



Matagorda County Appraisal District

Matagorda County Appraisal District 2021 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, through 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.



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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 2020 Property Value Study

CAD Performance Measures:

Median Level of Appraisal	.93
Coefficient of Dispersion	20.07
Price Related Differential	1.02
ISD’s with Local Value Assignments	3

2021-Certification-July 7/20/2021:

<u>ISD</u>	<u>Assessed Value</u>
Bay City ISD	(M & O) 1,564,325,376 (I & S) 1,763,360,846
Boling ISD	33,917,808
Matagorda ISD	356,171,561
Palacios ISD	1,136,188,833
Tidehaven ISD	1,436,419,320
Van Vleck ISD	(M & O) 743,059,938 (I & S) 2,076,552,288

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. Texas voters will vote in May of 2022 to increase Homestead Exemption to \$40,000.



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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.

2021 Matagorda County Appraisal District Budget \$1,499,091

Number of Parcels	<u>54,547</u>
Residential	33,235
Commercial/ Industrial	3,468
Farm & Ranch	8,198
Oil & Gas	2,945
Utilities	695
Exempt Properties	6,006

Staff Positions	11
Professional Designations	3

Total Market Value \$9,408,022,561

New Market Value \$ 88,508,419

2021-Levy Information:

County	\$ 21,687,965
Cities	\$ 7,947,207
ISDs	\$ 66,454,234
Special Districts	\$ <u>23,272,773</u>
Total	\$ 119,362,179

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, renditions and exemption status. Property owners have the right to appeal their value. Listed below are statistics related to the process for 2021.

Appeal Season	
Settled with staff	1146
ARB Hearing	1126
ARB- Owner Did Not Show	376
ARB Adjusted	316
ARB Sustained CAD	810
Withdrawn	314
Protested Property Type	
Single Family Residential	1232
Multi Family Residential	37
Commercial Real	208
Commercial Personal	0
Industrial Real	27
Industrial Personal	83
Utilities	294
Oil & Gas	149
All Other Categories	937
Total	2962
Arbitrations Filed	23
Lawsuits Filed	13

2021 CERTIFIED TOTALS

Property Count: 51,649

CAD - County Appraisal District
Grand Totals

7/20/2021

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Land			Value		
Homesite:			205,971,743		
Non Homesite:			883,236,107		
Ag Market:			1,755,485,544		
Timber Market:			42,460		
				Total Land	(+) 2,844,735,854
Improvement			Value		
Homesite:			963,208,901		
Non Homesite:			4,382,200,543		
				Total Improvements	(+) 5,345,409,444
Non Real		Count	Value		
Personal Property:		2,553	955,694,453		
Mineral Property:		7,352	262,182,810		
Autos:		0	0		
				Total Non Real	(+) 1,217,877,263
Ag		Non Exempt	Exempt	Market Value	
Total Productivity Market:		1,744,310,144	11,217,860		
Ag Use:		84,322,536	317,040		
Timber Use:		640	0		
Productivity Loss:		1,659,986,968	10,900,820		
				Productivity Loss	(-) 1,659,986,968
				Appraised Value	= 7,748,035,593
				Homestead Cap	(-) 69,784,474
				Assessed Value	= 7,678,251,119
				Total Exemptions Amount (Breakdown on Next Page)	(-) 525,754,912
				Net Taxable	= 7,152,496,207

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 0.00 = 7,152,496,207 * (0.000000 / 100)

Certified Estimate of Market Value:	9,406,819,501
Certified Estimate of Taxable Value:	7,151,358,484
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

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Exemption Breakdown

Exemption	Count	Local	State	Total
CH	2			
DSTRS	1	389,860	0	389,860
DV1	60	0	12,180	12,180
DV1S	5	0	577,000	577,000
DV2	53	0	25,000	25,000
DV2S	1	0	488,450	488,450
DV3	62	0	7,500	7,500
DV3S	1	0	612,000	612,000
DV4	155	0	10,000	10,000
DV4S	12	0	1,142,540	1,142,540
DVHS	114	0	115,800	115,800
DVHSS	10	0	17,549,596	17,549,596
EN	15	0	1,216,793	1,216,793
EX	33	0	0	0
EX-XD	1	0	36,386,120	36,386,120
EX-XG	3	0	64,900	64,900
EX-XN	50	0	394,590	394,590
EX-XR	4	0	5,533,580	5,533,580
EX-XU	9	0	439,820	439,820
EX-XV	1,488	0	3,995,030	3,995,030
EX-XV (Prorated)	13	0	354,841,085	354,841,085
EX366	4,397	0	68,948	68,948
HT	2	0	342,530	342,530
LIH	1	0	0	0
LVE	4	0	503,580	503,580
PC	17	361,840	0	361,840
		100,676,170	0	100,676,170
Totals		101,427,870	424,327,042	525,754,912

2021 CERTIFIED TOTALS

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Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	15,290	8,334.3312	\$23,548,150	\$1,877,855,013	\$1,794,385,384
B	MULTIFAMILY RESIDENCE	149	60.7716	\$1,140,520	\$86,842,972	\$86,781,657
C1	VACANT LOTS AND LAND TRACTS	12,249	5,297.2341	\$0	\$211,994,553	\$211,878,600
D1	QUALIFIED OPEN-SPACE LAND	7,203	603,226.8187	\$0	\$1,744,310,144	\$84,292,435
D2	IMPROVEMENTS ON QUALIFIED OP	995		\$177,950	\$18,283,865	\$18,222,191
E	RURAL LAND, NON QUALIFIED OPE	4,074	28,699.8215	\$4,311,890	\$295,234,713	\$287,566,786
F1	COMMERCIAL REAL PROPERTY	1,426	2,107.4034	\$4,471,779	\$331,669,197	\$331,647,607
F2	INDUSTRIAL AND MANUFACTURIN	82	2,361.0633	\$53,500,000	\$3,419,709,350	\$3,319,033,180
G1	OIL AND GAS	2,945		\$0	\$35,038,640	\$35,038,640
J1	WATER SYSTEMS	14	1.5010	\$0	\$456,240	\$456,240
J2	GAS DISTRIBUTION SYSTEM	15	89.4880	\$0	\$1,529,990	\$1,529,990
J3	ELECTRIC COMPANY (INCLUDING C	70	4,688.7515	\$0	\$126,128,987	\$126,128,987
J4	TELEPHONE COMPANY (INCLUDI	39	5.1587	\$0	\$7,436,840	\$7,436,840
J5	RAILROAD	42	86.2713	\$0	\$43,887,970	\$43,887,970
J6	PIPELAND COMPANY	495		\$0	\$199,399,060	\$199,399,060
J7	CABLE TELEVISION COMPANY	6		\$0	\$719,740	\$719,740
J8	OTHER TYPE OF UTILITY	14		\$0	\$9,409,130	\$9,409,130
L1	COMMERCIAL PERSONAL PROPE	1,441		\$0	\$85,309,453	\$85,309,453
L2	INDUSTRIAL AND MANUFACTURIN	372		\$0	\$479,893,050	\$479,893,050
M1	TANGIBLE OTHER PERSONAL, MOB	1,311		\$1,244,650	\$18,330,661	\$18,218,157
O	RESIDENTIAL INVENTORY	295	436.7553	\$0	\$5,711,150	\$5,711,150
S	SPECIAL INVENTORY TAX	17		\$0	\$5,549,960	\$5,549,960
X	TOTALLY EXEMPT PROPERTY	6,003	59,033.7124	\$113,480	\$403,321,883	\$0
Totals		714,429.0820		\$88,508,419	\$9,408,022,561	\$7,152,496,207

59,547