

2017 Annual Report



Hamilton County Appraisal District

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

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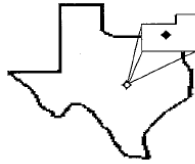
EXECUTIVE SUMMARY

HAMILTON COUNTY APPRAISAL DISTRICT

T.P. Medlock
Chairperson

James Caldwell
Vice-Chairperson

Kenny Giessner
Secretary



119 East Henry Street
Hamilton, Texas 76531
(254) 386 8945 Fax (254) 386 8947

Dan Chorenziak

Mark Tynes

Doyle Roberts
Chief Appraiser

I would like to present the 2017 Annual Report of the Hamilton County Appraisal District. This Annual Report for 2017 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 2017.

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.

Doyle Roberts, RPA
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
- Mark Tynes
- Kenny Giessner
- James Caldwell
- Dan Chorenziak

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 Lisco



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 2017 appraisal roll for Hamilton County indicated a total of 14,187 parcels. A breakdown of the number of parcels contained in the major property categories is attached below:

- ❖ Homesites: 2,372
- ❖ Mineral Interests: 124
- ❖ Agriculture Land: 5,832
- ❖ Business Personal Property: 628



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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 businesses 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

- ❖ Lisco Appraisal Firm 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%	\$15,000	\$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

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:

	2012	2013	2014	2015	2016	2017
CRANFILLS GAP ISD	1.04000	1.04000	1.04000	1.04000	1.04	1.04
EVANT CITY	0.4766	0.5085	0.5567	.5805	.5805	.5805
HAMILTON ISD	1.21000	1.21000	1.18	1.18	1.18	1.17
HAMILTON COUNTY	0.5579	0.5220	0.5724	.5405	.5605	.5605.
HAMILTON HOSPITAL	0.1607	0.1607	0.1607	.1607	.1607	.1626
HICO ISD	1.3000	1.3200	1.3260	1.36	1.36	1.36
HAMILTON CITY	0.4748	0.4730	0.4619	.4588	.4889	.5275
HICO CITY	0.69990	0.69990	0.6999	.7028	.7028	.74
HICO EMERGENCY	0.0965	0.0981	0.0981	.0981	.0981	.0981



HAMILTON COUNTY		2017 CERTIFIED TOTALS		As of Certification	
County:		CAD - County Appraisal District		2/23/2018 1:22:06PM	
Property Count: 12,177		Grand Totals			
Land		Value			
Homestead:		17,298,670			
Non Homestead:		45,603,605			
Ag Market:		1,277,696,093			
Timber Market:		0		Total Land	(+) 1,340,598,368
Improvement		Value			
Homestead:		211,827,770			
Non Homestead:		181,745,285		Total Improvements	(+) 393,573,055
Non Real		Count	Value		
Personal Property:	615	79,332,340			
Mineral Property:	134	969,182			
Autos:	1	0		Total Non Real	(+) 80,301,522
				Market Value	- 1,814,472,945
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,277,689,773	6,320			
Ag Use:	41,120,921	120		Productivity Loss	(-) 1,236,568,852
Timber Use:	0	0		Appraised Value	- 577,904,093
Productivity Loss:	1,236,568,852	6,200		Homestead Cap	(-) 270,117
				Assessed Value	- 577,633,976
				Total Exemptions Amount	(-) 27,923,906
				(Breakdown on Next Page)	
				Net Taxable	- 549,710,070

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 0.00 = 549,710,070 * (0.000000 / 100)

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

HAMILTON COUNTY

2017 CERTIFIED TOTALS

As of Certification

Property Count: 12,177

CAD - County Appraisal District
Grand Totals

2/23/2018

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	77	0	0	0
DV1	21	0	186,300	186,300
DV1S	1	0	5,000	5,000
DV2	11	0	109,500	109,500
DV3	12	0	132,000	132,000
DV4	38	0	440,270	440,270
DV4S	5	0	48,000	48,000
DVHSS	1	0	116,250	116,250
EX	8	0	263,300	263,300
EX-XA	10	0	1,764,140	1,764,140
EX-XV	331	0	24,747,520	24,747,520
EX366	109	0	19,901	19,901
PC	4	91,725	0	91,725
Totals		91,725	27,832,181	27,923,906

HAMILTON COUNTY

2017 CERTIFIED TOTALS

As of Certification

Property Count: 12,177

CAD - County Appraisal District
Grand Totals

2/23/2018

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State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	2,371		\$572,690	\$152,913,629
B	MULTIFAMILY RESIDENCE	16		\$0	\$1,857,020
C1	VACANT LOTS AND LAND TRACTS	662		\$0	\$4,763,940
D1	QUALIFIED OPEN-SPACE LAND	5,849	508,727.4712	\$0	\$1,277,688,873
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	1,800		\$0	\$33,903,080
E	RURAL LAND, NON QUALIFIED OPEN SP	2,105	2,919.1555	\$1,188,120	\$177,414,984
F1	COMMERCIAL REAL PROPERTY	411		\$177,190	\$53,423,667
F2	INDUSTRIAL AND MANUFACTURING REA	16		\$0	\$2,330,320
G1	OIL AND GAS	44		\$0	\$954,121
J2	GAS DISTRIBUTION SYSTEM	6		\$0	\$1,275,380
J3	ELECTRIC COMPANY (INCLUDING CO-OP	32		\$0	\$16,161,670
J4	TELEPHONE COMPANY (INCLUDING CO-	21		\$0	\$5,865,170
J5	RAILROAD	1		\$0	\$16,660
J6	PIPELAND COMPANY	36		\$0	\$17,387,450
L1	COMMERCIAL PERSONAL PROPERTY	381		\$0	\$23,591,300
L2	INDUSTRIAL AND MANUFACTURING PERS	121		\$0	\$14,812,470
M1	TANGIBLE OTHER PERSONAL, MOBILE H	125		\$106,780	\$2,198,420
O	RESIDENTIAL INVENTORY	12		\$0	\$36,000
S	SPECIAL INVENTORY TAX	7		\$0	\$1,083,930
X	TOTALLY EXEMPT PROPERTY	458		\$0	\$26,794,861
	Totals		511,646.6267	\$2,044,780	\$1,814,472,945

HAMILTON COUNTY
 2017 CERTIFIED TOTALS
 CAD - County Appraisal District
 Grand Totals
 Property Count: 12,177
 As of Certification
 2/23/2018 1:22:06PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A1	REAL RESIDENTIAL	2,198		\$553,340	\$148,599,949
A2	REAL, RESIDENTIAL, MOBILE HOME	148		\$0	\$3,779,960
A3	REAL, RESIDENTIAL, AUX IMPROVEMENT	43		\$19,350	\$533,720
B1		16		\$0	\$1,857,020
C1	RESIDENTIAL VACANT LOT	657		\$0	\$4,701,060
C2	REAL, VACANT PLATTED COMMERCIAL L	1		\$0	\$2,300
C3	COMMERCIAL VACANT LOT	4		\$0	\$60,580
D1	QUALIFIED OPEN SPACE LAND	5,849	508,727.4712	\$0	\$1,277,688,873
D2	IMPROVEMENTS ON QUALIFIED AG LAND	1,332	8.1620	\$0	\$19,870,950
D3	REAL, ACREAGE, FARMLAND	1		\$0	\$50
E1	RURAL LAND AND IMPROVMENTS	1,693		\$1,108,120	\$167,418,084
E2		257		\$0	\$3,726,520
E3	MH ON OVER 5 ACRES	256		\$80,000	\$6,270,330
E4	Rural land, Non qualified AG	475		\$0	\$14,032,130
F1	COMMERCIAL	410		\$177,190	\$53,421,107
F2	INDUSTRIAL AND MANUFACTURING	15		\$0	\$2,302,320
F3	REAL, Imp Only Commercial	1		\$0	\$2,560
F4	REAL, Imp Only Industrial	1		\$0	\$28,000
G1	OIL AND GAS	44		\$0	\$954,121
J2	GAS DISTRIBUTION SYSTEM	6		\$0	\$1,275,380
J3	ELECTRIC COMPANY	32		\$0	\$16,161,670
J4	TELEPHONE COMPANY	21		\$0	\$5,865,170
J5	REAL & TANGIBLE PERSONAL, UTILITIES,	1		\$0	\$16,660
J6	PIPELINE COMPANY	36		\$0	\$17,387,450
L1	COMMERCIAL PERSONAL PROPERTY	361		\$0	\$23,591,300
L2	INDUSTRIAL AND MANUFACTURING	121		\$0	\$14,812,470
M1	MOBILE HOME	125		\$106,780	\$2,198,420
O1	INVENTORY, VACANT RES LAND	12		\$0	\$36,000
S		7		\$0	\$1,083,930
X	EXEMPT PROPERTY	458		\$0	\$26,794,861
	Totals		508,735.6332	\$2,044,780	\$1,814,472,945

HAMILTON COUNTY **2017 CERTIFIED TOTALS** As of Certification
 CAD - County Appraisal District
 Property Count: 12,177 Effective Rate Assumption 2/23/2018 1:22:06PM

New Value

TOTAL NEW VALUE MARKET: \$2,044,780
 TOTAL NEW VALUE TAXABLE: \$2,027,680

New Exemptions

Exemption	Description	Count		
EX	Exempt	5	2016 Market Value	\$97,940
EX366	HB366 Exempt	7	2016 Market Value	\$7,600
ABSOLUTE EXEMPTIONS VALUE LOSS				\$105,540

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	2	\$17,000
DV2	Disabled Veterans 30% - 49%	2	\$19,500
DV3	Disabled Veterans 50% - 69%	4	\$42,000
DV4	Disabled Veterans 70% - 100%	9	\$92,270
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$0
PARTIAL EXEMPTIONS VALUE LOSS			\$170,770
NEW EXEMPTIONS VALUE LOSS			\$276,310

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$276,310

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,043	\$96,168	\$132	\$96,036
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,207	\$80,365	\$123	\$80,242

HAMILTON COUNTY

2017 CERTIFIED TOTALS

As of Certification

CAD - County Appraisal District
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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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
doylerobersts@embarqmail.com

Texas Comptroller of Public Accounts
Publication: 2017 Annual Report
August 2017