

Marion Central Appraisal District

2024 Annual 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

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
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 local administrative district judge 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 19,260 real property accounts and 5,888 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 2024:

PTAD Classifications	Property Types	Property Count	Market Value
A	Single Family Residences	4951	540,917,650
B	Multi-Family Residences	29	6,971,221
C	Vacant Lots	7908	49,551,420
D1	Qualified Ag Land	3598	48,672,910
D2	Non-Qualified Ag Land	613	19,093,097
E	Farm Improvement	1759	152,079,513
F1	Commercial Real Property	243	61,779,082
F2	Industrial Real Property	55	111,340,040
G1	Oil and Gas Properties	2766	33,590,030
J	Utilities Properties	106	93,338,500
L1	Business Personal Property	355	14,503,710
L2	Industrial Personal Property	95	48,714,860
M1	Manufactured Housing	516	26,032,940
O	Residential Inventory	38	217,560
S	Special Inventory	4	26,800
X	Exempt Property	3842	146,415,520

5 years of Average Market Value - Single Family Residence

	2020	2021	2022	2023	2024
Marion County	72,764	73,764	82,620	141,106	149,959
Marion Co Hospital District	72,869	73,764	82,620	141,106	149,959
City of Jefferson	118,103	117,699	124,114	204,166	204,191
Jefferson ISD	74,581	75,520	84,140	145,644	153,451
Avinger ISD	73,463	74,076	91,816	115,098	122,562
Ore City ISD	46,682	47,796	57,261	83,023	108,141

5 years of Average Taxable Value - Single Family Residence

	2020	2021	2022	2023	2024
Marion County	56,366	57,813	63,383	82,791	88,541
Marion Co Hospital District	70,456	72,263	79,233	103,491	110,646
City of Jefferson	114,937	115,979	122,893	151,797	160,340
Jefferson ISD	39,975	41,618	32,700	0	31,134
Avinger ISD	43,658	47,643	50,166	0	24,536
Ore City ISD	18,939	21,307	13,378	0	12,266

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 2025 is scheduled for a reappraisal for the East side of the county (RA2). Tax Year 2026 is scheduled for a reappraisal for the city and subdivisions (RA3). Tax Year 2027 is scheduled for a reappraisal for the West side of the county (RA1).

The district continues 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:

Median Level of Appraisal	1.0222
Weighted Mean	1.0670
Standard Deviation	1.4930
Total Number Sales	244

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 \$31,785,650 of market value to the appraisal roll for 2024.

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	100,000 & 10% or 5,000	10,000, Freezes	10,000, Freezes	100%
Avinger ISD	100,000	10,000, Freezes	10,000, Freezes	100%
Ore City ISD	100,000	10,000, Freezes	10,000, freezes	100%

Marion County, 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.

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

2024 Exemptions Totals

	Marion Co	Marion Co R&B H	Hospital Dist	City of Jefferson
Less \$2500 Real Property/ \$500 Mineral	243,088	243,088	243,088	0
Circuit Breaker Limitation	24,478,950	24,478,950	24,478,950	2,681,380
Freeport	2,059,425	2,059,425	2,059,425	1,059,435
Abatements	0	0	0	0
TCEQ/Pollution Control	7,426,669	7,426,669	7,426,669	6,533,060
10% Homestead Cap Loss	100,437,788	100,437,788	100,437,788	20,248,518
State Homestead	0	8,369,530	0	0
Local Discount (10-100 %)	66,563,040	66,563,040	0	0
Disabled Veteran (1-99%)	1,488,800	1,480,880	1,492,120	317,500
DV 100%	16,137,520	16,137,520	16,137,520	2,136,580
Surviving Spouse of a Service Member	275,680	275,680	275,680	0
Total	219,110,960	227,480,490	152,551,240	32,976,473
Loss due to Ag/Timber Value	499,304,350	499,304,350	499,304,350	4,489,270

	Jefferson ISD	Avinger ISD	Ore City ISD	
Less \$2500 Real Property/ \$500 Mineral	243,088	0	0	
Circuit Breaker Limitation	22,017,550	25,670	2,435,730	
Freeport	2,059,425	0	0	
Abatements	0	0	0	
TCEQ/Pollution Control	7,426,669	0	0	
10% Homestead Cap Loss	91,943,228	1,031,280	7,463,280	
Homestead [H,S.] (100,000)	204,849,510	1,480,100	11,439,140	
Over 65 [S] (10,000)	7,114,010	30,000	234,080	
Disabled [B] (10,000)	359,020	0	10,000	
Local Discount	22,669,650	0	0	
Disable Veteran (1-99%)	887,860	0	47,420	
DV 100%	5,539,980	0	79,940	
Surviving Spouse of a Service Member	80,720	0	0	
Total	365,190,710	2,567,050	21,709,590	
Loss due to Ag/Timber Value	478,813,310	11,370,180	9,120,860	

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 2024, the district prepared and mailed:

- 10,588 real property and commercial personal property
- 5,888 mineral/utility/industrial property

From these notices, 500 protests were filed in the district with an additional 141 inquiries.

5 years of Notices Mailed

	2020	2021	2022	2023	2024
Notices Mailed	24,765	11,130	16,930	25,708	16,476

5 years of Informal Protest

	2020	2021	2022	2023	2024
No Change	187	74	14	50	13
Change Value	150	68	124	605	85
Total Informal Protest	337	142	138	655	98
% Informal to Notices Mailed	1.36%	1.28%	0.08%	2.54%	0.006%

5 years of Formal Protest

Walk-Ins/Mail	2020	2021	2022	2023	2024
Settled	267	317	230	209	238
Withdraw	58	68	186	155	25
Cancelled/No Shows	10	14	117	135	73
ARB Decision	84	22	49	55	33
Filed Arbitration	0	0	0	0	0
Total	419	421	456	565	374

Filed Online					
Settled	219	0	0	0	11
Withdraw	116	0	0	0	4
Cancelled/No Show	8	0	0	0	9
ARB Decision	68	0	0	0	3
Filed Arbitration	0	0	0	0	0
Total	343	0	0	26	30

Certified Values

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 6, 2024. The values were:

Jurisdiction	Parcel Count	Market Value	Taxable Value
County of Marion	25,148	1,852,924,493	986,808,403
Marion Co Hospital District	25,145	1,852,783,943	1,053,368,123
City of Jefferson	2,498	391,206,113	268,376,730
Jefferson ISD	23,526	1,778,951,843	789,392,783
Avinger ISD	130	20,510,720	6,371,730
Ore City ISD	1,489	53,321,380	20,686,160