



Matagorda County Appraisal District

Matagorda County Appraisal District 2020 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.



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

2020-Certification-July 7/22/2020:

<u>ISD</u>	<u>Assessed Value</u>
Bay City ISD	(M & O) 1,459,850,864 (I & S) 1,598,097,354
Boling ISD	33,223,892
Matagorda ISD	328,807,052
Palacios ISD	1,037,399,474
Tidehaven ISD	1,245,671,917
Van Vleck ISD	(M & O) 680,172,104 (I & S) 2,115,271,314

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

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 2020.

Appeal Season	
Settled with staff	893
ARB Hearing	465
ARB- Owner Did Not Show	553
ARB Adjusted	458
ARB Sustained CAD	532
Withdrawn	403
Protested Property Type	
Single Family Residential	1192
Multi Family Residential	27
Land	901
Farm & Ranch	169
Commercial/ Industrial	256
Oil & Gas	171
Utilities	331
Mobile Homes	94
Personal Property	153
Other	10
Arbitrations Filed	20
Lawsuits Filed	10

2020 CERTIFIED TOTALS

CAD - County Appraisal District
Grand Totals

Property Count: 52,275

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Land		Value		
Homesite:		182,199,965		
Non Homesite:		813,043,536		
Ag Market:		1,504,813,334		
Timber Market:		42,460	Total Land	(+) 2,500,099,295
Improvement		Value		
Homesite:		846,461,057		
Non Homesite:		4,204,971,967	Total Improvements	(+) 5,051,433,024
Non Real		Count	Value	
Personal Property:	2,549		903,684,210	
Mineral Property:	8,224		175,496,410	
Autos:	0		0	
			Total Non Real	(+) 1,079,180,620
			Market Value	= 8,630,712,939
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,496,750,544		8,105,250	
Ag Use:	86,427,334		311,320	Productivity Loss (-) 1,410,322,490
Timber Use:	720		0	Appraised Value = 7,220,390,449
Productivity Loss:	1,410,322,490		7,793,930	
			Homestead Cap	(-) 21,584,056
			Assessed Value	= 7,198,806,393
			Total Exemptions Amount	(-) 509,036,622
			(Breakdown on Next Page)	
			Net Taxable	= 6,689,769,771

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
0.00 = 6,689,769,771 * (0.000000 / 100)

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

2020 CERTIFIED TOTALS

Property Count: 52,275

CAD - County Appraisal District
Grand Totals

7/22/2020

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	5	0	0	0
CH	2	390,220	0	390,220
DV1	64	0	617,760	617,760
DV1S	4	0	20,000	20,000
DV2	51	0	459,950	459,950
DV3	61	0	594,400	594,400
DV3S	1	0	10,000	10,000
DV4	147	0	1,078,710	1,078,710
DV4S	10	0	108,000	108,000
DVHS	109	0	15,160,839	15,160,839
DVHSS	9	0	1,028,402	1,028,402
EX	39	0	40,324,880	40,324,880
EX-XD	1	0	64,900	64,900
EX-XG	3	0	395,750	395,750
EX-XN	45	0	4,600,510	4,600,510
EX-XR	4	0	351,100	351,100
EX-XU	9	0	3,773,330	3,773,330
EX-XV	1,546	0	336,562,182	336,562,182
EX-XV (Prorated)	13	0	63,333	63,333
EX366	4,378	0	364,920	364,920
HT	2	0	0	0
LIH	1	0	314,675	314,675
LVE	3	326,980	0	326,980
PC	18	102,317,080	0	102,317,080
SO	4	108,701	0	108,701
Totals		103,142,981	405,893,641	509,036,622

2020 CERTIFIED TOTALSCAD - County Appraisal District
ARB Approved Totals

Property Count: 52,275

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	15,164		\$23,759,940	\$1,663,210,599	\$1,628,885,716
B	MULTIFAMILY RESIDENCE	152		\$0	\$77,400,518	\$77,394,562
C1	VACANT LOTS AND LAND TRACTS	12,077		\$16,250	\$191,646,940	\$191,548,008
D1	QUALIFIED OPEN-SPACE LAND	7,089	300,758.0456	\$0	\$1,496,750,544	\$86,393,776
D2	IMPROVEMENTS ON QUALIFIED OP	1,002		\$189,810	\$18,384,652	\$18,324,422
E	RURAL LAND, NON QUALIFIED OPE	4,051	31,259.1803	\$6,220,854	\$264,822,688	\$258,809,338
F1	COMMERCIAL REAL PROPERTY	1,425		\$7,631,280	\$316,657,040	\$316,581,457
F2	INDUSTRIAL AND MANUFACTURIN	78		\$128,716,250	\$3,285,084,400	\$3,188,014,080
G1	OIL AND GAS	3,824		\$0	\$28,437,030	\$28,437,030
J1	WATER SYSTEMS	14		\$0	\$433,620	\$433,620
J2	GAS DISTRIBUTION SYSTEM	15		\$0	\$1,465,870	\$1,465,870
J3	ELECTRIC COMPANY (INCLUDING C	70		\$0	\$115,108,957	\$115,108,957
J4	TELEPHONE COMPANY (INCLUDI	40		\$0	\$7,803,420	\$7,803,420
J5	RAILROAD	42		\$0	\$40,621,310	\$40,621,310
J6	PIPELAND COMPANY	492		\$0	\$224,574,720	\$219,616,710
J7	CABLE TELEVISION COMPANY	6		\$0	\$1,326,980	\$1,326,980
J8	OTHER TYPE OF UTILITY	16		\$0	\$10,767,140	\$10,767,140
L1	COMMERCIAL PERSONAL PROPE	1,452		\$17,110	\$88,946,770	\$88,946,770
L2	INDUSTRIAL AND MANUFACTURIN	369		\$90,510	\$379,346,220	\$379,057,470
M1	TANGIBLE OTHER PERSONAL, MOB	1,317		\$686,440	\$17,995,131	\$17,837,525
O	RESIDENTIAL INVENTORY	378		\$0	\$7,382,540	\$7,382,540
S	SPECIAL INVENTORY TAX	18		\$0	\$5,013,070	\$5,013,070
X	TOTALLY EXEMPT PROPERTY	6,044		\$349,690	\$387,532,780	\$0
	Totals	532,017.2259		\$167,678,134	\$8,630,712,939	\$6,689,769,771