

Terrell County Appraisal District

2021 Annual Report

Introduction

The Terrell County Appraisal District is a political subdivision of the State of Texas. The Texas Constitution, 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 the Terrell 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 Terrell County 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 is achieved by administering the laws of the Texas property tax system and by operating under the standards of:

- The Texas Comptroller's Property Tax Assistance Division (PTAD);
- The International Association of Assessing Officers (IAAO); and
- The Uniform Standards of Professional Appraisal Practice.

Governance

The Terrell County Appraisal District was created by the Texas Legislature. TCAD appraises property and prepares assessments of real and personal property taxes for three (3) taxing entities in Terrell County, Texas. Through an inter-local contract, Terrell County Independent School District oversees the operations of the appraisal district. The Tax Assessor/Collector for the school district performs the duties of the Chief Appraiser of the appraisal district (§6.05(b), Texas Property Tax Code). The primary responsibilities of the school district board of trustees are:

- Establish and furnish the appraisal district office;
- Hire a Tax Assessor/Collector who becomes Chief Appraiser (§6.05 Texas Property Tax Code)

The appraisal district is governed by a five member board of directors appointed by the voting taxing entities in the county (4 elected (2 county commissioners and 2 school board members plus one at-large member). The CAD board of directors primary responsibilities are:

- Adopt an operating budget
- Appoint an Appraisal Review Board;
- Provide advice and consent to the chief appraiser concerning the appointment of an Agricultural Advisory Board;
- Make general policies on the appraisal district operations; and
- Biannually approve a written plan for the periodic appraisal of all property within the appraisal district's boundaries.
- Contract for necessary services;

To be eligible to serve on the board of directors, a person must have resided within the boundaries of Terrell County for at least two years prior to being selected. Directors can serve without term limitations.

The chief appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation (TDLR). The chief appraiser is the chief administrator of the appraisal district and may employ and compensate professional, clerical, and other personnel as provided by the budget. All personnel within the office are school employees. The chief appraiser may delegate authority to his employees.

Members of the Appraisal Review Board (ARB) are appointed by the board of directors and serve two (2) year staggered terms. ARB members are limited to three consecutive two year terms. The ARB settles value disputes between taxpayers and the appraisal district. In 2021, Terrell County Appraisal District mailed 6,859 notices of appraised value (Thos. Y. Pickett mailed notices for properties subject to their appraisal) and the ARB heard and/or resolved 31 formal appeals.

The Agricultural Advisory Board is appointed by the chief appraiser with the advice and consent of the board of directors and serves to advise the chief appraiser in determining typical practices and standards for agricultural activities in Terrell County.

Taxing Jurisdictions

The Terrell County Appraisal District is responsible for discovering and appraising all properties, real estate and personal property, for each taxing jurisdiction located in Terrell County. Terrell County comprises 2,362 square miles and consists of the following taxing entities:

Terrell County
Terrell County ISD
Terrell County Groundwater Conservation District

Property Categories

The Terrell County Appraisal Districts contains approximately 7,061 parcels appraised locally consisting of residential, commercial, and business personal properties. Approximately 10,551 industrial, utility and mineral (oil and gas) properties are appraised by Thos. Y. Pickett & Co., Inc.

Following is a summary of the 2021 appraisals by category:

Category	Number of Parcels	Market Value
A Single Family Residential	571	24,113,978
B Multi-family	2	368,379
C1 Vacant Lots	231	714,476
C2 Vacant Commercial Lots	73	398,349
C4 Commercial Acreage	17	56,751
D1 Qualified Open Space Land	5,208	406,080,815
D2 Improvements on Qualified Open Space Land	121	1,555,606
E Non-Qualified Open Space and Improvements	842	9,849,830
F1 Commercial Real	81	2,330,018
F2 Industrial Real	2	1,941,610
G Minerals	8,882	25,138,693
J Utilities	102	116,464,910
L1 Commercial Personal	47	989,290
L2 Industrial Personal	67	5,838,350
M Mobile Homes	21	323,079
O Residential Inventory	3	75,389
X Totally Exempt Property	1,483	2,059,324
Totals	17,751	597,856,553

2021 Appraisal Operation Summary

In 2021, the Terrell County Appraisal District appraised new property and reappraised existing property in accordance with its written 2021-2022 Reappraisal Plan. 2021 was NOT a year subject to the Comptroller's Property Value Study. However, the appraisal district did receive the semi-annual Methods, Assistance & Practices (MAP) Review conducted by the Comptroller of Public Accounts Property Tax Assistance Division. Preliminary Results of the MAP review are shown below:

Glenn Hegar
Texas Comptroller of Public Accounts
2020-21 Methods and Assistance Program Review

Terrell County Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
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
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Needs Some Improvement
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings:

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

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total “Yes” Points	Total Score (Total “Yes” Questions/Total Questions) x 100
Governance	12	12	100
Taxpayer Assistance	7	6	86
Operating Procedures	12	12	100
Appraisal Standards, Procedures and Methodology	8	8	100

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Property Tax Code.

Residential Homestead

The following chart represents the total exemption amounts granted to homeowners who qualify for this exemption on homes with a maximum of 20 acres.

	General Homestead	Over 65	Surviving Spouse over 55	Disability	100% Disabled Veterans
Terrell County	20% (\$5,000 minimum)	\$30,000	\$30,000	None	100%
Terrell County I.S. D.	20% (\$5,000 minimum) + \$25,000 State	\$15,000 Local + \$10,000 State	\$15,000 Local + \$10,000 State	\$10,000 State	100%
Terrell County GWCD	None	None	None	None	100%

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 of existing improvements. The tax ceilings are adjusted if new improvements are added to the existing homestead.

Homeowners qualifying for the residential homestead exemption receive a homestead cap that limits the increase of taxable value on the homestead to ten percent per year.

Disabled Veterans

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

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

** Disabled veterans over age 65 receive the maximum (\$12,000) regardless of disability rating

2021 Certified Values and Tax Rate Information

Jurisdiction	Number of Parcels	2021 Market Value	2021 Net Taxable Value	2021 Tax Rate per \$100
Terrell County	17,466	\$607,396,794	\$208,924,218	.8000
Terrell County ISD	17,355	\$578,634,853	\$193,056,476	1.433
Terrell County WCD	16,987	\$578,634,853	\$204,678,552	\$.015

SIGNIFICANT PROPERTY TAX LAW CHANGES

It is anticipated that numerous changes will be enacted into the tax code during the 87th Legislative in Session, which may affect Terrell County Appraisal District in 2021 and beyond.