wallis	804,258	803,815	2,478,635	2,478,635
Austin Co. ESD #1	4,865,758	4,252,405	7,399,766	7,389,648
Austin Co. ESD #2	43,962,770	43,715,843	27,604,326	27,538,419
Austin Co. ESD #3	3,661,205	3,657,940	4,728,481	4,723,289
Bellville Hospital Dist.	41,231,790	39,991,308	30,783,546	29,005,325
Austin County MUD#1	0	0	0	0

*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 2022 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	45,649,316	8,078	24,890,519	3,812	0	0	23,206,076	270
Bellville ISD	136,500,975	3,732	17,234,273	1,835	392,772	48	10,182,948	109
Sealy ISD	209,592,457	7,018	13,707,821	1,474	425,000	47	7,543,223	116
Brazos ISD*	24,781,781	1,117	2,234,339	247	120,000	14	1,289,289	22
Brenham ISD*	1,120,877	32	179,884	27	0	0	0	0
Burton ISD*	80,000	2	10,000	1	10,000	1	0	0
Columbus ISD*	4,642,396	126	700,000	75	0	0	236,897	4
City of Bellville	0	0	2,246,856	457	0	0	1,644,281	29
City of Sealy	0	0	5,319,836	557	0	0	3,212,454	53
Town of San Felipe	0	0	530,000	119	8,334	2	579,271	11
City of Brazos Country	0	0	0	0	0	0	430,512	6
City of Wallis	0	0	422,340	152	0	0	1,395,711	16
Austin Co. ESD #1	4,390,689	923	2,706,722	424	0	0	2,745,783	29
Austin Co. ESD #2	11,787,941	2,476	6,399,400	976	0	0	6,281,070	87
Austin Co. ESD #3	2,699,672	594	1,664,346	267	0	0	1,759,289	23
Bellville Hospital Dist.	43,914,519	3,691	18,040,764	79	418,500	50	11,923,892	119
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)

	Abatement / VLA	Count	Pollution Control	Count	Freeport	Count	Other**	Count
Austin County	0	0	29,869,020	7	0	0	1,245,207	3
Bellville ISD	0	0	245,220	2	0	0	1,165,207	3
Sealy ISD	19,899,980	2	29,623,800	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	249,652	1
City of Sealy	0	0	28,581,380	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	29,623,800	5	1,497,460	3	0	0
Austin Co. ESD #3	0	0	0	0	0	0	0	0
Bellville Hospital Dist.	0	0	245,220	2	0	0	1,245,207	3
Austin County MUD#1	0	0	0	0	0	0	0	0

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

** For 2022, "Other" is Surviving Spouse.

Sealy ISD – VLA.

2022 STATE OF TEXAS OVERSIGHT

Each year, the Comptroller’s Property Tax Assistance Division (PTAD) performs either a Property Value Study (PVS) or Methods and Assistance Program (MAP) review of each appraisal district.

The Property Value Study (PVS)

PTAD conducts the PVS to determine the median level of appraisal for the appraisal district and determine the taxable value for each ISD for school funding purposes. 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>. Final results for the 2022 PVS will be released in 2023.

Methods and Assistance Program (MAP) Reviews

Property Tax Code Section 5.102 requires that PTAD review 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/2022/index.php>. The 2023 review for ACAD will be conducted in April. The results will be released by January 31, 2024.

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.

2,143 new parcels were added to the appraisal roll in 2022, due in part to the addition of five new, large subdivisions. There were 18 major and minor subdivision plats filed in 2022. The expectation for 2023 and forward, includes further development of existing subdivision properties as well as development of new subdivisions.

A 3-member committee, made up of current Board of Director’s members, continues to evaluate 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.

An aerial imagery project was 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.

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

Austin County Appraisal District
906 E. Amelia St.
Bellville, Texas 77418

Phone: (979)865-9124

Fax: (979)865-3296

Website: www.austincad.org

Email: austincad@gmail.com