



Matagorda County Appraisal District

Matagorda County Appraisal District 2016 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 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.



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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	1,173,632,352
Boling ISD	25,838,093
Matagorda ISD	2758,934,561
Palacios ISD	1,146,492,325
Tidehaven ISD	1,046,819,141
Van Vleck ISD	937,273,258

Legislative Update

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



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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 15th, 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 15th and the Board of Directors makes changes, and approves the budget.

2016 Matagorda County Appraisal District Budget \$1,497,811

Number of Parcels	<u>55,596</u>
Residential	28,458
Commercial/ Industrial	3,359
Farm & Ranch	12,099
Oil & Gas	4,450
Utilities	815
Exempt Properties	6,415
Staff Positions	11
Professional Designations	7
Total Market Value	\$6,488,966,101
New Market Value	\$ 43,251,062
Levy Information	
County	\$17,045,027
Cities	\$ 6,043,152
ISDs	\$55,271,115
Special Districts	<u>\$19,082,242</u>
Total	\$97,441,536

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 2016.

Appeal Season	
Settled with staff	1766
ARB Hearing	677
ARB- Owner Did Not Show	381
ARB Adjusted	125
ARB Sustained CAD	171
Protested Property Type	
Single Family Residential	724
Multi Family Residential	18
Land	404
Farm & Ranch	409
Commercial/ Industrial	200
Oil & Gas	180
Utilities	302
Mobile Homes	1
Personal Property	137
Other	68
Arbitrations Filed	0
Lawsuits Filed	8

2016 CERTIFIED TOTALS

Property Count: 52,822

CAD - County Appraisal District
ARB Approved Totals

7/20/2016

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Land		Value		
Homesite:		161,758,340		
Non Homesite:		673,122,352		
Ag Market:		1,265,779,456		
Timber Market:		0	Total Land	(+) 2,100,660,148
Improvement		Value		
Homesite:		765,985,959		
Non Homesite:		866,611,857	Total Improvements	(+) 1,632,597,816
Non Real		Count	Value	
Personal Property:	2,618		729,280,697	
Mineral Property:	9,251		2,026,427,440	
Autos:	0		0	
			Total Non Real	(+) 2,755,708,137
			Market Value	= 6,488,966,101
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,260,376,316		5,403,140	
Ag Use:	83,944,731		226,300	Productivity Loss (-) 1,176,431,585
Timber Use:	0		0	Appraised Value = 5,312,534,516
Productivity Loss:	1,176,431,585		5,176,840	
			Homestead Cap	(-) 18,113,600
			Assessed Value	= 5,294,420,916
			Total Exemptions Amount (Breakdown on Next Page)	(-) 379,412,368
			Net Taxable	= 4,915,008,548

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 0.00 = 4,915,008,548 * (0.000000 / 100)

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

2016 CERTIFIED TOTALS

Property Count: 52,822

CAD - County Appraisal District
ARB Approved Totals

7/20/2016

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	2	0	0	0
CH	6	588,190	0	588,190
DV1	59	0	549,000	549,000
DV1S	6	0	30,000	30,000
DV2	37	0	359,500	359,500
DV2S	1	0	7,500	7,500
DV3	34	0	307,780	307,780
DV3S	2	0	20,000	20,000
DV4	130	0	941,640	941,640
DV4S	6	0	72,000	72,000
DVHS	87	0	10,509,057	10,509,057
DVHSS	1	0	143,370	143,370
EX	66	0	9,773,830	9,773,830
EX-XD	1	0	64,900	64,900
EX-XG	1	0	31,120	31,120
EX-XN	40	0	4,864,140	4,864,140
EX-XR	3	0	280,830	280,830
EX-XU	9	0	4,064,730	4,064,730
EX-XV	1,570	0	309,770,798	309,770,798
EX-XV (Prorated)	8	0	35,738	35,738
EX366	4,710	0	391,830	391,830
LIH	1	0	314,675	314,675
PC	15	36,291,740	0	36,291,740
SO	3	0	0	0
Totals		36,879,930	342,532,438	379,412,368