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Matagorda County Appraisal District

2024 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 last Methods & Assistance Program audit (MAP review) that was conducted for 2022/2023; receiving a perfect score in all areas with no corrective actions recommended. We are currently preparing for our next MAP review covering the 2024/2025 time period, having recently submitted our preliminary data request items to the state and now awaiting our on-site review that is scheduled for April 2025.



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. The 2025/2026 Biennial Reappraisal Plan was adopted by the Board of Directors in a public hearing conducted in August 2024 and subsequently distributed to the district's taxing entities and to the state comptroller's office, and is available on the MCAD website.

Performance in the Comptroller's 2022 Property Value Study (PVS) (updated in October 2023)

CAD Performance Measures:

Median level of appraisal	0.94
Coefficient of dispersion	19.97
Price-related differential	1.03

The Comptroller's 2023 Property Value Study is still in its preliminary stages at this time.

2024 Certification – July 19, 2024:

ISD	total assessed values
Bay City	(M&O) \$1,842,336,406 / (I&S) \$2,132,156,686
Boling	\$40,408,211
Matagorda	\$466,500,587
Palacios	\$2,006,377,061
Tidehaven	(M&O) \$1,626,198,367 / (I&S) - \$1,763,292,457
Van Vleck	(M&O) \$989,395,710 / (I&S) - \$2,750,099,610



Legislative Updates

In November 2023, Texas voters increased the ISD homestead exemption from \$40,000 to \$100,000. A new circuit breaker limitation was also adopted, which provides for a 20% cap on real property valued at \$5 million or less, except for properties on Ag-use special valuation or residence homestead properties.

Matagorda County Appraisal District Budget

Each year, the Chief Appraiser prepares and presents to the Board of Directors and the taxing entities budget 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.

2024 Matagorda County Appraisal District Budget: \$1,893,928.76

<u>property category</u>	<u>number of parcels</u>
residential	17,490
vacant lots & land tracts	12,148
commercial / industrial	3,345
farm & ranch	12,423
oil & gas	3,190
utilities	713
exempt properties	<u>4,604</u>
Total parcels:	53,913

Total staff positions: 11

Professional designations: 5

Total 2024 market value: \$13,713,445,661

New 2024 market value: \$ 163,134,325



2024 levy information

Matagorda County	\$26,427,015
cities	\$8,917,571
ISDs	\$67,903,514
special districts	<u>\$27,925,509</u>
Total:	\$131,173,608

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 2024:

breakdown of protested property types

single family residential	1,412
multi-family residential	32
commercial real	336
commercial personal	1
industrial real	27
industrial personal	56
utilities	341
oil & gas	214
all other categories	<u>1,217</u>
Total:	3,636



breakdown of the total number of appeals

# of appeals settled with CAD staff prior to ARB hearing	1,129
# of appeals withdrawn prior to ARB hearing	397
# of no-shows for scheduled ARB hearings	370
total number of appeals heard by ARB	1,492
# of appeals resulting in ARB adjusting the CAD value	365
# of appeals resulting in ARB sustaining the CAD value	1,127

Arbitrations filed: 24

Lawsuits filed: 16

2024 CERTIFIED TOTALS

Property Count: 50,897

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	15,878	8,583.8183	\$36,563,170	\$2,837,129,439	\$2,479,653,416
B	MULTIFAMILY RESIDENCE	129	55.4644	\$0	\$104,751,003	\$102,084,569
C1	VACANT LOTS AND LAND TRACTS	12,148	5,179.2944	\$0	\$331,300,651	\$281,891,164
D1	QUALIFIED OPEN-SPACE LAND	7,297	601,048.9551	\$0	\$2,473,770,256	\$83,497,463
D2	IMPROVEMENTS ON QUALIFIED OP	987		\$236,310	\$19,878,840	\$19,758,382
E	RURAL LAND, NON QUALIFIED OPE	4,139	29,799.0850	\$5,592,900	\$468,565,110	\$409,294,447
F1	COMMERCIAL REAL PROPERTY	1,464	2,290.3666	\$6,029,570	\$429,265,971	\$407,045,424
F2	INDUSTRIAL AND MANUFACTURIN	84	2,361.0636	\$111,397,945	\$5,096,278,353	\$4,964,474,355
G1	OIL AND GAS	3,190		\$0	\$99,023,560	\$81,190,850
J1	WATER SYSTEMS	14	1.5010	\$0	\$466,040	\$466,040
J2	GAS DISTRIBUTION SYSTEM	15	89.4880	\$0	\$2,087,750	\$1,852,312
J3	ELECTRIC COMPANY (INCLUDING C	71	4,688.7515	\$0	\$190,180,346	\$190,168,346
J4	TELEPHONE COMPANY (INCLUDI	54	5.1587	\$0	\$12,189,090	\$12,165,968
J5	RAILROAD	43	86.2713	\$0	\$53,304,820	\$53,254,840
J6	PIPELAND COMPANY	497		\$0	\$314,218,810	\$304,425,710
J7	CABLE TELEVISION COMPANY	5		\$0	\$840,670	\$840,670
J8	OTHER TYPE OF UTILITY	12		\$0	\$8,247,840	\$8,247,840
J9	RAILROAD ROLLING STOCK	2		\$0	\$11,134,410	\$11,134,410
L1	COMMERCIAL PERSONAL PROPE	1,275		\$0	\$105,139,745	\$105,139,745
L2	INDUSTRIAL AND MANUFACTURIN	393		\$0	\$532,049,110	\$532,049,110
M1	TANGIBLE OTHER PERSONAL, MOB	1,306		\$1,942,120	\$38,302,629	\$23,842,146
O	RESIDENTIAL INVENTORY	291	397.4796	\$0	\$6,414,480	\$6,036,642
S	SPECIAL INVENTORY TAX	15		\$0	\$5,388,490	\$5,388,490
X	TOTALLY EXEMPT PROPERTY	4,604	59,584.2313	\$1,372,310	\$573,560,248	\$0
Totals			714,170.9288	\$163,134,325	\$13,713,487,661	\$10,083,902,339

2024 CERTIFIED TOTALS

Property Count: 50,897

CAD - County Appraisal District
Grand Totals

12/4/2024

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Exemption Breakdown

Exemption	Count	Local	State	Total
CH	2	870,124	0	870,124
DV1	76	0	750,000	750,000
DV1S	4	0	20,000	20,000
DV2	60	0	570,940	570,940
DV2S	2	0	15,000	15,000
DV3	59	0	539,819	539,819
DV3S	2	0	20,000	20,000
DV4	186	0	1,428,803	1,428,803
DV4S	13	0	108,000	108,000
DVHS	135	0	28,491,712	28,491,712
DVHSS	19	0	3,351,042	3,351,042
EN	13	0	0	0
EX	42	0	91,190,566	91,190,566
EX (Prorated)	2	0	12,910	12,910
EX-XD	1	0	64,900	64,900
EX-XG	2	0	214,400	214,400
EX-XN	55	0	5,471,470	5,471,470
EX-XR	3	0	575,840	575,840
EX-XU	9	0	7,288,354	7,288,354
EX-XV	1,382	0	461,992,283	461,992,283
EX366	3,108	0	445,292	445,292
HT	2	0	0	0
LIH	1	0	1,201,595	1,201,595
LVE	1	50,460	0	50,460
PC	21	137,843,320	0	137,843,320
Totals		138,763,904	603,752,926	742,516,830