

# DEWITT COUNTY APPRAISAL DISTRICT

## 2017 ANNUAL REPORT

### Purpose

This report serves as the official annual appraisal report for the Dewitt County Appraisal District, located at 103 E. Bailey St., Cuero, TX 77954. This report provides property owners, taxing units, and other interested parties with information concerning the appraisal activities for the year including but not limited to: general information about the appraisal district, taxing entities in DeWitt County, number and type of accounts the District appraises, market and taxable values, appeals, arbitration and litigation.

### General Information

Appraisal Districts were formed by the Texas legislature in 1979. Senate Bill 621 required that appraisal districts be established for the purpose of appraising property for ad valorem tax purposes. Appraisal districts (the district) are a local government political subdivision of the state, responsible for appraising property within the boundaries of each county. Prior to the creation of the central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property values. ***The appraisal district is not a taxing entity and does not set tax rates or collect taxes.*** Appraisal districts are independent of the taxing entities but are governed by a board of directors which are elected by the taxing entities elected officials.

*The Texas Property Tax Code* requires that the district be managed by a professional staff with training and education prescribed by the State of Texas and overseen by the Texas Department of Licensing and Regulation. All appraisers must be registered with the TDLR and must complete courses and exams to become a Registered Professional Appraiser and maintain that designation. The Chief appraiser is responsible for managing the District's administrative and appraisal operation. The Board of Directors approves and reviews the budget and expenditures over the course of each fiscal year. Additionally, they appoint the Appraisal Review Board (ARB), Agricultural Advisory Board and the Tax Payer Liaison Officer (if one is required by state statute).

### **Ad Valorem Tax System**

The property assessment system is a complex and technical profession vital to the financial health of local government and school districts. The District's principal task is to identify and appraise all taxable properties within its jurisdiction (the county boundaries) and administer exemptions and special appraisals. The appraisal of properties within the districts jurisdiction collectively creates the tax base that all taxing jurisdictions utilize to collect their revenue for daily operations and public services. The District is funded by the taxing jurisdictions based on the amount of taxes levied in each taxing unit.

As required by *The Texas Property Tax Code* appraisal districts appraise all property whether residential, commercial, or business personal property at its fair market value as of January 1<sup>st</sup>. The District determines the market value of a property using mass appraisal standards and techniques which comply with Uniform Standards of Professional Appraisal Practices (USPAP) standard 6 for mass appraisal. The same appraisal methods and techniques shall be used in appraising the same or similar kinds of property. The District employs the services of Pritchard and Abbott, Inc., an appraisal firm to appraise all minerals, industrial and oil/gas related facilities, pipelines, industrial personal property and utilities.

**Taxing Entities served by the DeWitt County Appraisal District:**

DeWitt County	Cuero ISD*
DeWitt County Precincts 1, 2, 3 & 4	Yorktown ISD
DeWitt Drainage District	Meyersville ISD*
Pecan Valley Water District	Nordheim ISD*
Ecleto Watershed District*	Westhoff ISD
City of Cuero	Yoakum ISD*
City of Yorktown	DeWitt Medical District, CCH
City of Nordheim	Yoakum Hospital District
City of Yoakum*	

\*These entities overlap into adjoining counties and only the portion of these districts located within the boundaries of DeWitt County are appraised by this district.

**Appraisal District Budget for 2017:**

The 2017 budget totaling \$1,137,762.00 was adopted by the DeWitt County Appraisal District Board of Directors on August 16, 2016. This was an increase of 5.6% from the previous year's budget. There were no revisions made to the budget during the year.

**2017 Certified Value Information:**

The 2017 certified appraisal roll for DeWitt County indicated a total of 57,760 parcels. A breakdown of the number of parcels contained in the major property categories is shown below:

1. Residential	8,036
2. Commercial & Industrial	2,112
3. Mineral Interests	26,273
4. Agriculture Land	8,388
5. Business Personal Property	972

The following chart indicates the total appraised Market Value and Net Taxable Value for each of the taxing entities located in DeWitt County and appraised by the District.

<b>ENTITY</b>	<b>REAL/PER MKT</b>	<b>MINERAL MKT</b>	<b>TOTAL MKT VALUE</b>	<b>2017 NET TAXABLE</b>
DeWitt County	2,685,886,800	3,206,514,410	5,892,401,210	4,174,098,830
*Cuero ISD	923,228,970	567,166,920	1,490,395,890	969,846,460
*Meyersville ISD	235,522,110	14,842,980	250,365,090	60,424,090
*Nordheim ISD	178,904,560	410,911,420	589,815,980	440,912,350
Westhoff ISD	139,197,370	777,760,700	916,958,070	808,701,950
*Yoakum ISD	596,898,570	171,482,910	768,381,480	344,862,400
Yorktown ISD	612,135,220	1,264,349,980	1,876,485,200	1,416,366,650
Cuero City	319,491,770	31,307,270	350,799,040	321,009,800
Nordheim City	11,171,900	3,068,960	14,240,860	11,807,190
*Yoakum City	82,652,530	13,427,350	96,079,890	89,131,860
Yorktown City	82,046,530	17,044,580	99,091,110	89,590,090
DeWitt Drainage	319,627,770	40,433,040	360,060,810	330,139,240
DeWitt Medical	1,366,575,210	1,384,492,990	2,751,068,200	1,943,779,910
*Yoakum Hospital	575,413,740	173,859,650	749,273,390	372,320,870
Pecan Valley W D	2,685,886,800	3,206,514,410	5,892,401,210	4,174,098,830
*Ecleto Watershed	25,721,110	0	25,721,110	2,151,210
County Road #1	500,374,470	1,521,071,490	2,021,446,960	1,725,927,250
County Road #2	686,938,760	208,044,660	894,983,420	443,222,850
County Road #3	740,199,790	1,348,533,020	2,088,732,810	1,573,702,450
County Road #4	758,373,780	128,865,730	887,239,510	416,994,980

\*Taxing Entities shown with an asterisk have properties outside DeWitt County -  
Totals shown are only for properties located in DeWitt County and appraised by the District.

**Reappraisal:**

The DeWitt CAD currently conducts reappraisal on a rotating schedule. While all property values are updated annually to reflect market values, typically one-third of the district is re-inspected every year or as deemed necessary based on growth and market analysis. Re-inspection is done in areas based typically on school district boundaries with additional emphasis based on areas with high growth. The re-inspection consists of actual field inspections, use of Pictometry and Google earth images and the geographic information system. As required by law a Bi-annual Reappraisal Plan is prepared by the Chief Appraiser and approved by the Board of Directors outlining actual work to be done within a 2-year time period. This document is available upon request at the appraisal district office and is provided to each of the taxing entities along with any revisions made once the plan is approved.

**Appeals, Arbitration & Litigation:**

For 2017 there were no appeals filed by taxing entities, or taxpayers with regard to the certified appraisal rolls for any of the taxing entities. 1 expedited arbitration was filed and 5 law suits. There are 21 outstanding law suits and no arbitration for any prior year.

**Performance in Comptroller’s Property Value Study and Methods Assistance Program:**

The Property Value Study (PVS) and the Methods Assistance Program are each performed by the Comptroller’s office bi-annually on a rotating basis. DeWitt Appraisal District receives the PVS done by the comptroller’s office in even numbered years and the MAP in odd numbered years.

**Property Value Study:** The PVS is conducted by the Property Tax Assistance Division of the Comptroller’s Office, to estimate a school district’s taxable property value through the effectiveness of the District’s appraisals. If the District’s appraisals in a school district are within the acceptable range (5% of market value) then the values are certified to the Commissioner of Education. The PVS results are used for school district’s state funding.

2016 PVS Overall Performance Measures:

Median Level of Appraisal	1.02
Coefficient of Dispersion	11.24
Price Related Differential	.97
ISD’s with Local Value Assignments (6 total)	5

2017 PVS results for 1 ISD not receiving Local Value Assignment for 2016:  
ISD was retested and was assigned local value.

**Methods Assistance Program:** The MAP is conducted by the Property Tax Assistance Division of the Comptroller’s Office. The purpose of the MAP is to review county appraisal district (CAD) governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodology.

**2017 MAP results:**

<b>Mandatory Requirements</b>	<b>Pass/Fail</b>
1. Does the appraisal district have up-to-date appraisal maps?	Pass
2. Is the implementation of the appraisal district’s most recent reappraisal plan current?	Pass
3. Are the appraisal district’s appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	Pass
4. Are values reproducible using the appraisal district’s written Procedures and appraisal records?	Pass

<b>Appraisal District Activities</b>	<b>Rating</b>
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings defined:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement – The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75