



# Matagorda County Appraisal District

## Matagorda County Appraisal District 2018 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     |

2018-Certification-July 7/18/2018:

| <u>ISD</u>    | <u>Assessed Value</u> |
|---------------|-----------------------|
| Bay City ISD  | 1,354,024,197         |
| Boling ISD    | 26,437,966            |
| Matagorda ISD | 296,090,467           |
| Palacios ISD  | 1,041,970,561         |
| Tidehaven ISD | 1,133,307,789         |
| Van Vleck ISD | 2,093,917,108         |

## 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

## 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 2018.

|                           |      |
|---------------------------|------|
| Appeal Season             |      |
| Settled with staff        | 1422 |
| ARB Hearing               | 342  |
| ARB- Owner Did Not Show   | 92   |
| ARB Adjusted              | 138  |
| ARB Sustained CAD         | 112  |
| Protested Property Type   |      |
| Single Family Residential | 513  |
| Multi Family Residential  | 37   |
| Land                      | 210  |
| Farm & Ranch              | 105  |
| Commercial/ Industrial    | 178  |
| Oil & Gas                 | 209  |
| Utilities                 | 326  |
| Mobile Homes              | 12   |
| Personal Property         | 121  |
| Other                     | 53   |
| Arbitrations Filed        | 2    |
| Lawsuits Filed            | 2    |

# 2018 CERTIFIED TOTALS

Property Count: 52,896

CAD - County Appraisal District

Grand Totals

7/17/2018

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| Land                       |               | Value         |  |  |
|----------------------------|---------------|---------------|--|--|
| Homesite:                  |               | 163,365,677   |  |  |
| Non Homesite:              |               | 704,751,139   |  |  |
| Ag Market:                 |               | 1,250,357,065 |  |  |
| Timber Market:             |               | 0             | <b>Total Land</b>  | (+) 2,118,473,881                          |
| Improvement                |               | Value         |  |  |
| Homesite:                  |               | 791,531,328   |  |  |
| Non Homesite:              |               | 3,996,358,901 | <b>Total Improvements</b>                                  | (+) 4,787,890,229                          |
| Non Real                   |               | Count         | Value  |  |
| Personal Property:         | 2,640         |               | 756,871,865  |  |
| Mineral Property:          | 8,886         |               | 189,384,430  |  |
| Autos:                     | 0             |               | 0  |  |
|                            |               |               | <b>Total Non Real</b>                                      | (+) 946,256,295                            |
|                            |               |               | <b>Market Value</b>  | = 7,852,620,405                            |
| Ag                         |               | Non Exempt    | Exempt   |  |
| Total Productivity Market: | 1,243,192,945 |               | 7,164,120  |  |
| Ag Use:                    | 83,013,052    |               | 310,340  | <b>Productivity Loss</b> (-) 1,160,179,893 |
| Timber Use:                | 0             |               | 0  | <b>Appraised Value</b> = 6,692,440,512     |
| Productivity Loss:         | 1,160,179,893 |               | 6,853,780  |  |
|                            |               |               | <b>Homestead Cap</b>                                       | (-) 7,346,764                              |
|                            |               |               | <b>Assessed Value</b>                                      | = 6,685,093,748                            |
|                            |               |               | <b>Total Exemptions Amount</b><br>(Breakdown on Next Page) | (-) 416,151,861                            |
|                            |               |               | <b>Net Taxable</b>   | = 6,268,941,887                            |

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 0.00 = 6,268,941,887 \* (0.000000 / 100)

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

**2018 CERTIFIED TOTALS**

Property Count: 52,896

CAD - County Appraisal District  
Grand Totals

7/17/2018

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**Exemption Breakdown**

| Exemption        | Count | Local             | State              | Total              |
|------------------|-------|-------------------|--------------------|--------------------|
| AB               | 2     | 0                 | 0                  | 0                  |
| CH               | 3     | 367,850           | 0                  | 367,850            |
| DV1              | 58    | 0                 | 565,000            | 565,000            |
| DV1S             | 5     | 0                 | 25,000             | 25,000             |
| DV2              | 46    | 0                 | 440,500            | 440,500            |
| DV2S             | 1     | 0                 | 7,500              | 7,500              |
| DV3              | 50    | 0                 | 468,280            | 468,280            |
| DV3S             | 1     | 0                 | 10,000             | 10,000             |
| DV4              | 126   | 0                 | 900,810            | 900,810            |
| DV4S             | 7     | 0                 | 84,000             | 84,000             |
| DVHS             | 98    | 0                 | 12,543,194         | 12,543,194         |
| DVHSS            | 3     | 0                 | 432,630            | 432,630            |
| EX               | 53    | 0                 | 20,881,060         | 20,881,060         |
| EX-XD            | 1     | 0                 | 64,900             | 64,900             |
| EX-XG            | 3     | 0                 | 383,270            | 383,270            |
| EX-XN            | 44    | 0                 | 6,256,190          | 6,256,190          |
| EX-XR            | 4     | 0                 | 291,230            | 291,230            |
| EX-XU            | 9     | 0                 | 4,019,650          | 4,019,650          |
| EX-XV            | 1,521 | 0                 | 317,473,773        | 317,473,773        |
| EX-XV (Prorated) | 22    | 0                 | 107,779            | 107,779            |
| EX366            | 4,720 | 0                 | 361,960            | 361,960            |
| LIH              | 1     | 0                 | 314,675            | 314,675            |
| PC               | 15    | 50,152,610        | 0                  | 50,152,610         |
| SO               | 3     | 0                 | 0                  | 0                  |
| <b>Totals</b>    |       | <b>50,520,460</b> | <b>365,631,401</b> | <b>416,151,861</b> |