

# KAUFMAN COUNTY APPRAISAL DISTRICT

## 2017 ANNUAL REPORT

### **Introduction**

The Kaufman County Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

### **Mission**

The mission of Kaufman County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)
- The International Association of Assessing Officers (IAAO)
- The Uniform Standards of Professional Appraisal Practice (USPAP)

### **Governance**

The appraisal district is governed by a Board of Directors whose primary responsibilities are to:

- Establish the district's office
- Adopt its operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Appoint the Appraisal Review Board
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district
- Make general policies on the appraisal district's operations
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries

To be eligible to serve on the Board of Directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are staggered. There are no legal limits to the number of terms a board member can serve.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the Board of Directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members to the Appraisal Review Board are appointed by the Board of Directors. ARB members serve two-year staggered terms. They are limited by law to serving three consecutive 2-year terms. They must be certified by the Texas Comptroller. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aid him/her in determining typical practices and standards for agriculture activities in the district. They serve at the will of the Board of Directors.

### Taxing Jurisdictions

The Kaufman County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within the 810 square miles of Kaufman County. Following are those taxing jurisdictions with territory located in the district.

Taxing Jurisdictions	Taxing Jurisdictions
KAUFMAN COUNTY	FOX HOLLOW IMP DIST
FORNEY ISD	EMER SER FIRE DIST #1 (KAUFMAN)
TERRELL ISD	EMER SER FIRE DIST #2 (MABANK)
KAUFMAN ISD	EMER SER FIRE DIST #3 (TERRELL)
TERRELL CITY	EMER SER FIRE DIST #4 (KEMP)
CRANDALL ISD	EMER SER FIRE DIST #5 (SCURRY)
KEMP ISD	EMER SER FIRE DIST #6 (FORNEY)
S/ROSSER ISD	EMER SER FIRE DIST #7 (CRANDALL)
ROCKWALL ISD	FRESH WATER 1A
QUINLAN ISD	FRESH WATER 1B
Mabank ISD	FRESH WATER 1C
WILLS POINT ISD	FRESH WATER 1D
FORNEY CITY	FRESH WATER 4A
TVCC	KAUFMAN CO MUD # 2 (MUD 10)
KAUFMAN CITY	KAUFMAN CO MUD #3 (MUD 11)
CRANDALL CITY	KAUFMAN CO MUD # 4 (MUD 9)
MABANK CITY	KAUFMAN CO MUD # 5 (MUD 6)
KEMP CITY	KAUFMAN CO MUD #6 (MUD 7)
HEATH CITY	KAUFMAN CO MUD # 7 (MUD 8)
MESQUITE CITY	KAUFMAN CO MUD #9 (MUD 2)
SEAGOVILLE CITY	KAUFMAN CO MUD #10 (MUD 3)
CITY OF OAK RIDGE	KAUFMAN CO MUD #11 (MUD 4)
CITY OF COMBINE	KAUFMAN CO MUD #12 (MUD 5)
CITY OF TALTY	KAUFMAN CO MUD #14 (MUD 1)

### Legislative Changes

Kaufman County Appraisal District reviews all legislation that may affect the appraisal district's operations. Once laws are passed, Kaufman CAD responds in a timely manner updating records, forms and/or procedures.

### Property Types Appraised

PTAD CLASSIFICATION	PROPERTY TYPE	PARCEL COUNT	MARKET VALUE
A	Single Family Residential	36,745	5,224,469,913
B	Multi Family Residential	251	129,422,039
C	Vacant Land (<5) acres	6232	157,330,980
D1	Qualified Open Space "Ag" Land	8709	1,630,667,812
D2	Farm/Ranch Improvements on Qualified	1935	26,430,314

E	Not Qualified "Ag" Land + Residential	7886	561,114,754
F1	Commercial Real Property	1887	611,670,666
F2	Industrial Real Property	86	695,202,670
G	Oil/Gas/Minerals	494	3,079,513
J	Utilities	303	175,688,800
L1	Commerical Personal Property	3695	291,528,384
L2	Industrial Personal Property	77	632,496,830
M1	Mobiles Homes	2928	48,698,060
O	Residential Inventory	722	20,472,869
S	Dealer's Special Inventory	78	21,207,820
X	Exempt Property	2092	951,774,954

### Appraisal Operation Summary

During the 2017 appraisal year the appraisal staff utilized aerial photography as well as on-site inspections to ensure all properties are accounted for and classed correctly. Cost schedules were reviewed and market analysis was performed to validate appraisal value in each category.

### Property Discovery

The district aggressively seeks to discover all newly constructed or added property each year through examination of:

City Building Permits	Fee Appraisals	Aerial Imagery
Filed Material/Mechanic's liens	Electric Connection Reports	Sales Letters
Mobile home installation reports	Public "word of "mouth"	Field discovery

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

### Residential Homestead

This chart represents the total exemption amounts available to homeowners who qualify for this exemption on home sites with a maximum of 20 acres.

Jurisdiction	General	Over 65	Disability	100% Disabled Veteran	Over 65 Surviving Spouse
EMER SER FIRE DIST #1 (Kaufman)	0	0	0	0	0
EMER SER FIRE DIST #2 (Mabank)	0	0	0	0	0
EMER SER FIRE DIST #3 (Terrell)	0	0	0	0	0
EMER SER FIRE DIST #4 (Kemp)	0	0	0	0	0
EMER SER FIRE DIST #6 (Forney)	0	0	0	0	0
EMER SER FIIRE DIST #5 (Scurry)	0	0	0	0	0
EMER SER FIRE DIST #7 (Crandall)	0	0	0	0	0
Crandall City	0	0	0	0	15,000
Seagoville City	0	0	0	30,000	30,000
Forney City	0	0	0	0	0

Heath City	0	0	0	30,000	30,000
Kaufman City	0	0	0	0	15,000
Mabank City	0	0	0	0	3,000
City of Oak Ridge	0	0	0	0	0
City of Combine	0	0	0	35,000	35,000
Kemp City	0	0	0	0	5,000
Mesquite City	0	0	0	65,000	15,000
City of Talty	0	0	0	0	0
Terrell City	0	0	0	0	10%+5,000
Fox Hollow Imp Dist.	0	0	0	0	0
Kaufman County	0	0	0	15,000	15,000
KAUFMAN CO MUD #2 (MUD 10)	0	0	0	0	0
KUFMAN CO MUD #3 (MUD 11)	0	0	0	0	0
KAUFMAN CO MUD #4 (MUD 9)	0	0	0	0	0
KAUFMAN CO MUD # 5 (MUD 6)	0	0	0	0	0
KAUFMAN CO MUD # 6 (MUD 7)	0	0	0	0	0
KAUFMAN CO MUD # 7 (MUD 8)	0	0	0	0	0
KAUFMAN CO MUD #9 (MUD 2)	0	0	0	0	0
KAUFMAN CO MUD #10 (MUD 3)	0	0	0	0	0
KAUFMAN CO MUD #11 (MUD 4)	0	0	0	0	0
KAUFMAN CO MUD #12 (MUD 5)	0	0	0	0	0
KAUFMAN CO MUD #14 (MUD 1)	0	0	0	0	0
Road and Bridge	0	0	0	15,000	15,000
Crandall ISD	25,000	10,000	10,000	0	0
Forney ISD	25,000	10,000	10,000	0	0
Kaufman ISD	25,000	10,000	10,000	0	0
Mabank ISD	25,000	10,000	10,000	0	0
Kemp ISD	25,000	10,000	10,000	0	0
Quinlan ISD	25,000	10,000	10,000	0	0
Rockwall ISD	25,000	30,000	10,000	0	0
Scurry/Rosser ISD	25,000	10,000	10,000	0	0
Terrell ISD	25,000	10,000	10,000	0	0
Wills Point ISD	25,000	10,000	10,000	0	0
HUNT COUNTY	25,000	10,000	10,000	0	0
Trinity Valley CC	25,000	15,000	15,000	0	0
FRESH WATER 1A	0	0	0	0	0
FRESH WATER 1B	0	0	0	0	0
FRESH WATER 1C	0	0	0	0	0
FRESH WATER 1D	0	0	0	0	0
FRESH WATER 4A	0	0	0	0	0
Veterans Disability 10-29% Service Connected - \$5,000 All Entities					
Veterans Disability 30-49% Service Connected - \$7,500 All Entities					

<b>Veterans Disability 50-69% Service Connected - \$10,000 All Entities</b>					
<b>Veterans Disability 70-100% Service Connected -\$12,000 All Entities</b>					
<b>DISABLED VETERAN HOMESTEAD AND DISABLED VETERAN SURVIVING SPOUSE EXEMPTION</b>					
<b>100% SERVICE CONNECTED OR UNEMPLOYABLE</b>					
<b>HOMESTEADABLE VALUE IS 100% EXEMPT (0 TAXES ON HOMESTEADABLE PORTION)</b>					

For school tax purposes, the over 65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on existing buildings (*any new areas added to the home site will cause the ceiling to be readjusted and set in the subsequent tax year*).

All homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value may still be reflective of the local real estate market.

**Disabled Veterans**

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability (as described above), disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veteran’s Affairs. Current exemption amounts, as based upon these ratings are:

Percentage Disability	Exemption Amount
10-29%	5,000
30-49%	7,500
50-69%	10,000
70-100%	12,000

**Other Exemptions**

Other commonly occurring exemptions are:

- Cemetery Exemptions • Primarily Charitable Organizations
- Religious Organizations • Veteran’s Organizations

Other less frequently occurring exemptions are allowable and described in Chapter 11, Property Tax Code.

**Appeal Information**

State law required the district to mail Notices of Appraised Value to property owners where:

- New property has been included for the first time on the appraisal roll
- There has been an ownership change
- There has been an increase in taxable value
- The property owner filed a rendition statement of the property
- The property has been annexed or de-annexed to a taxing jurisdiction

In compliance with these laws, the district prepared and delivered required notices for:

- **52,437 real estate parcels**
- **4,926 commercial personal property parcels. And**
- **570 mineral/utility /industrial parcels**

From those notices, 6044 parcels were protested with the following characteristics:

Description	Parcel Count
Value is over market value	5584
Value is unequal compared with other properties	3235
Property should not be taxed	12
Failure to send required notice	44
Other	66
Exemption was denied, modified, or cancelled	265
Change of land use	38
Open Space Land valuation was denied, modified or cancelled	46
Owner's name is incorrect	22
Property should not be taxed in a taxing unit	1

The final results of these protest were:

Description	Parcel Count
Protest withdrawn	1006
Protest settled	2413
Case dismissed for failure (of taxpayer) to appear at hearing	1131
ARB ordered no change to the appraisal record	55
ARB ordered a change to the appraisal record	215
Hearing rescheduled until January, 2017	

These values reflect an overall market value increase of 13 percent for the county from the previous year's value. Please note that the ISD taxable values stated above include the additional homestead exemption required by SBI.

#### Tax Rates

These are the Kaufman County Certified Values as of 7/15/2017 with tax rates. Values as certified by the Chief Appraiser and following the requirements of the Truth in Taxation Laws, the taxing jurisdictions adopted the following tax rates (per \$100):

#### Certified Values

The Chief Appraiser certified market & taxable values to the taxing jurisdictions on 7/21/2017:

Entity	2017 Certified Value (as of 7/21/2017)	2017 Tax Rates
KAUFMAN COUNTY	8,035,975,395	<b>0.58870</b>
FORNEY ISD	3,625,334,498	<b>1.540000</b>
TERRELL ISD	1,492,032,613	<b>1.599700</b>
KAUFMAN ISD	709,271,062	<b>1.550000</b>
Kaufman CO FWSD #6	9,773,636	<b>1.000000</b>
TERRELL CITY	1,154,529,944	<b>0.724200</b>
CRANDALL ISD	767,408,120	<b>1.540000</b>
KEMP ISD	248,093,619	<b>1.570000</b>
S/ROSSER ISD	177,339,512	<b>1.330000</b>

ROCKWALL ISD	57,446,618	1.485000
MUD=04-KAUFMAN CO MUD # 4	13,455,150	1.000000
Kaufman County Moore Farm WCID		
QUINLAN ISD	13,537,892	1.370000
Mabank Isd	269,858,092	1.365000
WILLS POINT ISD	133,605,141	1.137060
FORNEY CITY	1,486,020,610	0.621111
TVCC	4,128,847,379	0.13854
KAUFMAN CITY	345,111,875	0.89937
CRANDALL CITY	179,067,941	0.760000
MABANK CITY	171,499,166	0.68700
KEMP CITY	44,873,696	0.81043
HEATH CITY	2,326,270	0.41731
MESQUITE CITY	8,613,017	0.687000
SEAGOVILLE CITY	2,782,281	0.74380
FIRE DIST #1	481,176,667	0.060000
FIRE DIST #2	139,791,998	0.060000
FIRE DIST #3	599,738,787	0.100000
FIRE DIST #4	232,338,853	0.060000
FIRE DIST #5	281,532,998	0.050000
FIRE DIST #6	2,192,434,958	0.030000
EMER SER DIST #7	426,835,429	0.080000
CITY OF OAK RIDGE	33,131,204	0.130000
CITY OF COMBINE	86,053,579	0.350000
FRESH WATER #4A		
FRESH WATER #1A		
FRESH WATER #1B	111,509,661	0.57720
FRESH WATER #1C	243,725,947	0.930000
Fresh Water # 1D	94,279	1.00000
KAUFMAN CO MUD # 2	196,404,017	0.950000
KAUFMAN CO MUD #4	10,860	
KAUFMAN CO MUD # 5	9,042,960	1.000000
KAUFMAN CO MUD # 6	144,763,973	0.900000
KAUFMAN CO MUD # 14	122,462,253	1.000000
KAUFMAN CO MUD # 7	132,319,396	0.900000
KAUFMAN CO MUD # 8,14	78,037,488	1.000000
KAUFMAN CO MUD #9	10,152,960	
KAUFMAN CO MUD #10	8,040	
KAUFMAN CO MUD #11	201,574,792	1.000000
KAUFMAN CO MUD #12	2,640,370	
FOX HOLLOW IMP DIST	164,830,948	0.120000
City of Talty	196,487,863	0.250000