

Burleson County Appraisal District



2019 Annual Report



Burleson County Appraisal District

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December 2019

It is my pleasure to present the 2019 Annual Report of the Burleson County Appraisal District (BCAD). This Annual Report provides specific information about the operations of the BCAD. The report has been designed to provide the reader a summarization of information which is published and printed by the appraisal district. It highlights the results of our appraisal district operations, the appeals process and statistical comparisons.

The BCAD has received our 2019 Preliminary Methods and Assistance Program Review (MAP). The review is conducted in accordance with Tax Code Section 5.12(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. Unfortunately, we did not pass all mandatory requirements and will continue working in 2020 to correct this review. We strive to serve Burleson County with professionalism and integrity in all aspects of our operations and are currently working with the Comptroller to correct this MAP Review.

In 2019, BCAD successfully certified a timely and accurate appraisal roll because of the hard work, professionalism, and dedication of our employees. We believe it is our highest priority to not only efficiently serve our taxing units, but to humbly serve the citizens of Burleson County and provide an accurate and fair appraisal roll so that the tax burden can be equitably distributed.

I thank you for taking time to review the Annual Report and I hope that you can gain insight into the operations of the Burleson County Appraisal District.

Sincerely,

A handwritten signature in black ink, appearing to read "Damon Daughtry".

Damon Daughtry, RPA
Chief Appraiser

General Information

The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of The Texas Constitution defines five basic rules for property taxes:

Property taxes must be equal and uniform

Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions". There are limited exceptions to this rule, such as productivity value for agricultural land.

Each property must have a single appraised value.

All property is taxable unless federal or state law exempts it from taxation.

Property owners have the right to reasonable notice of increases in the appraised value of their property.

The Burleson County Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property within county boundaries. Prior to the creation of 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 value. Appraisal districts are independent of the taxing units but are governed by a board of directors appointed by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities include the following:

- Establish the district's office
- Appoint the Chief Appraiser
- Approve the district's budget annually
- Contract for necessary services
- 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 to perform appraisal services for the district
- Other statutory duties

To be eligible to serve on the board of directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment. Members of the Board of Directors will serve two-year staggered terms beginning in January of each year.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be certified (or actively working toward certification) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Appraisal Review Board (ARB) members are appointed by the Board of Directors. To serve on the ARB, an individual must be a resident of Burleson County and must have resided in the county for at least two years. The Burleson County Appraisal Review Board (ARB) is responsible by statute for the hearing and making a determination of value for taxpayer protests and taxing entity challenges.

Agricultural Advisory Board members are appointed by the Board of Directors at the recommendation of the chief appraiser to aide in determining typical practices and standards for agricultural activities in the boundaries of the district.

Board of Directors

The Board of Directors of the Burleson County Appraisal District consisted of six voting members and one non-voting member. The Directors are appointed by the County of Burleson, the Caldwell Independent School District, the Somerville Independent School District, the Snook Independent School District, the City of Caldwell, the City of Somerville and the City of Snook. The non-voting member is the current Tax Assessor-Collector for Burleson County.

2019 Board Members

Board of Directors include:

- Kevin Scarmardo, (County of Burleson)
- Carla Patranella (Caldwell ISD)
- Louise Pruett, Chairman (Caldwell ISD)
- Jason Urbanosky, Vice Chairman, (Somerville ISD)
- Melvin Schoeneman, Secretary, (Snook ISD)
- Bo Brewer, (Cities of Caldwell, Somerville & Snook)
- Cheryl Castaneda, (Tax Assessor/Collector)

Appraisal Review Board (ARB) members include:

- Ralph Mutchler, Chairman
- Donnie Victorick, Secretary
- Terry White, Vice Chairman
- Steven Reed
- Jessica Armstrong

Agricultural Advisory Board members include:

- Craig Scarmardo
- Dusty Tittle
- John Grange
- Jay Wilder
- John Giesenschlag

General Statistical Information

The BCAD had an adopted financial budget for 2019 in the amount of \$938,560. The BCAD employed 8 full time employees. All appraisals were conducted by BCAD employees except for industrial, utilities and minerals which were done by Pritchard & Abbott.

Taxing Units

The district is responsible for establishing and maintaining approximately 64,886 parcels that include residential, mobile homes, commercial, agricultural/rural land, industrial properties, business personal property & oil & gas mineral interests covering 677 square miles within Burleson County Appraisal District's jurisdiction.

Following are those taxing jurisdictions with territory located in the district:

- Burleson County (GBU)
- Burleson County Road (RDD)
- Memorial Hospital (HOS)
- Caldwell ISD (SCW)
- City of Caldwell (CCW)
- Somerville ISD (SSM)
- City of Somerville (CSM)
- Snook ISD (SSN)
- City of Snook (CSN)
- Burleson County MUD (MUD)
- Beaver Creek Water District (BCWCID)

Legislative Changes

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

Discovery and Valuation

In order to make a valuation, the staff must first identify new properties. This is done by field reviews, viewing aerial photography, scouring local government records such as building permits, sales letters, local realtor information or locating advertisements in the newspaper.

The staff must then collect data by visiting new and existing properties. The staff assesses the value of new structures, as well as assesses depreciation and the value of any new additions to existing structures. Additionally appraisers must classify the quality of the construction by examining features such as rooflines, add-ons, construction type such as brick or wood, etc. Data regarding sales and building prices must also be collected.

These values must be entered into the automated system along with changes in property parcel sizes and exemptions received from homeowners, the elderly, disabled veterans, charitable or religious organizations, and agricultural productivity valuation.

Then the data must be analyzed following the mass appraisal standards of Uniform Standards of Professional Appraisal Practice (USPAP). Properties are grouped by school district, subdivision, town and neighborhood. Questions such as ‘Does the BCAD value match recent sales values?’ must be answered. Value is then assessed to as close to 100% of market value as possible (per state law). If this is not the case, then an analysis must be done to determine the reason the values are not within an acceptable range. Once this is determined, further adjustments are made according to existing professional standards

2019 Ratio Studies

SCHOOL DISTRICT	PROPERTY TYPE	INITIAL	AS NOTICED
SNOOK	D,E	.9650	1.0219
	A	.9952	1.008
SOMERVILLE	D,E	1.0929	1.0265
	A	.9925	1.0172
CALDWELL	D,E	.7825	1.0218
	A	1.0074	.9925

Property Categories Appraised

The appraisal district is responsible for the appraisal of approximately 64,886 parcels. The following represents a summary of property categories appraised by the district for 2019:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Residential Single Family	6,403	494,889,409
B	Residential Multi Family	40	5,836,787
C	Vacant Lots/Tracts	5,275	48,520,255
D1	Qualified Ag Land	6,996	2,042,570,806
D2	Improvements on Qualified Ag Land	2,553	56,190,858
E	Non-Qualified Ag Land	5,779	468,802,145
F1	Commercial Real Prop.	571	91,467,114
F2	Industrial Real Prop.	33	11,439,447
G1	Minerals, Oil & Gas	32,662	687,041,490
G2	Other Mineral Reserves	0	0
G3	Non-Producing Minerals	0	0
H	Tangible, Non-Business Vehicles	0	0
J	Real & Tangible Personal: Utilities	625	100,217,962
L1	Commercial Personal Prop.	686	44,696,234
L2	Industrial Personal Prop.	344	136,808,244
M1	Mobile Homes	1,132	41,702,629
M2	Other Tangible Personal	0	0
N	Intangible Personal	0	0
O	Real Property, Inventory	67	982,394
S	Special Inventory	8	3,712,613
X	Exempt Property	7,695	184,211,291

Certified Values for All Jurisdictions

	2017		2018		2019	
	Market Value	Taxable Value	Market Value	Taxable Value	Market Value	Taxable Value
Burleson County	3,173,007,082	1,530,583,810	3,537,469,751	1,664,193,877	4,419,223,299	2,144,606,361
Burleson County Road	3,173,007,082	1,536,043,699	3,537,469,751	1,670,196,589	4,419,223,299	2,150,965,296
Memorial Hospital	3,173,007,082	1,549,716,119	3,537,469,751	1,684,204,733	4,419,223,299	2,165,306,280
Caldwell ISD	1,917,779,280	873,060,395	2,159,690,280	965,933,806	2,761,640,693	1,315,504,966
City of Caldwell	271,088,668	215,873,441	296,037,196	236,175,962	308,351,106	250,951,215
Somerville ISD	573,412,291	306,944,501	635,998,666	330,958,159	730,721,653	383,773,349
City Of Somerville	124,782,424	105,938,328	126,035,671	106,006,047	130,532,233	110,382,802
Snook ISD	681,815,541	245,961,249	741,780,795	257,426,597	926,861,023	331,434,879
City of Snook	30,797,368	23,050,421	31,194,432	22,409,932	35,485,963	25,549,407
Burleson County MUD	23,519,828	21,430,024	26,493,788	23,851,829	28,669,400	26,139,903
Beaver Creek Water District	33,178,062	29,732,573	38,491,859	34,385,755	40,722,470	37,064,365

Average Value of Single Family Residence

	2018		2019	
	Market Value	Taxable Value	Market Value	Taxable Value
Burleson County	120,292	106,422	125,869	114,055
Burleson County Road	120,292	103,574	125,869	111,208
Memorial Hospital	120,292	106,422	125,869	114,055
Caldwell ISD	132,119	95,272	138,258	103,310
City of Caldwell	127,125	119,507	129,789	124,570
Somerville ISD	100,201	63,254	104,555	69,188
City of Somerville	98,809	89,038	101,120	94,468
Snook ISD	115,706	78,704	122,247	87,919
City of Snook	114,363	96,977	116,902	103,045
Burleson County MUD	87,276	70,651	90,453	75,703
Beaver Creek Water District	78,086	64,753	79,360	70,545

Certified New Value for All Jurisdictions

	2018		2019	
	Market Value	Taxable Value	Market Value	Taxable Value
Burleson County	19,009,827	17,868,144	28,071,295	27,667,765
Burleson County Road	19,009,827	17,891,895	28,071,295	27,700,847
Memorial Hospital	19,009,827	17,914,853	28,071,295	27,758,727
Caldwell ISD	12,617,429	11,731,491	10,999,372	10,504,477
City of Caldwell	2,314,418	2,012,056	2,805,844	2,792,563
Somerville ISD	3,175,826	2,812,445	9,632,254	8,819,991
City of Somerville	824,824	824,824	1,392,070	1,212,978
Snook ISD	3,216,572	2,797,295	7,439,669	7,275,936
City of Snook	199,358	199,358	629,553	629,553
Burleson County MUD	144,986	56,867	1,217,281	1,143,090
Beaver Creek Water District	1,069,253	997,850	316,334	316,334

Formal Protest Data

	2016	2017	2018	2019
Filed	2431	2618	2272	2664
Withdrawn	310	277	304	288
Settled	1612	1819	1495	1956
No Showed	295	328	212	284
ARB Decision	214	194	261	136

2019 Exemption Data

BURLESON County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 1,039

BCWD - Beaver Creek WCID #1
Grand Totals

3/10/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	17	0	0	0
DV1	2	0	8,935	8,935
DV3	1	0	10,000	10,000
DV4	8	0	71,156	71,156
DVHS	4	0	329,737	329,737
EX	10	0	395,323	395,323
EX366	2	0	348	348
HS	247	0	0	0
LVE	1	12,500	0	12,500
OV65	76	0	0	0
PPV	1	0	0	0
Totals		12,500	815,499	827,999

BURLESON County	2019 CERTIFIED TOTALS	As of Certification
Property Count: 2,996	CCW - Caldwell City Grand Totals	3/10/2021 1:47:13PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	24	230,000	0	230,000
DV1	3	0	17,000	17,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	27	0	277,725	277,725
DV4S	1	0	12,000	12,000
DVHS	12	0	1,541,257	1,541,257
EX	156	0	42,618,108	42,618,108
EX (Prorated)	1	0	39,351	39,351
EX366	127	0	18,384	18,384
HS	832	0	0	0
HT	1	0	0	0
VE	2	195,875	0	195,875
V65	349	3,327,604	0	3,327,604
V65S	6	60,000	0	60,000
PC	1	1,930	0	1,930
PV	15	723,229	0	723,229
Totals		4,538,638	44,541,325	49,079,963

BURLESON County	2019 CERTIFIED TOTALS	As of Certification
Property Count: 1,376	CSM - Somerville City Grand Totals	3/10/2021 1:47:13PM

Exemption Breakdown

Exemption	Count	Local	State	Total
P	22	0	0	0
V1	1	0	5,000	5,000
V2	3	0	19,426	19,426
V4	17	0	158,465	158,465
VHS	8	0	997,855	997,855
K	101	0	8,771,522	8,771,522
K-XV	1	0	13,020	13,020
K366	9	0	1,666	1,666
S	351	0	0	0
T	1	0	0	0
VE	1	17,473	0	17,473
V65	169	1,633,009	0	1,633,009
V65S	2	20,000	0	20,000
C	1	1,689,290	0	1,689,290
PV	4	131,415	0	131,415
Totals		3,491,187	9,966,954	13,458,141

BURLESON County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 495

CSN - Snook City
Grand Totals

3/10/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	10,000	0	10,000
DV3	1	0	10,000	10,000
DV4	5	0	43,813	43,813
DVHS	3	0	353,839	353,839
EX	32	0	2,157,056	2,157,056
EX-XV	2	0	253,938	253,938
EX366	8	0	1,797	1,797
HS	112	530,722	0	530,722
OV65	45	404,831	0	404,831
OV65S	2	20,000	0	20,000
PPV	4	9,275	0	9,275
Totals		974,828	2,820,443	3,795,271

BURLESON County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 64,899

GBU - Burleson County
Grand Totals

3/10/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	246	0	0	0
DV1	19	0	95,935	95,935
DV2	16	0	110,420	110,420
DV3	20	0	191,897	191,897
DV4	211	0	2,000,856	2,000,856
DV4S	2	0	24,000	24,000
DVHS	107	0	12,049,856	12,049,856
EX	928	0	179,771,916	179,771,916
EX (Prorated)	1	0	39,351	39,351
EX-XR	1	0	0	0
EX-XV	8	0	370,272	370,272
EX366	6,664	0	757,222	757,222
HS	5,206	0	0	0
HT	3	107,305	0	107,305
VE	8	644,584	0	644,584
DV65	2,247	20,216,406	0	20,216,406
DV65S	28	280,000	0	280,000
PC	23	2,265,270	0	2,265,270
PPV	65	2,632,964	0	2,632,964
Totals		26,146,529	195,411,725	221,558,254

BURLESON County **2019 CERTIFIED TOTALS** As of Certification
 Property Count: 64,899 HOS - Memorial Hosp Grand Totals 3/10/2021 1:47:13PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	248	0	0	0
DV1	19	0	95,935	95,935
DV2	16	0	110,420	110,420
DV3	20	0	191,897	191,897
DV4	211	0	2,000,856	2,000,856
DV4S	2	0	24,000	24,000
DVHS	107	0	12,049,856	12,049,856
EX	928	0	179,771,916	179,771,916
EX (Prorated)	1	0	40,934	40,934
EX-XR	1	0	0	0
EX-XV	8	0	370,272	370,272
EX366	6,664	0	757,222	757,222
HS	5,206	0	0	0
HT	3	0	0	0
LVE	6	644,584	0	644,584
OV65	2,247	0	0	0
PC	23	2,265,270	0	2,265,270
PPV	65	2,632,964	0	2,632,964
Totals		5,542,818	195,413,308	200,956,126

BURLESON County **2019 CERTIFIED TOTALS** As of Certification
 Property Count: 890 MUD - Burl County Mud #1 Grand Totals 3/10/2021 1:47:13PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	11	0	0	0
DV2	1	0	7,500	7,500
DV4	5	0	45,454	45,454
DVHS	4	0	238,317	238,317
EX	12	0	241,273	241,273
EX366	48	0	4,334	4,334
HS	131	550,000	0	550,000
DV65	78	0	0	0
PPV	1	50,000	0	50,000
Totals		600,000	536,878	1,136,878

BURLESON County	2019 CERTIFIED TOTALS	As of Certification
Property Count: 64,897	RDD - County Road Grand Totals	3/10/2021 1:47:13PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	246	0	0	0
DV1	19	0	95,935	95,935
DV2	16	0	110,420	110,420
DV3	20	0	191,897	191,897
DV4	211	0	1,992,854	1,992,854
DV4S	2	0	24,000	24,000
DVHS	107	0	11,765,423	11,765,423
EX	928	0	179,771,916	179,771,916
EX (Prorated)	1	0	40,934	40,934
EX-XR	1	0	0	0
EX-XV	8	0	370,272	370,272
EX366	6,684	0	757,222	757,222
HS	5,206	0	14,613,006	14,613,006
HT	3	0	0	0
LVE	8	644,584	0	644,584
OV65	2,247	0	0	0
OV65S	28	0	0	0
PC	23	2,265,270	0	2,265,270
PPV	65	2,632,964	0	2,632,964
Totals		5,542,818	209,733,879	215,276,697

BURLESON County	2019 CERTIFIED TOTALS	As of Certification
Property Count: 44,505	SCW - Caldwell ISD Grand Totals	3/10/2021 1:47:13PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	102	0	657,532	657,532
DV1	11	0	52,000	52,000
DV2	6	0	45,000	45,000
DV3	7	0	70,000	70,000
DV4	101	0	870,564	870,564
DV4S	2	0	24,000	24,000
DVHS	49	0	4,635,474	4,635,474
EX	506	0	74,730,660	74,730,660
EX (Prorated)	1	0	39,351	39,351
EX-XR	1	0	0	0
EX366	5,046	0	568,233	568,233
HS	2,601	0	64,603,783	64,603,783
HT	2	0	0	0
LVE	3	564,636	0	564,636
OV65	1,182	0	9,995,159	9,995,159
OV65S	16	0	150,000	150,000
PC	18	552,270	0	552,270
PPV	45	1,977,578	0	1,977,578
Totals		3,094,484	156,441,756	159,536,240

BURLESON County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 10,295

SSM - Somerville ISD
Grand Totals

3/10/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	100	0	674,314	674,314
DV1	3	0	5,000	5,000
DV2	6	0	38,568	38,568
DV3	7	0	65,347	65,347
DV4	70	0	594,454	594,454
DVHS	38	0	3,199,329	3,199,329
EX	247	0	28,998,666	28,998,666
EX-XV	3	0	51,802	51,802
EX366	702	0	79,754	79,754
HS	1,478	0	32,631,789	32,631,789
HT	1	82,892	0	82,892
LVE	2	47,073	0	47,073
OV85	703	0	5,595,180	5,595,180
OV85S	5	0	40,000	40,000
PC	4	1,698,670	0	1,698,670
PPV	10	477,405	0	477,405
Totals		2,306,040	69,972,201	72,278,241

BURLESON County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 10,503

SSN - Snook ISD
Grand Totals

3/10/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	44	0	252,751	252,751
DV1	5	0	17,484	17,484
DV2	4	0	20,414	20,414
DV3	6	0	56,448	56,448
DV4	40	0	344,838	344,838
DVHS	22	0	1,187,343	1,187,343
EX	178	0	78,042,590	78,042,590
EX-XV	5	0	318,470	318,470
EX366	1,568	0	198,504	198,504
HS	927	0	19,903,498	19,903,498
LVE	3	32,875	0	32,875
OV85	362	0	2,813,419	2,813,419
OV85S	7	0	56,050	56,050
PC	1	14,330	0	14,330
PPV	10	177,981	0	177,981
Totals		225,186	103,209,807	103,434,993

EXEMPTION AMOUNTS

	RESIDENTIAL EXEMPTION	OVER-65 EXEMPTION	DISABLED PERSON***
GBU-BURLESON COUNTY	0.00	10,000.00	0.00
RDD-ROAD	3,000.00	0.00	0.00
HOS-HOSPITAL	0.00	0.00	0.00
SCW-SCHOOL OF CALDWELL	25,000.00	10,000.00	10,000.00
CCW-CITY OF CALDWELL	0.00	10,000.00	10,000.00
SSM-SCHOOL OF SOMERVILLE	25,000.00	10,000.00	10,000.00
CSM-CITY OF SOMERVILLE	0.00	10,000.00	0.00
SSN-SCHOOL OF SNOOK	25,000.00	10,000.00	10,000.00
CSN-CITY OF SNOOK	5,000.00	10,000.00	10,000.00
MUD-UTILITY DISTRICT	5,000.00	0.00	0.00
BCWCID-WATER DISTRICT	0.00	0.00	0.00

DISABILITY RATING***		EXEMPTION
DV1	10% TO 30%	5,000.00
DV2	31% TO 50%	7,500.00
DV3	51% TO 70%	10,000.00
DV4	71% TO 100%	12,000.00

Tax Rates By Jurisdiction For 2019

	M&O	I&S	TOTAL
Burleson County	0.46776	0.01724	0.48500
Burleson County Road	0.07500	0.00000	0.07500
Memorial Hospital	0.06390	0.00610	0.07000
Caldwell ISD	1.04028	0.17200	1.21228
City of Caldwell	0.15594	0.22363	0.37957
Somerville ISD	0.97000	0.27000	1.24000
City Of Somerville	0.53765	0.12619	0.66384
Snook ISD	1.06400	0.32000	1.38400
City of Snook	0.25000	0.00000	0.25000
MUD	0.00000	0.20482	0.20482
BCWID	0.33000	0.00000	0.33000