

2021 Annual Report



Hamilton County Appraisal District

119 E Henry St
Hamilton, TX 76531
254-386-8945

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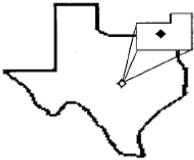
EXECUTIVE SUMMARY

HAMILTON COUNTY APPRAISAL DISTRICT

T.P. Medlock
Chairperson

Keith Gatewood
Vice-Chairperson

Jeff Serratt
Secretary



119 East Henry Street
Hamilton, Texas 76531
(254 386 8945)

Linda Catoe

Mark Tynes

Heather Donahoo
Chief Appraiser

I would like to present the 2021 Annual Report of the Hamilton County Appraisal District. This Annual Report for 2021 has been prepared to provide specific information to give the reader a better understanding of the district’s activities. It highlights the results of our operations and the major initiatives we have undertaken in 2021.

We recognize that we have a responsibility to provide complete, accurate and timely information to the taxing jurisdictions and clear, concise and easily understood information to the property owners. We are committed to providing excellent customer service, with professionalism and integrity in all aspects of our operations, because we work for you.

Thank you for taking time to review this Annual Report.

Heather Donahoo
Chief Appraiser



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PURPOSE

This report serves as the official annual appraisal report for the Hamilton County Appraisal District, located at 119 E Henry St Hamilton, TX 76531. This report provides property owners, taxing units, and other interested parties with information concerning the appraisal activities for the year including but not limited to: general information about the appraisal district, taxing entities in Hamilton County, number and type of accounts the District appraises, market and taxable values, appeals, arbitration and litigation.

GENERAL INFORMATION

Appraisal Districts were formed by the Texas legislature in 1979. Senate Bill 621 required that appraisal districts be established for the purpose of appraising property for ad valorem tax purposes. Appraisal districts (the district) are a local government political subdivision of the state, responsible for appraising property within the boundaries of each county. Prior to the creation of the central 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 values. *The appraisal district is not a taxing entity and does not set tax rates or collect taxes.* Appraisal districts are independent of the taxing entities but are governed by a board of directors which are elected by the taxing entities elected officials.

The Texas Property Tax Code requires that the district be managed by a professional staff with training and education prescribed by the State of Texas and overseen by the Texas Department of Licensing and Regulation. All appraisers must be registered with the TDLR and must complete courses and exams to become a Registered Professional Appraiser and maintain that designation. The Chief appraiser is responsible for managing the District's administrative and appraisal operation. The Board of Directors approves and reviews the budget and expenditures over the course of each fiscal year. Additionally, they appoint the Appraisal Review Board (ARB), Agricultural Advisory Board and the Tax Payer Liaison Officer (if one is required by state statute).

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 terms beginning in January of even-numbered years.

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 members are appointed by the Board of Directors. To serve on the ARB, an individual must be a resident of the appraisal district and must have resided in the district for at least two years. The Hamilton County Appraisal Review Board (ARB) is responsible by statute for the hearing and determination of 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 him in determining typical practices and standards for agricultural activities in the district.

BOARD OF DIRECTORS

The Board of Directors of the Hamilton County Appraisal District consists of five voting members and one nonvoting member. The Directors are elected by all of the Counties, Cities, School Districts and other entities that are allowed to petition to participate in the voting process.

Board members include:

- T.P. Medlock
- Keith Gatewood
- Mark Tynes
- Jeff Serratt
- Lina Catoe

AD VALOREM TAX SYSTEM

The property assessment system is a complex and technical profession vital to the financial health of local government and school districts. The District's principal task is to identify and appraise all taxable properties within its jurisdiction (the county boundaries), and administer exemptions and special appraisals. The appraisal of properties within the districts jurisdiction collectively creates the tax base that all taxing jurisdictions utilize to collect their revenue for daily operations and public services. The District is funded by the taxing jurisdictions based on the amount of taxes levied in each taxing unit. As required by *The Texas Property Tax Code* appraisal districts appraise all property whether residential, commercial, or business personal property at its fair market value as of January 1st. The District determines the market value of a property using mass appraisal standards and techniques which comply with Uniform Standards of Professional Appraisal Practices (USPAP). The same appraisal methods and techniques shall be used in appraising the same or similar kinds of property. The District employs the services of Western



Valuation Appraisal Firm to do the general task of appraising the property in the county along with rechecking properties and working with schedules. The District also employs the services of Capitol Appraisal, an appraisal firm to appraise all minerals, industrial and oil/gas related facilities, pipelines, industrial personal property and utilities.

TAXING UNITS

The Hamilton County Appraisal District is responsible for appraising all properties for each of the 12 taxing jurisdictions that have territory located within the 835 square miles of Hamilton County.

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

Counties:

Hamilton County

Special Districts:

Hamilton Hospital District

Hico Emergency Service District

Cities:

City of Hamilton

City of Evant*

City of Hico

Independent School Districts:

Hamilton ISD*

Hico ISD*

Cranfills Gap ISD*

Evant ISD*

Jonesboro ISD*

Goldthwaite Consolidated ISD*

*These entities overlap into adjoining counties and only the portion of these districts located within the boundaries of Hamilton County are appraised by this district.



LEGISLATIVE CHANGES

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

ROLL INFORMATION

The 2021 appraisal roll for Hamilton County indicated a total of 13,064. A breakdown of the number of parcels contained in the major property categories is shown below:

- ❖ Homesites: 2,166
- ❖ Mineral Interests: 15
- ❖ Agriculture Land: 6,563
- ❖ Business Personal Property: 736

The following charts indicate the total appraised Market Value and Net Taxable Value for each of the taxing entities located in Hamilton County and appraised by the District as well as a breakdown of appraisal information within the District by state PTD code.

Appraisal Value information

• Jurisdiction	Average Home Value	New Construction	Market Value	Assessed Values	Exemption loss
County					
Hamilton County	\$ 136,100	\$ 15,204,898	\$ 2,462,856,348	\$ 843,027,926	\$ 55,053,136
City					
Evant	\$ 82,780	\$ 53,020	\$ 6,556,813	\$ 6,114,363	\$ 445,238
Hamilton	\$ 112,109	\$ 767,570	\$ 202,731,817	\$ 188,583,630	\$20,536,389
Hico	\$ 105,747	\$ 1,228,510	\$ 103,697,752	\$ 97,524,273	\$14,231,106
Schools					
Cranfills Gap ISD	\$ 167,633	\$ 577,480	\$ 161,994,550	\$ 43,105,281	\$985,072
Evant ISD	\$129,659	\$475,090	\$218,084,783	\$40,009,737	\$3,887,401
Hamilton ISD	\$130,802	\$3,413,680	\$1,363,818,283	\$480,555,697	\$72,050,392
Hico ISD	\$150,453	\$9,144,194	\$478,045,603	\$224,968,817	\$33,750,075
Jonesboro ISD	\$126,177	\$1,421,780	\$179,672,179	\$43,184,879	\$3,832,894
Goldthwaite Con. ISD	\$134,720	\$0	\$61,178,960	\$11,141,525	\$4,079,210
Other Districts					
Hamilton Hospital	\$131,025	\$5,316,530	\$1,821,002,635	\$552,207,918	\$36,272,902

Hico Emergency	\$150,453	\$9,212,108	\$460,163,253	\$206,363,807	\$17,360,103
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2021 Property Types Appraised

LAND CODE	COUNT	NEW VALUE	MARKET
A-1 REAL, RES, SINGLE FAMILY	2,287	\$1,484,830	\$222,193,531
A-2 REAL, RES, MOBILE HOME	158	\$63,090	\$8,321,150
A-3 MISC IMPROV C CODED LOTS	125	\$33,400	\$1,155,140
<u>A-TOTAL</u>	<u>2,570</u>	<u>\$1,581,320</u>	<u>\$231,669,821</u>
B-1 REAL, MULTI FAMILY RES, APT	18	\$0	\$2,848,900
B-2 DUPLEX			
B-3 TRIPLEX			
B-4 FOURPLEX			
<u>B-TOTAL</u>	<u>16</u>	<u>\$0</u>	<u>\$2,848,900</u>
C-1 VACANT URBAN RES LTS/TRACTS	614	0	\$4,662,930
C-2 VACANT COMM LTS/TRA/PARCELS	1	0	\$2,300
C-3 VACANT RURAL LOT/TR IN LAKE AREA	5	0	\$60,580
C-4 VACANT RURAL TRACTS/LOTS	0	0	\$0
<u>C-TOTAL</u>	<u>620</u>	<u>0</u>	<u>\$4,725,810</u>
D-1 QUALIFIED AG LAND	6564	0	\$1,614,075,276
D-2 IMPROVEMENTS ON QUALIFIED AG LAND	1,534	\$2,011,920	\$29,418,876
D-3 REAL, ACREAGE, FARM LAND	1	0	200
D-4 REAL, ACREAGE, UNDEVELOPED LAND	0	0	0
<u>D-TOTAL</u>	<u>8099</u>	<u>\$2,011,920</u>	<u>\$1,643,494,352</u>
E-1 RES IMPR ON ACREAGE	2046	\$8,478,250	\$258,158,107
E-2 MOBILE HOME ON ACREAGE	224	\$789,580	\$6,267,660
E-3 OTHER/MISC IMPR ON ACREAGE	205	\$459,200	\$11,536,390
E-4 RURAL LAND, NON QUALIFIED AG	590	\$0	\$27,650,420
<u>E-TOTAL</u>	<u>3,065</u>	<u>\$9,727,030</u>	<u>\$303,612,577</u>
F-1 REAL, COMM,,RETAIL& SVC BUS PROP	427	1,103,940	\$64,201,080
F-2 REAL, IND MFG & PROP	18	\$0	\$3,782,875
F-3 REAL, IMP ONLY COMMERCIAL	1	\$0	\$2,560
<u>F-TOTAL</u>	<u>446</u>	<u>\$1,103,940</u>	<u>\$67,986,515</u>
G-1 REAL, OIL, GAS & MNRL RESERVES	15	\$0	\$214,703
<u>G-TOTAL</u>	<u>15</u>	<u>\$0</u>	<u>\$214,703</u>
J-2 GAS DIST SYSTEM, REAL & PP	6	\$0	\$2,070,880
J-3 ELECTRIC CO, REAL & PP	29	\$0	\$15,963,540
J-4 TELEPHONE CO, REAL & PP	19	\$0	\$3,393,420
J-5 RAILROADS, REAL & PP	1	\$0	\$17,100
J-6 PIPELINES, REAL & PP	46	\$0	\$88,983,360
<u>J-TOTAL</u>	<u>101</u>	<u>\$800</u>	<u>\$110,428,300</u>

L-1 PERSONAL, COMM/RETAIL BUS PROP	499	\$0	\$29,812,630
L-2 PERSONAL, IND/MFG BUS PROP	88	<u>\$0</u>	\$13,370,550
<u>L-TOTAL</u>	<u>587</u>	<u>\$0</u>	<u>\$43,183,180</u>
M-1 MOBILE HOME (ON NON OWNED LAND)	138	\$784,450	\$6,881,850
<u>M-TOTAL</u>	<u>138</u>	<u>\$784,450</u>	<u>\$6,881,850</u>
O-3 REAL, VACANT LOTS (INV FOR SFR)	1	0	\$9,830
<u>O- TOTAL</u>	<u>1</u>	<u>\$0</u>	<u>\$9,830</u>
S- SPECIAL INVENTORY	6	0	\$1,903,110
<u>S-TOTAL</u>	<u>6</u>	<u>0</u>	<u>\$1,903,110</u>
<u>X- TOTAL</u>	<u>405</u>	<u>\$2,075,370</u>	<u>\$45,869,550</u>
PRODUCTIVITY VALUE LOSS			\$1,570,455,828
<u>ALL PTD TOTAL</u>	<u>16,071</u>	<u>17,284,030</u>	<u>\$2,462,856,348</u>



PROPERTY DISCOVERY

Hamilton County Appraisal District establishes procedures to ensure that accurate data is collected, analyzed, and utilized improve appraisal accuracy, discover new real and personal property and effectively and efficiently execute the duties required to serve taxing entities with the District's area of responsibility.

Data Collection

- ❖ Each HCAD employee is expected to collect information on activity within the District that may have bearing on HCAD Activities.
- ❖ HCAD reviews and analyzes all data in order to develop required reports and to generate an accurate appraisal roll.

Real Property

- ❖ Office Review:
 - ❖ sales questionnaires
 - ❖ property owner renditions
 - ❖ deed records
 - ❖ local fee appraisers
 - ❖ builders
 - ❖ realtors
 - ❖ maps
 - ❖ other appraisal records
- ❖ Field Inspections:
 - ❖ new construction
 - ❖ remodeling
 - ❖ demolition

Ownership / Exemption

- ❖ Field inspection (verifying property meets exemption standards)
- ❖ deed records
- ❖ plat records
- ❖ newspaper (obituaries)
- ❖ application update requests
- ❖ questionnaires
- ❖ other appraisal records

Field Inspections:

- ❖ new business' locations

Personal Property

- ❖ Office Review:
 - ❖ property owner renditions
 - ❖ accounting records
 - ❖ financial statements
 - ❖ newspaper, press releases, trade journals
 - ❖ telephone and city directories
 - ❖ legal news, building permits, assumed name certificates
 - ❖ sales tax list
 - ❖ vehicle registration
 - ❖ aircraft registration
 - ❖ business directories
 - ❖ local fee appraisers
 - ❖ realtors
 - ❖ other appraisal records

Examples of Data Collection Process

- ❖ Western Valuation and Consulting, LLC in accordance with the Reappraisal Plan inspects properties for new additions and for new properties each year. Properties with changes such as additions, swimming pools, new out buildings, etc., are conducted by an on-site inspection. Also, aerial photos are used when available.

- ❖ Information from the Hamilton County Clerk's office are received weekly, containing deed records, Mechanics Liens, Septic Permits, Bills of Sale, plats, maps, surveys, and Assumed Name Certificates.
- ❖ Sales and property information is gathered from property owners through questionnaires, and local realtors and fee appraisers as available. MLS websites are checked quarterly for new sales and enhancements made prior to sales.
- ❖ Newspapers are checked weekly for new businesses and realty ads for attributes, remodels and new improvements.
- ❖ Local water departments are contacted annually for new water meters.
- ❖ Volunteer fire departments are contacted annually for destroyed or damaged structure reports

Once the data is received, the property where physical data is questioned or requires reviewing is identified and coded for inspection.

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.

Jurisdiction	Percent	General	Over 65	Over 65 Freeze	Disability	Disability Freeze	100% Disabled Veteran
County							
Hamilton County	0%		\$ 0	YES	\$ 0	YES	100%
City							
Evant	0%	\$0	\$0	NO	0	NO	100%
Hamilton	0%	\$0	\$0	NO	0	NO	100%
Hico	0%	\$0	\$0	NO	0	NO	100%
Schools							
Cranfills Gap ISD	0%	\$25,000	\$10,000	YES	\$10,000	YES	100%
Evant ISD	0%	\$25,000	\$10,000	YES	\$10,000	YES	100%
Hamilton ISD	0%	\$25,000	\$10,000	YES	\$10,000	YES	100%
Hico ISD	0%	\$25,000	\$10,000	YES	\$10,000	YES	100%
Jonesboro ISD	0%	\$25,000	\$10,000	YES	\$10,000	YES	100%
Goldthwaite Consolidated ISD	0%	\$25,000	\$10,000	YES	\$10,000	YES	100%
Other Districts							
Hamilton Hospital	0%	\$0	\$0	NO	\$0	NO	100%



Hico Emergency	0%	\$0	\$0	NO	\$0	NO	100%
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Properties receiving a general homestead exemption may qualify for a limited appraised value. The limited appraised value will not exceed 110% of the prior year's appraised value. 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, disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemption amounts, as based upon these ratings are as follows:

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

The surviving spouse and minor children of a member of the armed services who dies while on active duty will receive a \$5000 exemption. Other Exemptions

Other commonly occurring exemptions are:

- ❖ Cemetery Exemptions
- ❖ Religious Organizations
- ❖ Charitable Organizations
- ❖ Veteran's Organization

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

APPEAL INFORMATION

Following guidelines established by state law, notices of appraised value are typically mailed to property owners if:

- ❖ The appraised value of the property changes by more than \$1000 from what it was in the preceding year
- ❖ The appraised value of the property is greater than the value rendered by the property owner
- ❖ The property was not on the appraisal roll in the preceding year
- ❖ The property has had an ownership change

In 2021, the district prepared and delivered notices of appraised value for approximately:

- ❖ 9272 real property parcels
- ❖ 611 commercial personal property parcels

From those notices, approximately **900** parcels were protested.

TAX RATES

Using the taxable 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:

	2015	2016	2017	2018	2019	2020	2021
CRANFILLS GAP ISD	1.04000	1.04000	1.04000	1.04000	.97000	.9396	.8720
EVANT CITY	0.5805	0.5805	0.5805	0.6163	0.5967	0.5763	.5521
HAMILTON ISD	1.1800	1.1800	1.1700	1.1700	1.0683	1.0564	.9603
HAMILTON COUNTY	0.5405	0.5605	.5605	.5605	.5605	.5323	.4554
HAMILTON HOSPITAL	0.1607	0.1607	.1626	.1700	.17	.1694	.1650
HICO ISD	1.3600	1.3600	1.3600	1.3600	1.2583	1.1947	1.1103
HAMILTON CITY	0.4588	0.4889	0.5275	0.5633	0.5852	0.6024	.5653
HICO CITY	0.7028	0.7028	0.7400	0.7400	0.7304	0.6600	.6114
HICO EMERGENCY	0.0981	0.0981	0.0981	0.0981	0.0981	0.0981	.0849



For more information, visit our website:

www.Hamiltoncad.org

For additional copies write:

HCAD
119 E Henry St
Hamilton, TX 76531

The Hamilton County Appraisal District is an equal opportunity employer and does not discriminate on the basis of race, color, religion, sex, national origin, age, or disability in employment or in the provision of any services, programs or activities.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling 254-386-8945.

Send us an email telling us what you think at
hcadinformation@usapathway.com

Texas Comptroller of Public Accounts
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