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Matagorda County Appraisal District

2023 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, through this report, that you will gain a better understanding of the challenges and successes of the Matagorda County Appraisal District.

A handwritten signature in black ink that reads "Vince Maloney".

Vince Maloney, RPA
MCAD Chief Appraiser



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:

county, cities, ISDs:

Matagorda County
City of Bay City
City of Palacios
Bay City ISD
Boling ISD
Matagorda ISD
Palacios ISD
Tidehaven ISD
Van Vleck ISD

special districts:

Port of Bay City Authority
Matagorda County Navigation District #1
Matagorda County Conservation/Reclamation District
Coastal Plains Groundwater District
Matagorda County Drainage District #1
Matagorda County Drainage District #2
Matagorda County Drainage District #3
Matagorda County Drainage District #4
Caney Creek MUD
Beach Road MUD
Matagorda County Hospital District
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 extremely well in the most recent Methods & Assistance Program audit (MAP review); receiving a perfect score in all areas with no corrective actions recommended.

Sharing Technology

Through our contract with Eagleview 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 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 2022 Property Value Study (PVS)

CAD Performance Measures:

Median level of appraisal	0.94
Coefficient of dispersion	19.93
Price-related differential	1.03

2023 Certification – July 14, 2023:

ISD	total assessed values
Bay City	(M&O) \$1,910,383,123 / (I&S) \$2,165,366,943
Boling	\$43,536,060
Matagorda	\$411,115,127
Palacios	\$1,398,625,039
Tidehaven	(M&O) \$1,784,104,868 / (I&S) - \$1,811,032,448
Van Vleck	(M&O) \$947,191,594 / (I&S) - \$2,664,756,634

Legislative Updates

In November 2023, Texas voters increased the ISD homestead exemption from \$40,000 to \$100,000.

Matagorda County Appraisal District Budget

Each year, the Chief Appraiser prepares and presents to the Board of Directors and the 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 final changes and approves the budget.

2023 Matagorda County Appraisal District Budget: \$1,866,920.74

<u>property category</u>	<u>number of parcels</u>
residential	29,261
commercial / industrial	3,260
farm & ranch	12,413
oil & gas	3,800
utilities	734
exempt properties	<u>5,608</u>
Total parcels:	55,076

Total staff positions: 11

Professional designations: 5

Total market value: \$12,348,369,147

New market value: \$ 198,965,271

2023 levy information

Matagorda County	\$24,272,958
cities	\$8,456,509
ISDs	\$61,171,556
special districts	\$26,506,523
Total:	\$120,407,545

The cost of district operations is shared by the various taxing entities participating in the district. Each taxing entity's allocation is based on its tax levy relative to the total tax levy of all the participating taxing entities. The Board uses excess funds to build reserves for litigation or approved capital expenditures. Unobligated funds are refunded to the jurisdictions as a credit to their payment obligation for the following year.



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 appeals season for 2023:

breakdown of the total number of appeals

# of appeals settled with CAD staff prior to ARB hearing	1,410
# of appeals withdrawn prior to ARB hearing	315
# of no-shows for scheduled ARB hearings	518
total number of appeals heard by ARB	1,487
# of appeals resulting in ARB adjusting the CAD value	466
# of appeals resulting in ARB sustaining the CAD value	1,021

breakdown of protested property types

single family residential	1,553
multi-family residential	44
commercial real	290
commercial personal	57
industrial real	31
industrial personal	52
utilities	292
oil & gas	208
all other categories	<u>1,290</u>
Total:	3,817

Arbitrations filed: 32

Lawsuits filed: 16

2023 CERTIFIED TOTALS

Property Count: 52,401

CAD - County Appraisal District
Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	15,718	8,465.3693	\$51,240,065	\$2,465,453,647	\$2,225,373,972
B	MULTIFAMILY RESIDENCE	129	25.4048	\$0	\$101,681,041	\$101,542,366
C1	VACANT LOTS AND LAND TRACTS	12,210	5,202.9862	\$52,780	\$252,372,849	\$252,248,199
D1	QUALIFIED OPEN-SPACE LAND	7,341	602,399.2521	\$0	\$2,475,492,401	\$84,231,145
D2	IMPROVEMENTS ON QUALIFIED OP	986		\$223,990	\$18,341,324	\$18,276,894
E	RURAL LAND, NON QUALIFIED OPE	4,086	28,786.8119	\$7,585,792	\$418,156,862	\$374,608,042
F1	COMMERCIAL REAL PROPERTY	1,451	2,099.2653	\$4,735,150	\$388,768,283	\$388,717,598
F2	INDUSTRIAL AND MANUFACTURIN	85	2,361.0636	\$131,143,744	\$4,297,886,223	\$4,186,268,823
G1	OIL AND GAS	3,800		\$0	\$77,261,380	\$77,261,380
J1	WATER SYSTEMS	14	1.5010	\$0	\$464,540	\$464,540
J2	GAS DISTRIBUTION SYSTEM	15	89.4880	\$0	\$1,708,420	\$1,708,420
J3	ELECTRIC COMPANY (INCLUDING C	69	4,688.7515	\$0	\$167,193,656	\$167,193,656
J4	TELEPHONE COMPANY (INCLUDI	56	5.1587	\$0	\$11,745,700	\$11,745,700
J5	RAILROAD	43	86.2713	\$0	\$51,938,020	\$51,938,020
J6	PIPELAND COMPANY	516		\$0	\$330,483,640	\$321,655,280
J7	CABLE TELEVISION COMPANY	5		\$0	\$611,710	\$611,710
J8	OTHER TYPE OF UTILITY	14		\$0	\$8,350,330	\$8,350,330
J9	RAILROAD ROLLING STOCK	2		\$0	\$9,934,900	\$9,934,900
L1	COMMERCIAL PERSONAL PROPE	1,218		\$0	\$87,152,675	\$87,152,675
L2	INDUSTRIAL AND MANUFACTURIN	377		\$0	\$612,049,250	\$612,049,250
M1	TANGIBLE OTHER PERSONAL, MOB	1,300		\$1,098,320	\$18,898,455	\$18,688,810
O	RESIDENTIAL INVENTORY	334	433.3414	\$0	\$6,584,010	\$6,584,010
S	SPECIAL INVENTORY TAX	13		\$0	\$5,983,780	\$5,983,780
X	TOTALLY EXEMPT PROPERTY	5,608	59,077.9421	\$2,885,430	\$539,856,051	\$0
Totals			713,722.6072	\$198,965,271	\$12,348,369,147	\$9,012,589,500

2023 CERTIFIED TOTALS

Property Count: 52,401

CAD - County Appraisal District
Grand Totals

7/14/2023

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Exemption Breakdown

Exemption	Count	Local	State	Total
CH	2	885,180	0	885,180
DV1	70	0	675,200	675,200
DV1S	4	0	20,000	20,000
DV2	57	0	530,041	530,041
DV2S	2	0	15,000	15,000
DV3	56	0	534,000	534,000
DV3S	2	0	20,000	20,000
DV4	170	0	1,326,570	1,326,570
DV4S	13	0	120,000	120,000
DVHS	121	0	22,198,725	22,198,725
DVHSS	18	0	2,919,689	2,919,689
EN	15	0	0	0
EX	48	0	61,345,030	61,345,030
EX (Prorated)	5	0	259,311	259,311
EX-XD	1	0	64,900	64,900
EX-XG	2	0	199,440	199,440
EX-XN	56	0	5,085,490	5,085,490
EX-XR	4	0	586,240	586,240
EX-XU	9	0	7,347,900	7,347,900
EX-XV	1,378	0	462,609,063	462,609,063
EX-XV (Prorated)	5	0	38,677	38,677
EX366	4,107	0	603,830	603,830
HT	2	0	0	0
LIH	1	0	830,990	830,990
PC	21	120,445,760	0	120,445,760
Totals		121,330,940	567,330,096	688,661,036