



Bee County Appraisal District

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2019 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:

- Appoint the Chief Appraiser
- Contract with appraisal offices, taxing units or private firms to perform appraisal functions;
- Adopt annual budgets for the operation of the Appraisal District
- Determining method of financing the annual budget based on cost allocation among taxing units;
- Purchas or lease real property, as well as constructing improvements to establish the appraisal district office
- Ensure preparation of annual audits by certified public accountants;
- Select a financial institution to deposit funds through bid solicitations;
- Enter into contracts for appraisal functions, expenditures, comply with competitive bidding requirements established by law;
- Become a necessary party to lawsuits brought by property owners concerning appraisals;
- Appoint members of the Agricultural Advisory Board
- Appoint members of the Appraisal Review Board and increase the size of said board's membership when necessary;
- Approve 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 determine 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 2019 that affected the Appraisal District's operations for 2019, 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 2019 legislative session will have an effect on the 2019 appraisal records.

Property Types Appraised

The District is comprised of some 31,310 parcels. The following represents a summary of property types appraised by the District for 2019:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family Homes	7078	567,078,670
B	Multi Family Homes	86	36,750,050
C	Vacant Land	2,664	22,409,740
D1	Qualified Open Space "Ag" Land	5,680	44,223,660
D2	Non-Qualified "Ag" Land	880	22,264,620
E	Farm/Ranch Improvements	1,959	202,383,890
F1	Commercial Real Property	708	128,502,720
F2	Industrial Real Property	20	355,839,740
G	Oil/Gas/Minerals	7241	82,275,290
J	Utilities	511	286,772,730
L1	Commercial Personal Property	735	48,469,253
L2	Industrial Personal Property	266	102,324,610
M1	Mobile Homes	809	9,989,100
S	Dealer's Special Inventory	10	8,699,221
X	Exempt Property	2,634	85,695,091

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 2019 study, please visit and click on <https://comptroller.texas.gov/taxes/property-tax/pvs/2019f> 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 \$184,091,845 was added to the appraisal roll for 2019.

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. 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:

- 4873 real estate parcels
- 5672 mineral/utility/industrial parcels

From those notices, 2,359 parcels were protested with the following characteristics:

Description	Parcel Count
Value is over market value	1867
Value is unequal compared with other properties	1212
Property should not be taxed	17
Failure to send required notice	26
Other	465
Exemption was denied, modified, or cancelled	18
Change of land use	69
Land use was denied, modified or cancelled	93
Owner's name is incorrect	8
Property should not be taxed in CAD or tax unit	21

The final results of these protests were:

Description	Parcel Count
Protest withdrawn	299
Protest settled	1586
Case dismissed for failure (of taxpayer) to appear at hearing	217
ARB ordered no change to the appraisal record	185
ARB ordered a change to the appraisal record	40

Certified Valued

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 23, 2019, summarized as follows:

Jurisdiction	Parcel Count	Market Value	Taxable Value
Bee County	29,963	2,007,208,255	1,741,178,204
Bee County Farm Road	29,963	2,007,208,255	1,732,614,424
Bee County Groundwater	22,629	1,421,485,263	1,262,853,923
Beeville ISD	13,140	1,060,645,649	854,278,531
Beeville Water District	6,636	577,169,572	518,787,920
Central Emergency District #1	6751	495,272,037	442,273,183
City of Beeville	6,642	579,812,612	521,430,960
Coastal Bend College	29,963	2,007,208,255	1,842,697,654
Mathis ISD	123	6,964,470	6,400,450
Bee County Emergency District #2	5592	486,120,556	465,077,421
Pawnee Emergency District #3	5725	233,386,236	229,918,958
Pawnee ISD	5,278	218,066,896	210,507,668
Pettus ISD	5,592	486,120,556	454,653,471
Pettus Municipal District	453	18,516,945	17,076,968
Refugio ISD	253	14,419,400	12,929,470
Skidmore-Tynan ISD	5,130	205,671,944	175,552,894
South Bee County Emergency #4	5253	212,636,414	201,246,659
Three Rivers ISD	1203	15,319,540	14,211,110

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	2019 Tax Rate	2019 Tax Rate Breakdown
Bee County	.67330	.09581 I&S .06124 R&B .51625 M&O
Bee County Farm Road	.00452	.00452
City of Beeville	.59799	.06082 I&S .53717 M&O
Coastal Bend College	.17687	.05051 I&S .12636 M&O
Beeville ISD	1.20540	.13700 I&S 1.06830 M&O
Skidmore ISD	1.38710	.31880 I&S 1.06830 M&O
Pettus ISD	1.33542	1.01820 M&O .31722 I&S
Pawnee ISD	1.17418	.20418 I&S .97 M&O
Beeville Water Supply District	.14113	.14113 I&S
Pettus Municipal Utility District	.20190	.20190
Bee Groundwater Con. Dist.	.00435	.00435
Central Emergency #1	.01237	.01237
North Bee County Emergency #2	.01982	.01982
Pawnee Emergency #3	.02123	.02123
South Bee County Emergency #4	.05233	.05233
Three Rivers ISD	1.22604	1.22604
Refugio ISD	1.3600	1.3600
Mathis ISD	1.434669	1.434669

