

**Marion Central Appraisal District**  
**2019 Annual Mass Appraisal Report**

**Introduction**

The Marion Central 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 operation of the appraisal district.

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 within 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](mailto:annl@marioncad.org)

**Mission Statement**

The mission of the Marion Central Appraisal District is to discover, list and appraise property accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district and apply all qualified exemptions to the appropriate properties when the owner completes an application which has all necessary information for approval of the exemption. The CAD will strive to educate the property owner with their rights and remedies as prescribed by law. The

district must make sure that each property owner is given the same consideration, information, and assistance. 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  
The International Association of Assessing Officers  
The Uniform Standards of Professional Appraisal Practice

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.

## **Governance**

The appraisal district is governed by a Board of Directors with the primary responsibilities to:

Establish the district's office  
Adopt its operating budget  
Contract for necessary services  
Hire a Chief Appraiser  
Appoint the Appraisal Review Board members  
Provide advice and consent to the Chief Appraiser concerning the appointment of the Agricultural Advisory Board  
Approve contracts with appraisal firms selected by the Chief Appraiser to perform appraisals  
Adopt general policies on the operations of the district  
Biennially approve a written plan for the periodic reappraisal of the property within the district

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. The board is appointed by the taxing entities in this district.

The Chief Appraiser is the chief administrator of the appraisal district and is hired by the board of directors.

Appraisal Review Board Members are chosen by the Board of Directors to settle value disputes between the property owner and the appraisal district. They serve staggered terms and may serve 3 consecutive terms of 2 years. The Texas comptroller instructs the board members on their course of duties.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the Chief Appraiser. This board helps determine typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

## **Taxing Jurisdictions**

The Marion Central Appraisal District is responsible for appraising properties within the county boundaries. The following jurisdictions fall within that scope:

- Marion County
- Marion County Hospital District
- City of Jefferson
- Jefferson ISD
- Avinger ISD
- Ore City ISD

## **Property Types Appraised**

The district is comprised of 19,609 real property accounts and 9,300 mineral and industrial accounts. The majority of the land in this area is rural with agricultural or timber qualified production.

## CATEGORY CODE TABLE

The following represents a summary of property types appraised by the district for 2019:

PTAD Classifications	Property Types	Property Count	Market Value
A	Single Family Residences	4946	312,338,950
B	Multi-Family Residences	17	1,724,340
C	Vacant Lots	7999	27,809,020
D1	Qualified Ag Land	3468	46,504,610
D2	Non-Qualified Ag Land	348	10,170,670
E	Farm Improvement	1678	84,244,290
F1	Commercial Real Property	326	49,751,990
F2	Industrial Real Property	44	105,810,590
G1	Oil and Gas Properties	4080	35,834,180
J	Utilities Properties	245	70,188,040
L1	Business Personal Property	459	10,312,205
L2	Industrial Personal Property	198	38,891,930
M1	Manufactured Housing	529	10,491,100
O	Residential Inventory	59	98,910
S	Special Inventory	4	1,140,050
X	Exempt Property	5836	98,820,297

### 5 years of Average Market Value - Single Family Residence

	2015	2016	2017	2018	2019
Marion County	74,332	73,591	67,166	65,182	68,494
Marion Co Hospital District	74,332	73,591	67,166	65,182	68,494
City of Jefferson	101,852	101,998	108,753	108,065	109,500
Jefferson ISD	76,535	76,052	68,913	66,784	70,014
Avinger ISD	77,726	64,680	67,702	66,643	70,160
Ore City ISD	41,502	41,164	40,165	39,749	45,087

### 5 years of Average Taxable Value - Single Family Residence

	2015	2016	2017	2018	2019
Marion County	62,582	61,746	53,736	51,457	53,496
Marion Co Hospital District	71,687	70,786	67,166	64,327	66,866
City of Jefferson	98,808	99,368	108,753	106,960	108,102
Jefferson ISD	55,038	54,632	37,023	34,294	36,621
Avinger ISD	50,856	38,634	42,702	41,643	43,841
Ore City ISD	27,426	27,344	15,165	14,575	17,148

## Appraisal Operation Summary

The Marion Central Appraisal District reappraises all property every 3 years by designated area of the district. The reappraisal year is a complete appraisal of properties in the designated area. During a reappraisal, a decision is made on every property and an appraisal notice is sent to all taxpayers required. Tax Year 2019 is scheduled for a reappraisal for the East side of the county (RA2). Tax Year 2020 is scheduled for a reappraisal for the city and subdivisions (RA3). Tax Year 2021 is scheduled for a reappraisal for the West side of the county (RA1).

The district continued to identify, review and appraise properties with new construction throughout the district; locate properties demolished and make appropriate adjustments to those accounts involved; locate and value manufactured housing and calculate an appraised value for those items; review commercial and industrial personal property accounts.

The district conducted an internal ratio study to validate the accuracy of its mass appraisal system with following overall statistical results:

Mean Level of Appraisal	1.03
Median Level of Appraisal	0.97
Weighted Mean	0.92
Coefficient of dispersion	16.10
Standard Deviation	0.26
Total Number Sales	274

Based upon the Mass Appraisal standards adopted by the International Association of Assessing Offices, the above statistics indicate that the district's mass appraisal system is accurately and uniformly appraising property.

## Property Discovery

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

- City building permits
- File material/mechanics liens
- Mobile home installation reports
- Railroad Commission Reports for oil and gas
- Field inspection discovery

The use of these discovery tools added approximately \$5,044,670 of market value 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 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%

Marion County, Marion County Hospital District, City of Jefferson, Jefferson ISD, Avinger ISD and Ore City 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 additions added to the home site will cause the ceiling to be readjusted in the next tax year. Homestead exemptions available on up to 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

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

### 2019 Exemptions Totals

	Marion Co	Marion Co R&B H	Hospital Dist	City of Jefferson
Less \$500 Real Property	9,650	9,650	9,650	5,760
Less \$500 Mineral Property	251,520	251,520	251,520	2,150
Freeport	0	0	0	0
Abatements	0	0	0	0
TCEQ/Pollution Control	7,049,040	7,049,040	7,049,040	6,154,040
10% Homestead Cap Loss	8,595,460	8,595,460	8,595,460	1,006,600
State Homestead	47,947,640	47,947,640	0	0
Local Discount (10-100 %)	0	0	0	0
Disabled Veteran (1-99%)	1,702,110	1,669,700	1,724,260	314,500
DV 100%	8,932,580	8,932,580	8,932,580	1,650,670
<b>Total</b>	<b>74,488,000</b>	<b>74,455,590</b>	<b>26,562,510</b>	<b>9,133,720</b>
Loss due to Ag/Timber Value	305,902,910	305,902,910	305,902,910	1,544,000

	Jefferson ISD	Avinger ISD	Ore City ISD	
Less \$500 Real Property	9,280	90	590	
Less \$500 Mineral Property	251,520	0	0	
Freeport	0	0	0	
Abatements	0	0	0	
TCEQ/Pollution Control	7,049,040	0	0	
10% Homestead Cap Loss	7,799,840	11,990	783,630	
Homestead [H,S,] (25,000)	63,842,300	373,690	4,001,290	
Over 65 [S] (10,000)	11,680,540	70,000	573,390	
Disabled [B] (10,000)	969,680	0	71,480	
Local Discount (10-99 %)	21,511,900	0	0	
Disable Veteran (1-99%)	1,401,790	0	51,750	
DV 100%	5,808,570	0	214,590	
<b>Total</b>	<b>120,324,460</b>	<b>455,770</b>	<b>5,696,720</b>	
Loss due to Ag/Timber Value	297,921,390	7,817,400	4,268,650	

## Appeal Information

State Law requires the appraisal district to mail "Notices of Appraised Value" to property owners when:

- New property has been included for the first time on the appraisal roll
- Property Ownership changes
- A change in taxable value of \$1,000 or more
- A rendition statement was filed on the property
- Property has been annexed or de-annexed to a taxing jurisdiction

In 2019 the district prepared and mailed:

- 9,133 real property and commercial personal property
- 9,300 mineral/utility/industrial property

From these notices, 481 protests were filed in the district with an additional 584 inquiries.



**5 years of Notices Mailed**

	2015	2016	2017	2018	2019
Notices Mailed	5,510	5,327	10,472	15,327	9,133

**5 years of Informal Protest**

	2015	2016	2017	2018	2019
No Change	380	297	162	106	169
Change Value	18	91	37	44	402
<b>Total Informal Protest</b>	<b>398</b>	<b>388</b>	<b>299</b>	<b>150</b>	<b>571</b>
% Inquiries to Notices Mailed	7.22%	7.28%	2.85%	0.97%	6.25%
Hearing Scheduled from Informals	16	2	1	1	2

**5 years of Formal Protest**

Walk-Ins/Mail	2015	2016	2017	2018	2019
Settled	254	261	363	246	402
Withdraw	63	50	71	28	5
Cancelled/No Shows	89	59	38	16	34
ARB Decision	48	18	7	8	40
Filed Arbitration	0	0	1	0	0
<b>Total</b>	<b>454</b>	<b>374</b>	<b>480</b>	<b>311</b>	<b>481</b>

Filed Online					
Settled	0	5	0	0	0
Withdraw	0	0	0	0	0
Cancelled/No Show	0	3	0	0	0
ARB Decision	0	1	0	0	0
Filed Arbitration	0	1	0	0	0
<b>Total</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Certified Values**

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 9, 2019. The values were:

Jurisdiction	Parcel Count	Market Value	Taxable Value
County of Marion	28,909	1,214,406,242	728,222,435
Marion Co Hospital District	28,907	1,214,406,242	776,147,925
City of Jefferson	2,641	287,721,457	212,469,490
Jefferson ISD	27,264	1,176,938,672	658,047,215
Avinger ISD	130	12,243,540	3,752,690
Ore City ISD	1513	25,224,030	14,433,810