

DEWITT COUNTY APPRAISAL DISTRICT

2019 ANNUAL REPORT

Purpose

This report serves as the official annual appraisal report for the Dewitt County Appraisal District, located at 103 E. Bailey St., Cuero, TX 77954. 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 DeWitt 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).

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) standard 6 for mass appraisal. The same appraisal methods and techniques shall be used in appraising the same or similar kinds of property. The District employs the services of Pritchard and Abbott, Inc., an appraisal firm to appraise all minerals, industrial and oil/gas related facilities, pipelines, industrial personal property and utilities.

Taxing Entities served by the DeWitt County Appraisal District:

DeWitt County	Cuero ISD*
DeWitt County Precincts 1, 2, 3 & 4	Yorktown ISD
DeWitt Drainage District	Meyersville ISD*
Pecan Valley Water District	Nordheim ISD*
Ecleto Watershed District*	Westhoff ISD
City of Cuero	Yoakum ISD*
City of Yorktown	DeWitt Medical District, CCH
City of Nordheim	Yoakum Hospital District
City of Yoakum*	

*These entities overlap into adjoining counties and only the portion of these districts located within the boundaries of DeWitt County are appraised by this district.

Appraisal District Budget for 2019:

The 2019 budget totaling \$1,220,582.00 was adopted by the DeWitt County Appraisal District Board of Directors on August 21, 2018. This was an increase of 3.2% from the previous year's budget. There were no revisions made to the budget during the year.

2019 Certified Value Information:

The 2019 certified appraisal roll for DeWitt County indicated a total of 69,138 parcels. A breakdown of the number of parcels contained in the major property categories is shown below:

1. Residential	8,831
2. Commercial & Industrial	1,827
3. Mineral Interests	37,556
4. Agriculture Land	8,323
5. Business Personal Property	1,011

The following chart indicates the total appraised Market Value and Net Taxable Value for each of the taxing entities located in DeWitt County and appraised by the District.

ENTITY	Real/PP Value	Min/IUP Value	TOTAL MKT VALUE	2019 NET TAXABLE
DeWitt County	3,030,389,973	5,335,919,020	8,366,308,993	6,393,850,282
*Cuero ISD	1,094,006,260	761,035,900	1,855,042,160	1,206,958,670
*Meyersville ISD	317,140,330	10,439,330	327,579,660	59,031,900
*Nordheim ISD	183,046,790	843,883,070	1,026,929,860	878,387,900
Westhoff ISD	142,577,330	1,075,929,560	1,218,506,890	1,109,775,470
*Yoakum ISD	650,546,673	275,068,400	925,615,073	462,876,516
Yorktown ISD	643,072,590	2,369,563,480	3,012,636,070	2,544,003,730
Cuero City	346,194,350	37,710,120	383,904,470	347,782,126
Nordheim City	11,576,900	3,847,930	15,424,830	13,488,680
*Yoakum City	84,334,733	14,594,720	98,929,453	94,096,373
Yorktown City	85,679,800	9,137,060	94,816,860	88,014,930
DeWitt Drainage	354,130,260	40,227,420	394,357,680	355,980,686
DeWitt Medical *Yoakum Hospital	1,628,709,580 627,066,713	1,864,829,480 276,095,160	3,493,539,060 903,161,873	2,475,186,286 488,697,346
Pecan Valley W D *Ecleto Watershed	3,030,389,973 27,021,800	5,335,919,020 304,256,880	8,366,308,993 331,278,680	6,393,850,282 308,073,750
County Road #1	764,721,010	2,187,381,390	2,752,102,400	2,415,787,816
County Road #2	767,057,793	339,293,160	1,106,350,953	591,775,876
County Road #3	784,178,920	2,676,667,440	3,460,846,360	2,929,663,790
County Road #4	914,432,250	132,577,110	1,047,009,360	442,509,550

Reappraisal:

The DeWitt CAD currently conducts reappraisal on a rotating schedule. While all property values are updated annually to reflect market values, typically one-third of the district is re-inspected every year or as deemed necessary based on growth and market analysis. Re-inspection is done in areas based typically on school district boundaries with additional emphasis based on areas with high growth. The re-inspection consists of actual field inspections, use of Eagleview aerial photography, Google Earth images and the in house geographic information system. As required by law a Bi-annual Reappraisal Plan is prepared by the Chief Appraiser and approved by the Board of Directors outlining actual work to be done within a 2-year time period. This document is available upon request at the appraisal district office and is provided to each of the taxing entities along with any revisions made once the plan is approved.

Appeals, Arbitration & Litigation:

For 2019 there were no appeals filed by taxing entities, or taxpayers with regard to the certified appraisal rolls for any of the taxing entities. 1 expedited arbitration was filed and no law suits. There is 1 outstanding law suit and no other arbitrations for any prior year.

Performance in Comptroller’s Property Value Study and Methods Assistance

The Property Value Study (PVS) and the Methods Assistance Program are each performed by the Comptroller’s office bi-annually on a rotating basis. DeWitt Appraisal District receives the PVS done by the comptroller’s office in even numbered years and the MAP in odd numbered years.

Property Value Study: The PVS is conducted by the Property Tax Assistance Division of the Comptroller’s Office, to estimate a school district’s taxable property value through the effectiveness of the District’s appraisals. If the District’s appraisals in a school district are within the acceptable range (5% of market value) then the values are certified to the Commissioner of Education. The PVS results are used for school district’s state funding.

2018 PVS Overall Performance Measures:

Median Level of Appraisal	1.00
Coefficient of Dispersion	12.37
Price Related Differential	1.00
ISD’s with Local Value Assignments (6 total)	6

Methods Assistance Program: The MAP is conducted by the Property Tax Assistance Division of the Comptroller’s Office. The purpose of the MAP is to review county appraisal district (CAD) governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodology.

2017 MAP results:

Mandatory Requirements	Pass/Fail
1. Does the appraisal district have up-to-date appraisal maps?	Pass
2. Is the implementation of the appraisal district’s most recent reappraisal plan current?	Pass
3. Are the appraisal district’s appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	Pass
4. Are values reproducible using the appraisal district’s written Procedures and appraisal records?	Pass

Appraisal District Activities	Rating
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings defined:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement – The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75