

# 2013 Comanche CAD Annual Report

## Introduction

The Comanche Central Appraisal District (CCAD) is a political subdivision of the state formed by the Texas Legislature in 1979. The operation of the Appraisal District is governed by the Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division.

## Mission

The mission of Comanche Central Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The effective date for appraisal of real property is January 1<sup>st</sup>. A Personal Property Owner can elect to have their business personal property appraised as of September 1<sup>st</sup>. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. 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 (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

## Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities are to:

- Establish the district's office,
- Adopt its operating budget,
- Contract for necessary services,
- Hire the Chief Appraiser,

- Appoint the Appraisal Review Board (ARB)
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

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. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve. The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Members of the Appraisal Review Board are appointed by the Board of Directors. ARB members serve two year staggered terms, for maximum of 3 consecutive two year terms. Their responsibility is to settle value disputes. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aide them in determining typical practices, standards, lease rates and expenses for agricultural activities in the district. They serve at the will of the Board of Directors.

## **Taxing Jurisdictions**

The Comanche Central Appraisal District is responsible for appraising 16,513 properties located within the 951 square miles of Comanche County. The following are the taxing jurisdictions with in the district:

1. City of Comanche
2. City of De Leon
3. City of Gustine
4. County Road
5. Comanche County
6. Hospital District
7. Blanket ISD
8. Comanche ISD

9. De Leon ISD
10. Dublin ISD
11. Gorman ISD
12. Gustine ISD
13. Hamilton ISD
14. Hico ISD
15. Lingleville ISD
16. May ISD
17. Mullin ISD
18. Priddy ISD
19. Rising Star ISD
20. Sidney ISD
21. Zephyr ISD
22. Trinity Water

## Property Types Appraised

CCAD staff is responsible for appraising residential, commercial, land, and business personal property. CCAD contracts with Capitol Appraisal Group, Inc. to appraise 1,530 properties which includes oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district.

The following is the summary of property types and their certified values:

Code	Property Type	Parcel Count	New Market Value	Market Value
A	Single Family Residences	4,287	\$1,406,160	\$173,363,341
B	Multi Family Residences	26	\$0	\$1,325,980
C	Vacant Lot	2,197	\$0	\$13,460,011
D1	Qualified Ag Land	7,804	\$0	\$1,269,928,750
D2	Non-Qualified Land	2,214	\$564,740	\$30,125,086
E	Farm & Ranch Improvements	2,928	\$4,071,930	\$175,809,093
F1	Commercial Real Property	618	\$182,160	\$40,487,401
F2	Industrial Real Property	46	\$186,880	\$9,371,190
G1	Oil & Gas	890	\$0	\$15,991,392
J2	Gas Distribution System	7	\$0	\$1,598,050
J3	Electric Company	66	\$0	\$26,621,880
J4	Telephone Company	39	\$0	\$4,081,890

J5	Railroad	14	\$0	\$1,265,512
J6	Pipeline Company	85	\$0	\$6,594,990
J7	Cable Television Company	4	\$0	\$9,270
L1	Commercial Personal Property	515	\$0	\$21,574,450
L2	Industrial Personal Property	117	\$54,000	\$39,768,620
M1	Tangible Personal Mobile Home	256	\$253,890	\$3,819,870
S	Special Inventory	13	\$0	\$4,031,850
X	Total Exempt Property	837	\$464,460	\$58,870,857
	<b>Land Type Description</b>	<b>Total Acres</b>	<b>Market Value</b>	<b>Ag Value</b>
	Dryland Crop	74,288.660	\$164,018,039	\$7,237,199
	Improved Pasture	111,266.779	\$262,531,106	\$11,205,628
	Irrigated Crop	9,940.576	\$29,999,150	\$2,471,350
	Native Pasture	364,197.833	\$778,685,184	\$32,166,125
	Orchards	11,498.536	\$34,695,270	\$2,309,000
	Totals	571,192.384	\$1,269,928,749	\$55,389,302

## Property Discovery

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

- City building permits
- Field inspections
- Filed Material/Mechanic's Liens
- Sewer permits
- Mobile home reports
- Electric permits
- Newspapers
- Legal notices
- Sales information
- Prior year records
- Aerial maps
- Railroad Commission Reports (oil/gas)
- Realtor and Appraisers

# 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 on a home site with a maximum of 20 acres:

	STATE MANDATED HOMESTEAD			OPTIONAL		
	Regular	Over-65	Disability	Regular %	Over 65	Disability
Comanche County Road & Bridge	\$3,000	None	None	None	None	None
City of De Leon	None	None	None	None	\$6,000	None
ALL Schools	\$15,000	\$10,000	\$10,000	None	None	None

For school tax purposes, the over 65, disability, and surviving spouse homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead. (Any changes to or new areas added to the home site will cause the ceiling to be readjusted in the subsequent tax year.)

All homeowners who qualify for the residential homestead exemption are subject to the placement of homestead cap on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year. 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 exemptions amounts, based upon these ratings, are:

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