



2020 Annual Report

DeWitt County Appraisal District

103 E. Bailey

Cuero, TX 77954

DEWITT COUNTY APPRAISAL DISTRICT

2020 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) 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 2020:

The 2020 budget totaling \$1,240,137 was adopted by the DeWitt County Appraisal District Board of Directors on July 16, 2019. 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 employees during 2020. 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.

2020 Certified Value Information:

The 2020 certified appraisal roll for DeWitt County indicated a total of 71,308 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	4,656	351,836,280
B	Multi Family	46	9,453,870
C	Vacant Lots	1,272	6,072,280
D1	Qualified Ag Land	8,348	20,158,690
D2	Non-Residential Imps on Ag Land	3,025	40,725,740
E	Non- Qualified Ag Land	5,742	519,505,750
F1	Real Commercial	853	129,725,968
F2	Real Industrial	32	97,508,860
G1	Oil, Gas & Mineral Reserve	42,982	3,817,202,712
J2	Gas Companies	10	1,776,410
J3	Electric Companies	54	40,224,190
J4	Telephone Companies	32	5,605,070
J5	Railroad	33	14,671,820
J6	Pipelines	550	303,532,680
J7	Cable Companies	6	4,605,530
J8	Other Utility	13	15,060,170
J9	Rolling Stock	1	4,574,260
L1	Commercial Business Personal	1,003	70,428,858
L2	Industrial Business Personal	285	252,369,300
M1	Mobile Homes	944	28,353,800
O	Real Residential Inventory	48	552,940
S	Special Inventory	13	4,708,290
X	Exempt Property	5,441	30,639,470

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.

2020 CERTIFIED VALUE SPREADSHEET						
ENTITY	TOTAL MKT VALUE	Real/PP Mkt Value	Min/IUP Mkt Value	2020 NET TAXABLE	2019 NET TAXABLE	NET CHG FOR 2020
DeWitt County	7,642,881,918	3,089,946,806	4,552,935,112	5,672,359,827	6,393,850,282	-721,490,455
*Cuero ISD	1,698,944,689	1,111,816,589	587,128,100	1,058,183,695	1,206,958,670	-148,774,975
*Meyersville ISD	325,748,543	316,025,213	9,723,330	62,270,503	59,031,900	3,238,603
*Nordheim ISD	865,731,394	183,462,244	682,269,150	717,942,954	878,387,900	-160,444,946
Westhoff ISD	879,867,110	142,813,700	737,053,410	772,122,410	1,109,775,470	-337,653,060
*Yoakum ISD	898,993,790	649,707,850	249,285,940	452,799,823	462,876,516	-10,076,693
Yorktown ISD	2,973,607,182	686,131,210	2,287,475,972	2,474,748,902	2,544,003,730	-69,254,828
Cuero City	407,760,969	368,280,049	39,480,920	370,031,965	347,782,126	22,249,839
Nordheim City	15,263,600	11,635,170	3,628,430	13,729,340	13,488,680	240,660
*Yoakum City	107,500,580	91,091,510	16,409,070	102,064,010	94,096,373	7,967,637
Yorktown City	91,650,690	84,490,860	7,159,830	86,254,830	88,014,930	-1,760,100
DeWitt Drainage	417,834,109	376,200,609	41,633,500	377,975,155	355,980,686	21,994,469
DeWitt Medical	3,011,791,892	1,649,449,092	1,362,342,800	2,005,437,078	2,475,186,286	-469,749,208
*Yoakum Hospital	879,752,280	627,627,640	252,124,640	480,346,783	488,697,346	-8,350,563
Pecan Valley W D	7,642,881,918	3,089,946,806	4,552,935,112	5,672,359,827	6,393,850,282	-721,490,455
*Ecleto Watershed	217,632,150	27,573,220	190,058,930	194,181,650	308,073,750	-113,892,100
County Road #1	2,209,909,139	577,184,066	1,632,725,073	1,872,079,495	2,415,787,816	-543,708,321
County Road #2	1,056,975,380	768,202,750	288,772,630	559,426,133	591,775,876	-32,349,743
County Road #3	3,311,539,453	819,986,784	2,491,552,669	2,759,364,473	2,929,663,790	-170,299,317
County Road #4	1,064,458,006	924,573,206	139,884,800	467,288,956	442,509,550	24,779,406
*Taxing Entities shown with an asterick have properties outside DeWitt County - totals shown are only for properties located in DeWitt County						

General Information

	2019	2020
Properties Inspected	11,393	14,329
Exemptions Processed	189	153

Protest Data

Total Protest Processed	3,386	8,442
Protest Processed by DCAD	575	590
ARB Decisions	194	126
Arbitration Cases	1	1

Top 10 Taxpayers – 2020

	Market Value	Taxable Value
Burlington Resources Oil & Gas	1,204,028,150	1,204,028,150
Devon Energy Prod Co LP-WI	1,000,026,860	1,000,026,860
Ensign Operating LLC	119,051,720	119,051,720
Verdun Oil & Gas LLC	95,248,800	95,248,800
EOG Resources Inc	68,220,280	68,220,280
EFS Midstream LLC	54,810,300	54,810,300
Kinder Morgan Crude & Cond LLC	49,617,230	49,617,230
Teal Operating LLC	47,933,870	47,933,870
Enterprise Texas Pipeline (PP)	46,863,630	46,863,630
Marathon Oil EF LLC	40,693,760	40,693,760

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. The last study the DeWitt County Appraisal District received was in 2018 wherein the Property Tax Assistance Division accepted the appraisal district values for all school districts in DeWitt County. The PTAD

determined DCAD was appraising at market value. The next study for DCAD and all school district will occur in 2020 with results being released in early 2021.

Legislative Changes

There were numerous legislative changes as a result of the last session in 2019. These changes will affect the operations of appraisal districts as well as taxpayer exemptions and rights. The DeWitt County Appraisal District continues to administer the new laws that occurred in the 86th Legislative Session. Senate Bill 2 will have the greatest impact on the appraisal district and taxing units. This Bill amends and adds new legislation to:

- Exemptions
- Appraisal
- Appraisal District Operations
- Appraisal District Board of Directors
- Appraisal Review Boards
- Appeals
- School Finance and Value Studies