



2021 Annual Report

DeWitt County Appraisal District

103 E. Bailey

Cuero, TX 77954

DeWitt County Appraisal District 2021 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 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) standards 5 and 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 2021:

The 2021 budget totaling \$1,273,920 was adopted by the DeWitt County Appraisal District Board of Directors on July 21, 2020. This was an increase of 2% from the previous year's budget. There were no revisions made to the budget during the year.

The DeWitt County Appraisal District had 10 full-time positions during 2021. It is important to mention, the work is highly technical and closely regulated therefore the appraisers must obtain licensing and attend yearly training on legislative updates. Additionally, all staff is required by the State of Texas to obtain yearly customer service training.

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.

2021 Certified Value Information:

The 2021 certified appraisal roll for DeWitt County indicated a total of 74,332 parcels. A breakdown of the number of parcels contained in the major property categories is shown below:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family	4,668	381,199,830
B	Multi Family	45	11,569,320
C	Vacant Lots	1,246	6,489,530
D1	Qualified Ag Land	8,372	21,275,320
D2	Non-Residential Imps on Ag Land	3,247	50,411,810
E	Non- Qualified Ag Land	5,862	629,826,650
F1	Real Commercial	907	138,466,659
F2	Real Industrial	45	95,409,050
G1	Oil, Gas & Mineral Reserve	44,530	2,521,306,150
J2	Gas Companies	10	2,020,350
J3	Electric Companies	59	42,699,110
J4	Telephone Companies	35	5,795,060
J5	Railroad	32	15,672,670
J6	Pipelines	556	296,376,720
J7	Cable Companies	10	4,917,570
J8	Other Utility	12	15,203,130
J9	Rolling Stock	1	4,818,210
L1	Commercial Business Personal	1,006	78,037,470
L2	Industrial Business Personal	274	203,698,500
M1	Mobile Homes	910	27,776,010
O	Real Residential Inventory	53	684,940
S	Special Inventory	14	4,513,090
X	Exempt Property	6,837	48,493,660

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.

2021 CERTIFIED VALUE SPREADSHEET

ENTITY	TOTAL	Real/PP	Min/IUP	2021 NET	2020 NET	NET CHG FOR 2021
	MKT VALUE	Mkt Value	Mkt Value	TAXABLE	TAXABLE	
DeWitt County	6,554,369,639	3,341,223,649	3,213,145,990	4,460,167,758	5,672,359,827	-1,212,192,069
*Cuero ISD	1,598,266,905	1,160,472,595	437,794,310	947,772,491	1,058,183,695	-110,411,204
*Meyersville ISD	339,558,130	330,545,140	9,012,990	75,852,130	62,270,503	13,581,627
*Nordheim ISD	744,107,120	193,329,860	550,777,260	597,138,010	717,942,954	-120,804,944
Westhoff ISD	706,457,220	153,883,840	552,573,380	594,405,330	772,122,410	-177,717,080
*Yoakum ISD	997,951,739	787,804,979	210,146,760	447,242,602	452,799,823	-5,557,221
Yorktown ISD	2,163,244,845	710,402,425	1,452,842,420	1,658,970,655	2,474,748,902	-815,778,247
Cuero City	420,893,693	389,205,083	31,688,610	367,995,129	370,031,965	-2,036,836
Nordheim City	16,124,490	13,738,350	2,386,140	13,968,120	13,729,340	238,780
*Yoakum City	117,274,389	103,105,809	14,168,580	108,325,429	102,064,010	6,261,419
Yorktown City	106,154,964	95,491,234	10,663,730	97,521,464	86,254,830	11,266,634
DeWitt Drainage	434,818,423	397,973,743	36,844,680	379,391,689	377,975,155	1,416,534
DeWitt Medical	2,758,793,335	1,732,086,445	1,026,706,890	1,730,805,991	2,005,437,078	-274,631,087
*Yoakum Hospital	970,183,049	757,297,789	212,885,260	474,296,342	480,346,783	-6,050,441
Pecan Valley W D	6,549,551,429	3,336,405,439	3,213,145,990	4,455,349,548	5,672,359,827	-1,217,010,279
*Ecleto Watershed	178,646,200	28,403,120	150,243,080	155,232,820	194,181,650	-38,948,830
County Road #1	1,724,969,888	601,977,588	1,122,992,300	1,382,623,194	1,872,079,495	-489,456,301
County Road #2	1,125,525,946	885,778,656	239,747,290	548,151,519	559,426,133	-11,274,614
County Road #3	2,586,216,627	859,450,887	1,726,765,740	2,028,534,327	2,759,364,473	-730,830,146
County Road #4	1,117,657,358	994,016,518	123,640,840	486,762,878	467,288,956	19,473,922

Entities shown with an * have properties outside DCAD - totals shown are only for properties located in DeWitt County

Average Value of Single-Family Residence

	2020		2021	
	Market Value	Taxable Value	Market Value	Taxable Value
DeWitt County	108,328	100,693	124,887	111,718
Yorktown City	72,849	68,667	85,695	77,674
Cuero City	103,642	95,968	106,274	97,466
Yoakum City	68,482	65,213	83,099	75,658
Nordheim City	63,731	55,392	75,013	62,342
Nordheim ISD	82,257	58,825	100,130	70,152
Yoakum ISD	104,307	80,937	125,680	95,468
Yorktown ISD	101,379	77,093	118,729	89,329
Meyersville ISD	127,425	96,629	156,830	115,205
Cuero ISD	115,560	91,186	127,315	98,712
Westhoff ISD	96,269	77,380	115,873	90,951
DeWitt County Rd #1	97,976	88,365	109,159	95,917
DeWitt County Rd #2	106,272	98,181	129,247	113,514
DeWitt County Rd #3	95,904	86,706	112,883	98,069
DeWitt County Rd #4	132,585	122,258	147,352	131,951
DeWitt Drainage District	104,545	96,874	107,427	98,423
DeWitt Medical District	115,675	107,681	129,910	116,935
Ecletto Watershed District	84,478	79,840	97,827	90,727
Yoakum Hospital Dist	103,529	96,968	124,762	111,384
Pecan Valley Water Dist	108,328	100,693	124,887	111,718

General Information

	2020	2021
Properties Inspected	14,329	11,079
Exemptions Processed	153	249
New Agricultural Exemption	143	215

Protest Data

	2020	2021
Total Protest Processed	8442	3676
Protest Processed by DCAD	590	804
ARB Decisions	126	100
Arbitration Cases	1	3

Top 10 Taxpayers – 2021

	Market Value	Taxable Value
Burlington Resources Oil & Gas	850,897,900	850,897,900
Devon Energy Prod Co LP-WI	520,878,590	520,878,590
Ensign Operating LLC	67,964,830	67,964,830
Verdun Oil & Gas LLC	53,018,470	53,018,470
Enterprise Texas Pipeline (PP)	52,223,550	52,223,550
EFS Midstream LLC	52,171,320	52,171,320
Kinder Morgan Crude & Cond LLC	48,984,230	48,984,230
EOG Resources Inc	46,346,810	46,346,810
BPX (Eagle Ford) Gathering LLC	38,285,900	38,285,900
Circle 8 Crane Services	38,274,240	38,274,240

The Property Value Study: The PVS is a biennial audit by the state of Texas Comptroller of Public Accounts' Property Tax Assistance Division (PTAD). PTAD conducts the PVS to estimate a school district's taxable property value. The last study the DCAD received was in 2020 and the results were released in January 2021, wherein PTAD accepted the appraisal district values for Westhoff ISD, Nordheim ISD and Yorktown ISD. The appraisal district's values were deemed low in Cuero ISD, Yoakum ISD, and Meyersville ISD and were found to be invalid.

The District submitted an open records request to PTAD requesting all of the documentation the state used to conduct the 2020 PVS study. The district used the information gathered from PTAD and current sales information to adjust values for tax year 2021. The District was tested again in 2021, and the preliminary results indicate DCAD is valid and within PTAD's confidence interval.

Methods and Assistance Program (MAP) Reviews

Tax Code Section 5.102 requires the Comptroller of Public Accounts to review county appraisal district (CAD) governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodology at least once every two years.

Glenn Hegar
Texas Comptroller of Public Accounts
2020-21 Final Methods and Assistance Program Review

DeWitt County Appraisal District

Current MAP Cycle Chief Appraiser(s): Denise Moore, Beverly Malone

Previous MAP Cycle Chief Appraiser(s): Beverly Malone

This review is conducted in accordance with Tax Code Section 5.102(a-1) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

The appraisal district is established in a county located in an area declared by the governor to be a disaster area during the tax year in which the review is required. Therefore, a limited-scope review has been conducted.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
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
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 ALL
Appraisal Standards, Procedures and Methodology	MEETS ALL

The DeWitt County Appraisal District is in compliance with the Texas Property Tax Code Section 5.102.

Legislative Changes

There were numerous legislative changes as a result of 2021 legislative session with numerous bills passed affecting appraisal districts and property tax. The DeWitt County Appraisal District continues to administer the new laws that occurred in the 87th Legislative Session. Many new changes are coming from SB 63 and HB 988. Listed below are a few new changes:

- A property owner can request a single member ARB hearing

- SB 1449 increases the exemption on Business Personal Property from \$500 to \$2,500
- SB 8 allows a property owner to receive a homestead exemption in the year acquired instead of waiting until January 1st
- SB 1 & SJR 2 would increase the amount of the homestead exemption from \$25,000 to \$40,000 – pending voter approval

DeWitt County Appraisal District and the Future

DCAD expects operating expenses to continue to rise in the coming years based on population growth and increased state regulatory mandates.

Staffing needs will need to be reviewed for the 2023 budget.

DCAD is evaluating the benefit of aerial imagery on a 2-year flight plan.

Due to Covid-19 many functions of the CAD were limited, including onsite inspections.

Please contact the appraisal district if you have any questions regarding this report at:

DeWitt County Appraisal District
103 E. Bailey St.
Cuero, TX 77954

Phone: (361) 275-5753

Fax: (361) 275-9227

Website: www.dewittcad.org

Email: dewittapprdist@gmail.com