



# Matagorda County Appraisal District

## Matagorda County Appraisal District 2015 Annual Report

Appraisal Districts were created by the Texas Legislature in 1979, with passage of the Texas Property Tax Code. Prior to the creation of the Appraisal District, each taxing entity had its own appraisal staff or hired an outside appraisal firm. Values on the same property could differ by large amounts from entity to entity. Taxing entities could choose any assessment ratio for their entity. Legislation created one Appraisal District for each County to appraise property for all taxing entities at 100% of market value. It also did away with the assessment ratios. The plan was to create a system where each taxpayer would have one value for each property and pay taxes in a uniform and equal basis.

Matagorda County Appraisal District is here to serve the public and taxing jurisdictions through discovering, listing and appraising property in a uniform and equal manner. *The appraisal district is not a taxing entity and does not set tax rates or collect taxes.* The appraisal district team has many responsibilities and is here to serve the property owners of Matagorda County. We are committed to performing our work with courtesy, professionalism, and excellence.

It is our goal that, thorough this report, that you will gain a better understanding of the challenges and successes of the Matagorda County Appraisal District.

Vince Maloney, RPA  
Chief Appraiser



# Matagorda County Appraisal District

## Taxing Entities served by Matagorda County Appraisal District

Matagorda County Appraisal District is charged with the appraisal of all taxable property located within Matagorda County. There are 23 taxing entities partially or totally located within the District's boundaries. These entities are listed below

Matagorda County	Beach Road MUD
Port of Bay City Authority	Matagorda County Hospital District
Matagorda County Navigation District #1	Bay City ISD
Matagorda County Conservation Reclamation District	Boling ISD
Coastal Plains Groundwater District	Matagorda ISD
Matagorda County Drainage District #1	Palacios ISD
Matagorda County Drainage District #2	Tidehaven ISD
Matagorda County Drainage District #3	Van Vleck ISD
Matagorda County Drainage District #4	City of Bay City
Caney Creek MUD	City of Palacios
WCID #2	
WCID #5	
WCID #6	

## Communication

It is very important to keep these taxing entities informed with timely delivery of a complete and accurate certified appraisal roll, supplemental changes, budget, reappraisal plan, audit reports and all other information that relates to Matagorda County Appraisal District's service to them.

## Compliance and Performance

We file all reports related to property values and exemptions that are required by the Comptroller's office for the taxing entities. We are also proud to have performed well in the 2014 State Property Value Study and the 2015 Methods Assistance Program Audit-receiving passing or exceeds in all categories.

## Sharing Technology

Through our contract with Pictometry, we may now share digital ortho and oblique images and software with the local taxing jurisdictions. These images may be used in many ways such as planning, development, and emergency management.



# Matagorda County Appraisal District

## Matagorda County Appraisal District Reappraisal Plan

The Board of Directors establishes a reappraisal plan in compliance with Section 6.05 of the Texas Property Tax Code. This plan is reviewed and adopted biennially to inform the public and taxing entities of the progress of the appraisal process.

## Performance in the Comptroller's 2014 Property Value Study

CAD Performance Measures:

Median Level of Appraisal	.99
Coefficient of Dispersion	11.34
Price Related Differential	1.02
ISD's with Local Value Assignments	6

<u>ISD</u>	<u>Assessed Value</u>
Bay City ISD	1,177,435,745
Boling ISD	27,680,664
Matagorda ISD	268,411,103
Palacios ISD	1,158,123,729
Tidehaven ISD	1,019,060,333
Van Vleck ISD	711,094,253

## Legislative Update

The Texas Legislator added an additional \$10,000 to each homestead to bring the total Mandatory exemption to \$25,000.



# Matagorda County Appraisal District

## Matagorda County Appraisal District Budget

Each year, the chief appraiser prepares and presents to the Board of Directors and Taxing Entities information in compliance with Section 6.06 of the Texas Property Tax Code. The process of publication and adoption of the budget are all mandated by law. The chief appraiser prepares a proposed budget and schedules a workshop for the Board of Directors. The proposed budget is then reviewed at the next Board of Directors meeting. By June 15<sup>th</sup>, the proposed budget is submitted to all taxing entities participating in the District. The Board of Directors then reviews it again and schedules a public hearing. The public hearing is held prior to September 15<sup>th</sup> and the Board of Directors makes changes, and approves the budget.

2015 Matagorda County Appraisal District Budget                  \$1,675,765

Number of Parcels	<u>57,249</u>
Residential	28,344
Commercial/ Industrial	3,384
Farm & Ranch	12,216
Oil & Gas	6,104
Utilities	804
Exempt Properties	6,397
Staff Positions	9
Professional Designations	7
Total Market Value	\$6,026,571,428
New Market Value	\$ 48,605,801
Levy Information	
County	\$15,301,540
Cities	\$ 5,919,760
ISDs	\$51,761,209
Special Districts	<u>\$17,640,489</u>
Total	\$90,622,998

The cost of district operations is shared by the various taxing entities participating in the district. Each taxing entity allocation is based on its tax levy relative to the total tax levy of all of the participating taxing entities. The Board use excess funds to build reserves for litigation or appropriately approved capital expenditures.



# Matagorda County Appraisal District

## Appeals, Arbitration, and Litigation

The appraisal district sends appraisal notices to taxpayers based on changes in value, ownership, rendition and exemption status. Property owners have the right to appeal their value. Listed below are statistics related to the process for 2015.

Appeal Season	
Settled with staff	1229
ARB Hearing	608
ARB- Owner Did Not Show	393
ARB Adjusted	94
ARB Sustained CAD	121
Protested Property Type	
Single Family Residential	585
Multi Family Residential	16
Land	194
Farm & Ranch	140
Commercial/ Industrial	184
Oil & Gas	198
Utilities	365
Mobile Homes	8
Personal Property	130
Other	41
Arbitrations Filed	1
Lawsuits Filed	8

# 2015 CERTIFIED TOTALS

Property Count: 54,436

CAD - County Appraisal District  
Grand Totals

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Land		Value		
Homesite:		149,519,928		
Non Homesite:		622,948,223		
Ag Market:		1,082,439,529		
Timber Market:		0		
			<b>Total Land</b>	(+) 1,854,907,680
Improvement		Value		
Homesite:		751,069,479		
Non Homesite:		818,992,109		
			<b>Total Improvements</b>	(+) 1,570,061,588
Non Real		Count	Value	
Personal Property:	2,639		791,424,100	
Mineral Property:	10,863		1,810,178,060	
Autos:	0		0	
			<b>Total Non Real</b>	(+) 2,601,602,160
			<b>Market Value</b>	= 6,026,571,428
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,077,040,129		5,399,400	
Ag Use:	74,614,652		238,720	
Timber Use:	0		0	
Productivity Loss:	1,002,425,477		5,160,680	
			<b>Productivity Loss</b>	(-) 1,002,425,477
			<b>Appraised Value</b>	= 5,024,145,951
			<b>Homestead Cap</b>	(-) 18,676,679
			<b>Assessed Value</b>	= 5,005,469,272
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 339,193,891
			<b>Net Taxable</b>	= 4,666,275,381

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 0.00 = 4,666,275,381 \* (0.000000 / 100)

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2015 CERTIFIED TOTALS**

Property Count: 54,436

CAD - County Appraisal District  
Grand Totals

7/21/2015

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	1	0	0	0
CH	6	549,810	0	549,810
DV1	53	0	477,000	477,000
DV1S	5	0	25,000	25,000
DV2	36	0	336,750	336,750
DV2S	1	0	7,500	7,500
DV3	34	0	316,600	316,600
DV3S	2	0	20,000	20,000
DV4	125	0	864,990	864,990
DV4S	6	0	72,000	72,000
DVHS	88	0	10,336,273	10,336,273
EX	81	0	19,296,700	19,296,700
EX-XD	1	0	64,900	64,900
EX-XG	1	0	32,610	32,610
EX-XN	37	0	3,700,080	3,700,080
EX-XR	3	0	280,830	280,830
EX-XU	9	0	3,589,570	3,589,570
EX-XV	1,566	0	271,939,829	271,939,829
EX-XV (Prorated)	25	0	491,204	491,204
EX366	4,667	0	402,980	402,980
LIH	1	0	314,675	314,675
PC	15	26,074,590	0	26,074,590
SO	2	0	0	0
<b>Totals</b>		<b>26,624,400</b>	<b>312,569,491</b>	<b>339,193,891</b>