



## **Bee County Appraisal District**

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## **2017 Annual Report**

### **Introduction**

The Bee 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 Bee 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:

- Appointing the Chief Appraiser
- Contracting with other appraisal offices, taxing units or private firms to perform appraisal functions;
- Adopting annual budgets for the operation of the Appraisal District
- Determining a method of financing the annual budget based on cost allocation among taxing units;
- Purchasing or leasing real property, as well as constructing improvements to establish the appraisal district office
- Ensuring preparation of annual audits by certified public accountants;
- Selecting a financial institution to deposit funds through bid solicitations;
- Entering contracts for appraisal functions, all for all expenditures, comply with the competitive bidding requirements established by law;
- Being a necessary party to lawsuits brought by property owners concerning appraisals;
- Approving the appointment of the Agricultural Advisory Board
- Appointing the members of the Appraisal Review Board and increasing the size of said board's membership when necessary;
- Develop a biennial written reappraisal plan for the District's appraisal activities
- Administering the District office in any other manner required by law.

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 not 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 of 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 responsibility is to settle value disputes between the taxpayer and the Chief Appraiser. 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 aide him/her in determining typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

## Taxing Jurisdictions

The Bee County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within Bee County. Following are those tax jurisdictions with territory located in the district:

- Bee County
- Bee County Farm Road
- Bee Groundwater Conservation District
- Beeville ISD
- Beeville Water District
- Central Emergency Service District #1
- City of Beeville
- Coastal Bend College
- Mathis ISD
- North Bee County Emergency Service District #2
- Pawnee Emergency Service District #3
- Pawnee ISD
- Pettus ISD
- Pettus Municipal Utility District
- Refugio ISD
- Skidmore-Tynan ISD
- South Bee County Emergency Service District #4
- Three Rivers ISD

## Legislative Changes

For legislative changes to the Property Tax Code during 2017 that affected the Appraisal District's operations for 2017, please visit the Texas State Comptroller website at <http://www.window.state.tx.us/taxinfo/proptax/> for all the legislative changes and updates. Laws passed during the 2017 legislative session will have an effect on the 2017 appraisal records.

## Property Types Appraised

The District is comprised of some 31,374 parcels. The following represents a summary of property types appraised by the District for 2017:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family Homes	7,025	499,174,290
B	Multi Family Homes	83	34,549,760
C	Vacant Land	2,707	20,399,200
D1	Qualified Open Space "Ag" Land	5,581	45,410,070
D2	Non-Qualified "Ag" Land	884	21,334,790
E	Farm/Ranch Improvements	1,906	172,350,190
F1	Commercial Real Property	705	117,436,980
F2	Industrial Real Property	18	307,969,650
G	Oil/Gas/Minerals	7,302	78,303,270
J	Utilities	539	244,459,800
L1	Commercial Personal Property	763	50,944,730
L2	Industrial Personal Property	253	130,894,860
M1	Mobile Homes	787	9,410,370
S	Dealer's Special Inventory	11	7,069,700
X	Exempt Property	2,805	80,023,040

## Ratio Study Analysis

Once every two years the Texas State Comptroller conducts a study to determine the uniformity of and the median level of appraisals by the District within each major category of property. To view the CAD Summary Worksheet and School District Summary Reports from the 2015 study, please visit <http://www.window.state.tx.us/propertytx/administration/pvs/findings/2013p/> and click on Bee.

## Property Discovery

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

- City/County building permits
- Filed Material/Mechanic's Liens
- Mobile home installation reports
- Septic tank permits
- Electric connection reports
- Advertisements
- Railroad Commission Reports (oil/gas)
- Field discovery
- Public "word of mouth"

Utilizing these discovery tools, a total market value of \$10,626,880 was added to the appraisal roll for 2017.

## Exemption Data

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

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on homesites with a maximum of 20 acres:

Jurisdiction	General	Over 65	Disability	100% Disabled Veteran
Bee County	\$5,000 or 20% (the greater)	\$25,000 + \$10,000	\$25,000 + \$10,000	100%
Bee County Farm Road	\$5,000 or 20% (the greater) + \$3,000	\$5,000 + \$10,000 (\$3,000 not allowed)	\$5,000 + \$10,000 (\$3,000 not allowed)	100%
Bee Groundwater Conservation District	\$5,000 or 20% (the greater)	\$5,000 + \$10,000		100%
Beeville ISD	\$25,000	\$25,000 + \$10,000	\$25,000 + \$10,000	100%
Beeville Water Supply		\$5,000		100%
Central Emergency		\$3,000		100%
City of Beeville		\$5,000	\$5,000	100%
Coastal Bend College		\$5,000 or 1% (the greater)	\$5,000 or 1% (the greater)	100%
Pawnee ISD	\$25,000	\$25,000 + \$10,000	\$25,000 + \$10,000	100%
Pettus ISD	\$25,000	\$25,000 + \$10,000	\$25,000 + \$10,000	100%
Skidmore-Tynan ISD	\$25,000	\$25,000 + \$10,000	\$25,000 + \$10,000	100%

For school tax purposes, the over 65, disability, 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 homesite will cause the ceiling to be readjusted and set in the subsequent tax year.)

Although Texas law allows it, none of the other taxing jurisdictions have adopted tax ceilings for over 65 or disabled homeowners.

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 exemptions 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
- Religious Organizations
- Primarily Charitable 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 a change in taxable value of \$1,000 or more
- The property 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:

- 5271 real estate parcels
- 5580 mineral/utility/industrial parcels

From those notices, 1059 parcels were protested with the following characteristics:

Description	Parcel Count
Value is over market value	870
Value is unequal compared with other properties	454
Property should not be taxed	4
Failure to send required notice	33
Other	54
Exemption was denied, modified, or cancelled	3
Change of land use	11
Land use was denied, modified or cancelled	11
Owner's name is incorrect	26
Property should not be taxed in CAD or tax unit	1

The final results of these protests were:

Description	Parcel Count
Protest withdrawn	101
Protest settled	818
Case dismissed for failure (of taxpayer) to appear at hearing	97
ARB ordered no change to the appraisal record	24
ARB ordered a change to the appraisal record	19

## Certified Valued

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 23, 2017, summarized as follows:

Jurisdiction	Parcel Count	Market Value	Taxable Value
Bee County	31,374	1,819,761,060	1,571,464,190
Bee County Farm Road	31,374	1,819,761,060	1,562,466,290
Bee County Groundwater	24,064	1,280,076,590	1,142,265,260
Beeville ISD	13,679	971,838,850	779,455,970
Beeville Water District	6,624	529,897,590	472,319,200
Central Emergency District #1	7,317	450,393,120	408,599,980
City of Beeville	6,627	530,716,500	473,138,110
Coastal Bend College	31,374	1,819,761,060	1,662,531,830
Mathis ISD	133	6,480,410	5,900,050
Bee County Emergency District #2	5,895	466,518,600	444,540,880
Pawnee Emergency District #3	5,955	189,480,800	187,501,130
Pawnee ISD	5,474	180,898,570	174,534,060
Pettus ISD	5,895	466,518,600	434,257,450
Pettus Municipal District	452	17,999,800	16,589,420
Refugio ISD	265	9,255,680	7,773,230
Skidmore-Tynan ISD	5,447	176,186,720	149,531,300
South Bee County Emergency #4	5,580	182,667,130	174,260,060
Three Rivers ISD	1,229	8,582,370	7,891,120

## Tax Rates

Using the taxable values as certified by the Chief Appraiser(s) and following the requirements of the Truth in Taxation Laws, the taxing jurisdictions adopted the following tax rates (information obtained from tax assessor's office):

Jurisdiction	2017 Tax Rate	2017 Tax Rate Breakdown
Bee County	.68209	.15043 I&S .06101 R&B .47065 M&O
Bee County Farm Road	.00542	
City of Beeville	.62200	.15832 I&S .46368 M&O
Coastal Bend College	.19570	.05347 I&S .14223 M&O
Beeville ISD	1.20540	.03540 I&S 1.17 M&O
Skidmore ISD	1.51880	.34880 I&S 1.17 M&O
Pettus ISD	1.38500	1.0850 M&O .30000 I&S
Pawnee ISD	1.27200	.23200 I&S 1.04 M&O
Beeville Water Supply District	.00000	.00000 I&S
Pettus Municipal Utility District	.18500	
Beeville Groundwater Con. Dist.	.00500	
Central Emergency #1	.01238	
North Bee County Emergency #2	.01919	
Pawnee Emergency #3	.02577	
South Bee County Emergency #4	.05028	
Three Rivers ISD	1.22604	
Refugio ISD	1.3600	
Mathis ISD	1.434669	