



# Matagorda County Appraisal District

## Matagorda County Appraisal District 2019 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 marks in all required areas.

## **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 2018 Property Value Study

CAD Performance Measures:

Median Level of Appraisal	.95
Coefficient of Dispersion	12.22
Price Related Differential	1.01
ISD's with Local Value Assignments	6

2019-Certification-July 7/18/2019:

<u>ISD</u>	<u>Assessed Value</u>	
Bay City ISD	M & O 1,354,024,197	I & S 1,432,091,095
Boling ISD	29,774,287	
Matagorda ISD	296,754,402	
Palacios ISD	1,031,937,007	
Tidehaven ISD	1,310,167,554	
Van Vleck ISD	M & O 604,227,914	I & S 2,044,606,814

## Legislative Update

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



# **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.

2019 Matagorda County Appraisal District Budget                      \$1,494,765

Number of Parcels	<u>55,753</u>
Residential	28,866
Commercial/ Industrial	3,478
Farm & Ranch	12,183
Oil & Gas	4,348
Utilities	698
Exempt Properties	6,180

Staff Positions	11
Professional Designations	4

Total Market Value    \$8,258,959,328

New Market Value    \$ 76,499,319

### 2019-Levy Information:

County	\$20,505,510.60
Cities	\$ 7,260,189.07
ISDs	\$61,082,017.77
Special Districts	<u>\$22,310,168.87</u>
Total	\$111,157,886.31

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 2019.

### Appeal Season

Settled with staff	614
ARB Hearing	478
ARB- Owner Did Not Show	192
ARB Adjusted	108
ARB Sustained CAD	178

### Protested Property Type

Single Family Residential	471
Multi Family Residential	22
Land	226
Farm & Ranch	162
Commercial/ Industrial	163
Oil & Gas	180
Utilities	402
Mobile Homes	25
Personal Property	52
Other	4

Arbitrations Filed 1

Lawsuits Filed 6

# 2019 CERTIFIED TOTALS

CAD - County Appraisal District  
Grand Totals

Property Count: 52,949

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Land		Value		
Homesite:		169,791,125		
Non Homesite:		717,376,731		
Ag Market:		1,415,185,533		
Timber Market:		0	<b>Total Land</b>	(+) 2,302,353,389
Improvement		Value		
Homesite:		813,829,877		
Non Homesite:		4,166,508,467	<b>Total Improvements</b>	(+) 4,980,338,344
Non Real		Count	Value	
Personal Property:	2,563		946,802,885	
Mineral Property:	8,871		29,464,710	
Autos:	0		0	
			<b>Total Non Real</b>	(+) 976,267,595
			<b>Market Value</b>	= 8,258,959,328
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,408,021,413		7,164,120	
Ag Use:	83,451,205		310,340	<b>Productivity Loss</b> (-) 1,324,570,208
Timber Use:	0		0	<b>Appraised Value</b> = 6,934,389,120
Productivity Loss:	1,324,570,208		6,853,780	<b>Homestead Cap</b> (-) 6,858,274
				<b>Assessed Value</b> = 6,927,530,846
				<b>Total Exemptions Amount</b> (-) 457,805,158 (Breakdown on Next Page)
				<b>Net Taxable</b> = 6,469,725,688

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 0.00 = 6,469,725,688 \* (0.000000 / 100)

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

**2019 CERTIFIED TOTALS**

Property Count: 52,949

CAD - County Appraisal District  
Grand Totals

7/18/2019

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	2	0	0	0
CH	2	386,510	0	386,510
DV1	63	0	605,760	605,760
DV1S	4	0	20,000	20,000
DV2	47	0	431,500	431,500
DV2S	1	0	7,500	7,500
DV3	60	0	594,280	594,280
DV3S	1	0	10,000	10,000
DV4	136	0	998,500	998,500
DV4S	8	0	96,000	96,000
DVHS	99	0	13,357,376	13,357,376
DVHSS	8	0	804,194	804,194
EN	1	38,000	0	38,000
EX	47	0	43,115,640	43,115,640
EX-XD	1	0	64,900	64,900
EX-XG	3	0	383,270	383,270
EX-XN	44	0	5,141,620	5,141,620
EX-XR	4	0	291,230	291,230
EX-XU	9	0	3,776,430	3,776,430
EX-XV	1,531	0	318,986,162	318,986,162
EX-XV (Prorated)	17	0	110,886	110,886
EX366	4,519	0	380,080	380,080
LIH	1	0	314,675	314,675
LVE	3	308,984	0	308,984
PC	18	67,417,650	0	67,417,650
SO	6	164,011	0	164,011
<b>Totals</b>		<b>68,315,155</b>	<b>389,490,003</b>	<b>457,805,158</b>