

Marion Central Appraisal District

2017 Annual Report

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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 Marion Central 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 with county boundaries. Prior to the creation of 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 value. Appraisal districts are independent of the taxing units but are governed by a board elected 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.

If you have questions about information contained in this report, contact Ann Lummus, Chief Appraiser/Administrator Email annl@marioncad.org

MARION CENTRAL APPRAISAL DISTRICT
Certified Market Value

	2013	2014	2015	2016	2017
Marion County	1,018,435,390	1,104,749,220	1,148,690,780	1,137,949,020	1,174,397,930
Marion Co Hospital District	1,018,435,390	1,104,749,220	1,148,690,780	1,137,949,020	1,174,360,990
City of Jefferson	200,717,958	219,551,900	238,476,750	243,601,860	263,904,790
Jefferson ISD	989,694,110	1,072,775,900	1,115,354,100	1,102,425,790	1,139,302,720
Avinger ISD	9,891,140	11,414,640	12,576,540	12,196,800	12,088,090
Ore City ISD	18,850,140	20,558,680	20,760,140	23,326,430	22,970,180

Net Taxable Value

	2013	2014	2015	2016	2017
Marion County	657,290,653	705,153,538	717,649,607	701,785,117	718,212,420
Marion Co Hospital District	704,601,193	752,067,438	763,478,427	747,802,407	763,963,930
City of Jefferson	169,673,148	187,364,370	201,478,522	205,512,803	203,875,703
Jefferson ISD	606,813,423	655,911,368	647,609,507	632,465,127	650,460,030
Avinger ISD	3,179,950	3,419,490	4,251,450	3,684,810	3,748,360
Ore City ISD	12,467,650	13,609,250	13,022,500	13,927,330	13,394,430

Average Market Value - Single Family Residence

	2013	2014	2015	2016	2017
Marion County	55,553	61,665	74,332	73,591	67,166
Marion Co Hospital District	58,553	61,665	74,332	73,591	67,166
City of Jefferson	91,206	96,477	101,852	101,998	108,753
Jefferson ISD	60,360	63,570	76,535	76,052	68,913
Avinger ISD	64,945	73,858	77,726	64,680	67,702
Ore City ISD	33,325	34,950	41,502	41,164	40,165

Average Taxable Value - Single Family Residence

	2013	2014	2015	2016	2017
Marion County	48,553	51,215	62,582	61,746	53,736
Marion Co Hospital District	56,201	51,215	71,687	70,786	67,166
City of Jefferson	88,420	91,956	98,808	99,368	108,753
Jefferson ISD	44,064	47,254	55,038	54,632	37,023
Avinger ISD	49,388	58,429	50,856	38,634	42,702
Ore City ISD	24,270	25,425	27,426	27,344	15,165

Notices Mailed

	2013	2014	2015	2016	2017
Notices Mailed	3960	11,427	5,510	5,327	10,472

Informal Protest

	2013	2014	2015	2016	2017
No Change	279	407	380	297	162
Change Value	82	220	18	91	37
Total Informal Protest	361	627	398	388	299
% Inquiries to Notices Mailed	22.7%	5.48%	7.22%	7.28%	2.85%
Hearing Scheduled from	5	68	16	2	1

Formal Protest

Walk-Ins/Mail	2013	2014	2015	2016	2017
Settled	82	523	254	261	363
Withdrew	43	86	63	50	71
Cancelled/No Shows	16	213	89	59	38
ARB Decision	24	93	48	18	7
Filed Arbitration	0	0	0	0	1
Total	165	915	454	374	480

Filed Online					
Settled	1	0	0	5	0
Withdrew	0	0	0	0	0
Cancelled/No Show	0	2	0	3	0
ARB Decision	0	0	0	1	0
Filed Arbitration	0	0	0	1	0
Total	1	2	0	9	0

Combined Formal Protest	166	917	454	383	480
% Formal Protest to Notices mailed	4.19%	8.02%	8.24%	7.19%	4.58%

CATEGORY CODE TABLE

A1	IMP ON NON-AG LAND
A2	MH ON NON-AG LAND
A3	IMP ONLY
B1	MULTI/FAMILY APARTMENT
B2	MULTI/FAMILY DUPLEX
C1	VACANT LOT-SUB/CITY
C2	COLONIA LOTS/TRACTS
C3	LESS THAN 5 AC VACANT TRACT RURAL
D1	QUALIFIED AG/TIM LAND
D2	IMP ON AG LAND
E	RURAL NON-AG LAND OR IMP
E1	IMP ON AG USE LAND
E2	MH ON AG USE LAND
E3	OUTBUILDINGS OR BARN
F1	COMMERCIAL REAL PROPERTY
F2	REAL PROP INDUSTRIAL
G1	MINERALS
H3	TANGIBLE COMM/VEHICL
J1	WATER SYSTEM
J2	GAS COMPANY
J3	UTILITIES
J4	TELEPHONES
J5	RAILROAD
J6	PIPELINES
J7	CABLE COMPANIES
J8	OTHER
J9	RAILROAD ROLLING STOCK
L1	PERSONAL PROPERTY
L2	PERSONAL PROPERTY INDUSTRIAL
M1	MOBILE HOME ONLY
O	REAL PROPERTY INVENTORY
S	SPECIAL INVENTORY
X	EXEMPT PROPERTY
X1	YOUTH DEVELOPMENT
XJ	PRIVATE SCHOOLS
XN	MOTOR VEHICLES-PERSONAL USE
XO	MOTOR VEHICLES-INCOME/PERSONAL
XR	NONPROFIT WATER
XV	OTHER EXEMPTS
XV1	OTHER - CHURCH

2017 Market Value by State Code Classification*

Code	Description	# of items	Total Market Value of Taxable Property	% of Total Market Value
A	Real Property: Single-Family Residential	4966	301,764,670	40.71%
B	Real Property: Multi-Family Residential	16	1,501,870	0.20%
C	Real Property: Vacant Lots and Tracts	8148	30,856,610	4.16%
D1	Real Property: Qualified Ag Land	3385	46,577,880	6.28%
D2	Real Property: Farm IMP on AG Land	383	11,086,300	1.50%
E	Real Property: Rural Non-AG Land/ IMP	960	32,844,750	4.43%
F1	Real Property: Commercial	336	46,923,220	6.33%
F2	Real Property: Industrial	28	111,362,410	15.02%
G	Oil, Gas and Other Minerals	3658	35,005,820	4.72%
H	Tangible Personal Property	0	0	0.00%
J	Real & Personal Property: Utilities	191	60,063,990	8.10%
L1	Personal Property: Commercial	501	11,297,750	1.52%
L2	Personal Property: Industrial	127	40,352,780	5.44%
M	Mobile Homes and Other Tangible PP	530	10,326,160	1.39%
N	Intangible Personal Property	0	0	0.00%
O	Real Property: Residential Inventory	59	124,360	0.02%
S	Special Inventory	5	1,197,800	0.16%
		23,293		741,286,370

*As of Certification

2016 Market Value by State Code Classification*

Code	Description	# of items	Total Net Taxable Value of Taxable Property	% of Total Taxable Value
A	Real Property: Single-Family Residential	5004	304,202,960	39.28%
B	Real Property: Multi-Family Residential	16	1,614,720	0.21%
C	Real Property: Vacant Lots and Tracts	8162	32,044,290	4.14%
D1	Real Property: Qualified Ag Land	3299	44,000,330	5.68%
D2	Real Property: Farm IMP on AG Land	399	12,234,160	1.58%
E	Real Property: Rural Non-AG Land/ IMP	1629	82,357,650	10.64%
F1	Real Property: Commercial	346	49,190,080	6.35%
F2	Real Property: Industrial	26	112,168,320	14.49%
G	Oil, Gas and Other Minerals	3168	13,681,690	1.77%
H	Tangible Personal Property	0	0	0.00%
J	Real & Personal Property: Utilities	187	57,798,950	7.46%
L1	Personal Property: Commercial	483	11,561,400	1.49%
L2	Personal Property: Industrial	129	41,906,140	5.41%
M	Mobile Homes and Other Tangible PP	525	10,286,540	1.33%
N	Intangible Personal Property	0	0	0.00%
O	Real Property: Residential Inventory	59	124,580	0.02%
S	Special Inventory	5	1,197,800	0.15%
		26,915		774,369,610

*As of Certification

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 occurring exemptions are available and described at the Comptroller's web site.

<http://www.window.state.tx.us/taxinfo/proptax/exmptns.html>

Residential homesteads

Entity	General	Over 65	Disability	DVHS
County of Marion	20% or 5,000	Freezes	Freezes	100%
County of Marion Road/Bridge	3,000 & 20% or 5,000	Freezes	Freezes	100%
Marion County Hospital District	None	None	None	100%
City of Jefferson	None	Freezes	Freezes	100%
Jefferson ISD	25,000 & 10% or 5,000	10,000, Freezes	10,000, Freezes	100%
Avinger ISD	25,000	10,000, Freezes	10,000, Freezes	100%
Ore City ISD	25,000	10,000, Freezes	10,000, freezes	100%

SB 1amends subsection (b) to increase the residence homestead exemption from \$15,000 to \$25,000 for school district taxes. The bill adds subsection (n-1) to prohibit the governing body of a school district, city, or county from repealing or reducing the amount of an optional percentage residence homestead exemption in effect for the 2014 tax year until Jan. 1, 2020. Effective on the date on which the constitutional amendment proposed by SJR 1takes effect, and if that amendment is not approved by the voters, has no effect. Applies beginning with the 2015 tax year.

Marion County, Marion County Hospital District, City of Jefferson, Jefferson ISD, Avinger ISD and Ore City of ISD homestead applications for the 65 and older property owner, the disabled property owner, and surviving spouse of each of those (if the spouse is 55 or older) creates a tax ceiling prohibiting increased taxes on the homestead on existing buildings. Any new areas added to the home site will cause the ceiling to be readjusted in the next tax year. Homestead exemptions available on 20 acres with home. The other taxing jurisdictions have not adopted tax ceilings for the over 65 or disabled homeowners. All homeowners with qualified homesteads are subjects to the placement of a homestead cap which prohibits the increase of taxable value on the homestead property to ten percent per year. Market value can still be reflective of the local real estate market.

Disable 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 are:

DV Rating	Exempt Amount
10-30%	\$5,000
31-50%	\$7,500
51-70%	\$10,000
71-100%	\$12,000

Other Exemptions & Misc

- Cemetery Exemptions
- Religious Organizations
- Primarily Charitable Organizations
- Charitable Organizations
- Veteran Organizations
- See Chapter 11 of the Property Tax Code discusses other allowable exemptions

Exemptions Totals

	Marion Co	Marion Co R&B H	Hospital Dist	City of Jefferson
Less \$500 Real Property	10,530	10,530	10,530	5,810
Less \$500 Mineral Property	264,460	264,460	264,460	0
Freeport	822,104	822,104	822,104	402,837
Abatements	0	0	0	0
TNRCC	6,556,096	6,566,096	6,556,096	5,396,140
10% Homestead Cap Loss	6,364,380	6,364,380	0	591,980
State Homestead	45,806,440	45,806,440	0	0
Local Discount (10-100 %)	0	0	0	0
Disabled Veteran (1-99%)	1,653,330	1,626,670	1,671,320	345,000
DV 100%	8,079,050	8,079,050	8,079,050	1,116,150
Total	65,556,390	65,556,390	17,403,560	7,857,917
Loss due to Ag/Timber Value	302,042,800	302,042,800	302,042,800	1,387,760

	Jefferson ISD	Avinger ISD	Ore City ISD	
Less \$500 Real Property	10,560	490	590	
Less \$500 Mineral Property	264,460	0	0	
Freeport	822,104	0	0	
Abatements	0	0	0	
TNRCC	6,556,096	0	0	
10% Homestead Cap Loss	6,220,350	23,980	120,050	
Homestead [H,S.] (25,000)	62,157,080	396,580	3,802,250	
Over 65 [S] (10,000)	10,635,900	80,000	506,000	
Disabled [B] (10,000)	1,138,970	0	107,850	
Local Discount (10-99 %)	20,275,660	0	0	
Disable Veteran (1-99%)	1,319,280	0	47,890	
DV 100%	79,111,020	0	263,840	
Total	188,511,480	501,050	4,848,470	
Loss due to Ag/Timber Value	290,180,440	7,726,060	4,136,300	