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Matagorda County Appraisal District

2025 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 (inactive; no longer a tax collecting entity)
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 latest Methods & Assistance Program audit (MAP review) that was conducted for 2024/2025; passing all mandatory requirements. Only two minor corrective actions were recommended, which have already been implemented. The final report is anticipated to reflect another perfect score for the district.

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. Due to the increasing usefulness of digital imagery, the district is looking to invest in increasing the resolution of our GIS/mapping systems by upgrading the pixelation of our aerial imagery over the next couple of budget cycles.

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, adopted by the Board of Directors in a public hearing conducted in August 2024, is currently still in effect. The next Reappraisal Plan will be adopted in 2026, for the 2027/2028 time period.

Performance in the Comptroller’s 2024 Property Value Study (PVS) - updated August 15, 2025

<u>performance measure</u>	<u>MCAD score</u>
Median level of appraisal	1.00
Coefficient of dispersion	14.35
Price-related differential	1.04

2025 Certification – July 16, 2025:

<u>school district</u>	<u>total assessed value(s)</u>
Bay City	(M&O) \$2,519,422,435 / (I&S) \$2,730,008,005
Boling	\$42,743,080
Matagorda	\$501,506,589
Palacios	\$2,062,361,801
Tidehaven	(M&O) \$1,788,309,573 / (I&S) - \$2,079,364,923
Van Vleck	(M&O) \$2,867,935,915

Legislative Updates

In November 2025, Texas voters increased several key exemptions:

- The basic homestead exemption for school districts went up from \$100,000 to \$140,000, and their over 65 & disabled homestead exemption amounts went up from \$10,000 to \$60,000. These increases were made effective for tax year 2025. In compliance with direction received from the state, the 2025 appraisal roll was certified with the new exemption amounts in place, assuming that these pieces of legislation would pass the November vote, which they did indeed pass.



- The business personal property (BPP) minimum amount went up from \$2,500 to \$125,000. Effective January 1, 2026, BPP value below the new minimum of \$125,000 will not be taxed, with the appropriate exemption amount(s) for related business entities and unified business enterprises being allocated accordingly.

Additionally, the circuit breaker limitation that was adopted during the last legislative session was adjusted this year to provide for a 20% cap on real property valued at \$5.16 million or less, except for properties on Ag-use special valuation or residence homestead properties. There has been no discussion/action as of yet regarding an extension of the circuit breaker's current termination date of December 31, 2026. As of November 2025, it is expected to sunset at the end of calendar year 2026.

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.

2025 Matagorda County Appraisal District Budget: \$1,665,481.77

Total staff positions: 11
Professional designations: 6

2025 Breakdown of Property Categories:

<u>property category</u>	<u>number of parcels</u>
residential	16,424
vacant lots & land tracts	12,430
commercial / industrial	4,562
farm & ranch	12,444
oil & gas	2,988
utilities	715
exempt properties	5,051
Total parcels:	54,614



Total 2025 market value: \$14,995,694,122
 New 2025 market value: \$ 2,738,160,483

<u>2025 levy information</u>	
Matagorda County	\$34,947,206
cities	\$9,475,632
ISDs	\$89,213,528
special districts	\$35,256,409
Total:	\$168,892,775

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 2025.

<u>breakdown of protested property types</u>	
single family residential	1,401
multi-family residential	56
commercial real	301
commercial personal	96
industrial real	27
industrial personal	109
utilities	289
oil & gas	132
all other categories	1,028
Total:	3,439



breakdown of the total number of appeals	
# of appeals settled with CAD staff prior to ARB hearing	1,248
# of appeals withdrawn prior to ARB hearing	205
# of no-shows for scheduled ARB hearings	379
total number of appeals heard by ARB	1,468
# of appeals resulting in ARB adjusting the CAD value	359
# of appeals resulting in ARB sustaining the CAD value	1,109

Arbitrations filed: 17

Lawsuits filed: 15