



# Matagorda County Appraisal District

## Matagorda County Appraisal District 2017 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 Current 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 2016 Property Value Study

CAD Performance Measures:

Median Level of Appraisal	.99
Coefficient of Dispersion	16.43
Price Related Differential	1.04
ISD's with Local Value Assignments	6

2017-Certification-July 7/19/2017:

<u>ISD</u>	<u>Assessed Value</u>
Bay City ISD	1,265,409,971
Boling ISD	25,466,475
Matagorda ISD	286,292,736
Palacios ISD	1,111,791,419
Tidehaven ISD	1,139,907,278
Van Vleck ISD	1,474,383,069

## 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.

2017 Matagorda County Appraisal District Budget	\$1,676,706.00
-------------------------------------------------	----------------

Number of Parcels	<u>55,901</u>
Residential	28,652
Commercial/ Industrial	3,463
Farm & Ranch	12,151
Oil & Gas	4,487
Utilities	811
Exempt Properties	6,333

Staff Positions	11
Professional Designations	3

Total Market Value	\$7,183,343,766
--------------------	-----------------

New Market Value	\$ 54,789,365
------------------	---------------

2017-Levy Information:

County	\$18,638,936.32
Cities	\$ 6,850,070.51
ISDs	\$53,549,654.93
Special Districts	<u>\$20,779,405.66</u>
Total	\$99,818,067.42

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 2017.

Appeal Season	
Settled with staff	1318
ARB Hearing	376
ARB- Owner Did Not Show	133
ARB Adjusted	107
ARB Sustained CAD	136
Protested Property Type	
Single Family Residential	558
Multi Family Residential	54
Land	210
Farm & Ranch	141
Commercial/ Industrial	128
Oil & Gas	149
Utilities	197
Mobile Homes	26
Personal Property	172
Other	59
Arbitrations Filed	9
Lawsuits Filed	5

# 2017 CERTIFIED TOTALS

CAD - County Appraisal District  
Grand Totals

Property Count: 53,039

		Value			
<b>Land</b>					
Homesite:		160,881,571			
Non Homesite:		702,113,690			
Ag Market:		1,246,590,007			
Timber Market:		0		<b>Total Land</b>	(+) 2,109,585,268
<b>Improvement</b>		Value			
Homesite:		773,496,220		<b>Total Improvements</b>	(+) 3,543,967,267
Non Homesite:		2,770,471,047			
<b>Non Real</b>		Count	Value		
Personal Property:	2,668	724,167,581		<b>Total Non Real</b>	(+) 1,529,791,231
Mineral Property:	9,221	805,623,650		<b>Market Value</b>	= 7,183,343,766
Autos:	0	0			
<b>Ag</b>		Non Exempt	Exempt		
Total Productivity Market:	1,239,425,887	7,164,120		<b>Productivity Loss</b>	(-) 1,156,401,041
Ag Use:	83,024,846	310,340		<b>Appraised Value</b>	= 6,026,942,725
Timber Use:	0	0		<b>Homestead Cap</b>	(-) 11,138,134
Productivity Loss:	1,156,401,041	6,853,780		<b>Assessed Value</b>	= 6,015,804,591
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 400,395,115
				<b>Net Taxable</b>	= 5,615,409,476

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
0.00 = 5,615,409,476 \* (0.000000 / 100)

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

# 2017 CERTIFIED TOTALS

Property Count: 53,039

CAD - County Appraisal District  
Grand Totals

7/21/2017

12:54:38PM

## Exemption Breakdown

Exemption	Count	Local	State	Total
AB	2	0	0	0
CH	4	588,190	0	588,190
DV1	57	0	553,000	553,000
DV1S	5	0	25,000	25,000
DV2	41	0	398,500	398,500
DV2S	1	0	7,500	7,500
DV3	39	0	354,280	354,280
DV3S	1	0	10,000	10,000
DV4	126	0	920,200	920,200
DV4S	7	0	84,000	84,000
DVHS	90	0	11,839,245	11,839,245
DVHSS	2	0	392,560	392,560
EX	59	0	14,647,440	14,647,440
EX-XD	1	0	64,900	64,900
EX-XG	3	0	282,930	282,930
EX-XN	44	0	4,679,430	4,679,430
EX-XR	3	0	280,830	280,830
EX-XU	9	0	4,034,680	4,034,680
EX-XV	1,509	0	310,861,693	310,861,693
EX-XV (Prorated)	51	0	834,422	834,422
EX366	4,653	0	414,400	414,400
LIH	1	0	314,675	314,675
PC	15	48,807,240	0	48,807,240
SO	3	0	0	0
<b>Totals</b>		<b>49,395,430</b>	<b>350,999,685</b>	<b>400,395,115</b>