

Walker CAD Annual Report

(As required by IAAO Standard 6.5.1)

The Walker County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Walker County. Directors must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The Appraisal District is responsible for local property appraisal and exemption administration. The local taxing units such as your County, Schools, Cities, Emergency Service District, and Hospital District set tax rates after receiving their respective certified appraisal rolls submitted by the Appraisal District. The Walker CAD serves the following taxing units in both the appraisal and collections capacity.

Entity	2018 Market Value	2018 Taxable Value
Walker County	5,716,951,518	3,160,956,167
Walker County Hospital District	5,705,062,378	3,758,124,998
Huntsville ISD	4,636,047,527	2,633,670,960
City of Huntsville	1,903,286,337	1,624,871,044
New Waverly ISD	793,786,838	321,635,666
Richards ISD	173,443,160	42,500,005
*Trinity ISD	107,039,923	25,799,945
City of Riverside	37,493,969	27,972,594
Emergency Service District #1	568,605,084	383,844,009
Emergency Service District #2	1,098,256,326	594,306,741

**Trinity is an appraisal only entity for the CAD*

The district maintains approximately 38,100 parcels with property types of residential, commercial, business, utilities, pipelines, and minerals.

2018 TAX RATES by Entity – (Ad valorem tax is per \$100 of value)

Walker County	\$0.5494
Walker County Hospital District	\$0.1187
Huntsville ISD	\$1.175
City of Huntsville	\$0.3422
New Waverly ISD	\$1.36
Richards ISD	\$1.06
Trinity ISD (Walker CAD does not collect)	\$1.29
City of Riverside	\$0.1431
Walker County Emergency Service District #1	\$0.06
Walker County Emergency Service District #2	\$0.10

Walker CAD has an average Collection Rate of 95% and strives to build a customer friendly atmosphere to maximize the collections for the entities. The district accepts partial payments and offers payment plans via signed contract between taxpayers and the CAD on delinquent taxes for homestead property only. The Walker CAD also accepts payment using your debit or credit card via the internet thru Certified Payments at: www.certifiedpayments.net using **Jurisdiction Code 9222417**.

Methods and Procedures (MAP) Results – 2018 - Preliminary

<u>Mandatory Requirements</u>	<u>PASS/FAIL</u>
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. Does the appraisal district comply with its written procedures for appraisal?	Pass
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	Pass

Appraisal District Activities	RATING
Governance	94
Taxpayer Assistance	100
Operating Procedures	95
Appraisal Standards, Procedures, and Methodology	100

2017 Property Value Study (PVS) Analysis

Category	Huntsville ISD	New Waverly ISD	Richards ISD
SINGLE FAMILY RESIDENCES (Category A)	.9663	.9646	.9954
MULTI FAMILY (Category B)	.6634	N/A	N/A
VACANT LOTS (Category C)	N/A	N/A	N/A
RURAL LAND (Category E)	.9189	.9501	1.0004
COMMERCIAL (Category F)	.9581	1.0147	N/A

The State Comptroller's Office conducts the Property Value Study to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is within a 5% percent margin the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid. Walker CAD received local value for New Waverly ISD and Richards ISD for 2017 but was outside the confidence interval for Huntsville ISD. Therefore 2018 is the 1st year of the "Grace Period" for Huntsville ISD and will undergo a value study again in 2018.

Walker County Appeals Data - 2018

An Appraisal Review Board is a group of citizens authorized to resolve disputes between taxpayers and the appraisal district. The ARB hears taxpayer protests. The ARB also hears issues that a taxing unit may challenge about the appraisal district's actions. In taxpayer protests, it listens to both the taxpayer and the chief appraiser. Arbitrations, District Court Appeals, and State Office of Administrative Hearings are options that may be pursued after and ARB decision has been made.

Protest Status	Number of Accounts
Protest Filed	1422
Settlement & Waiver Received	345
Settlement & Waiver Received – Reduced	637
Taxpayer Withdrawal	182
Taxpayer Withdrawal – Reduced	5
No Show at ARB Hearing	243
ARB Final – No Change in Value	238
ARB Final – Change in Value	99
Late Protest Filed- Hearing Denied by ARB	9
Additional Late File after Certification	1

Walker County New Construction Value - 2018

Each year the appraisal district staff works diligently in correctly identifying and assessing new value located throughout the county. This new value is in the form of new construction, value from partially completed new construction in the prior year, and additions to existing properties and omitted properties. The addition of this new value to the tax roll each year is a critical part of the effective tax rate calculation for each taxing authority each year.

Entity	2018 New Market Value	2018 New Value Taxable
Walker County	125,103,691	114,143,506
Walker County Hospital District	125,103,691	114,143,506
Huntsville ISD	114,801,601	102,799,932
City of Huntsville	62,179,240	55,828,700
New Waverly ISD	7,779,270	7,581,149
Richards ISD	2,374,610	2,333,620
*Trinity ISD	148,210	147,479
City of Riverside	846,930	846,930
Emergency Service District #1	11,416,000	8,301,660
Emergency Service District #2	18,682,450	18,286,900

Exemption Data: The State of Texas allows for various exemptions that taxpayers may qualify for and application must be made thru the Appraisal District. Residents may apply for their Homestead and Over-65 or Disabled Person exemption for their primary residence. Application can be made on only one property in a tax year. A homestead may include up to a maximum of 20 acres of land utilized as residential. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year in which you are making application. The filing of this application is between January 1 and April 30 with a provision that allows a late filing deadline for the homestead exemption if you file it no later than two years after the date taxes become delinquent. The Over-65 or Disabled Person exemption for school taxes includes a school tax limitation, commonly referred to as "Tax Ceiling" or "Freeze". Some taxing units such as county and cities may also offer Over-65 or Disabled Person exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30 with a provision that allows a late filing deadline for the Over-65 exemption if you file it no later than one year after the anniversary date of the qualifying birthday. You may transfer the accrued savings from your over-65 or Disabled person ceiling if you move, depending on where you relocate. The savings earned on the school tax can be transferred anywhere in Texas, and the savings from other entities can transfer within that entity.

Exemption Data by Entity

JURISDICTION EXEMPTION

<u>CODE & JURISDICTION</u>	<u>EXEMPTION AMOUNT</u>
HC - CITY OF HUNTSVILLE <i>(1ST Effective Freeze '05)</i>	\$12,000 OPTIONAL OVER 65 YEARS OLD \$10,000 DISABLED PERSON \$ 5,000 - 12,000 DISABLED VETERAN
RC - CITY OF RIVERSIDE	\$12,000 OPTIONAL OVER 65 YEARS OLD OR DISABLED PERSON \$5,000 - 12,000 DISABLED VETERAN
HI - HUNTSVILLE ISD	\$25,000 RESIDENTIAL HOMESTEAD \$10,000 MANDATED OVER 65 YEARS OLD OR DISABLED PERSON \$ 6,000 OPTIONAL OVER 65 YEARS OLD \$ 5,000 - 12,000 DISABLED VETERAN
NI - NEW WAVERLY ISD	\$25,000 RESIDENTIAL HOMESTEAD \$10,000 MANDATED OVER 65 YEARS OLD OR DISABLED PERSON <u>NO</u> OPTIONAL OVER 65 YEARS OLD \$5,000 - 12,000 DISABLED PERSON
RI – RICHARDS ISD	\$25,000 RESIDENTIAL HOMESTEAD

\$10,000 MANDATED OVER 65 YEAR OLD
OR DISABLED PERSON
NO OPTIONAL OVER 65 YEAR OLD
\$5,000 - 12,000 DISABLED VETERAN

WH - HOSPITAL DISTRICT	(No Freeze)	\$12,000 OPTIONAL 65 YEARS OLD \$5,000 - 12,000 DISABLED VETERAN \$10,000 DISABLED PERSON
WC - WALKER COUNTY	(Freeze '05)	\$12,000 OPTIONAL OVER 65 YEARS OLD \$5,000 - 12,000 DISABLED VETERAN \$10,000 DISABLED PERSON
NC - CITY OF NEW WAVERLY	(Freeze '05)	\$12,000 OPTIONAL OVER 65 YEARS OLD \$5,000 - 12,000 DISABLED VETERAN \$10,000 DISABLED PERSON

VETERAN EXEMPTIONS
APPLICABLE TO ALL JURISDICTIONS:

A disabled veteran is entitled to an exemption from taxation of a portion of the assessed value of a property that the veteran owns and designates in accordance to the schedule below. The filing of this application is between January 1 and April 30 with a provision that allows a late filing deadline for the disabled veteran exemption if you file it no later than five years after the date taxes become delinquent.

1. 10% TO 29%.....\$5,000 EXEMPTION
2. 30% TO 49%.....\$7,500 EXEMPTION
3. 50% TO 69%.....\$10,000 EXEMPTION
4. 70% OR MORE.....\$12,000 EXEMPTION
5. 10% OR MORE & OVER 65.....\$12,000 EXEMPTION
6. LOSS OF LIMBS, BLINDNESS, OR PARAPLEGIA\$12,000 EXEMPTION
7. SURVIVOR OF VETERAN.....Amount @ Time of Veteran's Death
8. DVHS 100% Disability rating OR Unemployable..... 100% Exempt – All Jurisdictions

Exemption Breakdown by Entity

Walker County		2018 CERTIFIED TOTALS		As of Supplement 26	
Property Count: 7,564		FA - Walker County ESD 1 ARB Approved Totals		10/9/2018	12:09:17PM
Exemption Breakdown					
Exemption	Count	Local	State	Total	
DV1	27	0	219,000	219,000	
DV2	13	0	113,250	113,250	
DV3	16	0	114,289	114,289	
DV3S	1	0	10,000	10,000	
DV4	59	0	327,995	327,995	
DV4S	1	0	12,000	12,000	
DVHS	39	0	4,576,938	4,576,938	
EX	4	0	73,840	73,840	
EX (Prorated)	1	0	612	612	
EX-XJ	1	0	338,000	338,000	
EX-XN	7	0	443,360	443,360	
EX-XR	5	0	52,310	52,310	
EX-XV	56	0	21,903,660	21,903,660	
EX-XV (Prorated)	3	0	89,512	89,512	
EX366	6	0	620	620	
Totals		0	28,275,386	28,275,386	

Walker County		2018 CERTIFIED TOTALS		As of Supplement 26	
Property Count: 7,323		FB - Walker County ESD 2 ARB Approved Totals		10/9/2018	12:11:32PM
Exemption Breakdown					
Exemption	Count	Local	State	Total	
AB	1	0	0	0	
CH	2	182,010	0	182,010	
DV1	13	0	114,000	114,000	
DV2	6	0	54,000	54,000	
DV3	11	0	112,000	112,000	
DV4	43	0	369,488	369,488	
DV4S	4	0	24,000	24,000	
DVHS	21	0	3,811,581	3,811,581	
EX	5	0	332,060	332,060	
EX (Prorated)	1	0	25,633	25,633	
EX-XN	9	0	540,960	540,960	
EX-XR	4	0	48,810	48,810	
EX-XV	125	0	126,866,300	126,866,300	
EX-XV (Prorated)	4	0	32,090	32,090	
EX366	5	0	630	630	
FR	1	826,108	0	826,108	
PC	1	157,845	0	157,845	
Totals		1,165,963	132,331,552	133,497,515	

2018 CERTIFIED TOTALS

Property Count: 12,093

HC - Huntsville City
ARB Approved Totals

10/9/2018

12:12:46PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	7	10,398,297	0	10,398,297
CHODO	2	49,345,200	0	49,345,200
DP	159	1,400,411	0	1,400,411
DV1	24	0	246,000	246,000
DV2	21	0	217,500	217,500
DV3	26	0	266,000	266,000
DV4	73	0	572,580	572,580
DV4S	9	0	96,000	96,000
DVHS	36	0	5,578,839	5,578,839
EX	19	0	4,688,200	4,688,200
EX-XG	1	0	326,230	326,230
EX-XI	1	0	67,990	67,990
EX-XL	1	0	363,910	363,910
EX-XN	13	0	2,306,510	2,306,510
EX-XR	1	0	146,720	146,720
EX-XU	2	0	588,400	588,400
EX-XV	322	0	162,263,419	162,263,419
EX-XV (Prorated)	10	0	107,489	107,489
EX366	51	0	12,200	12,200
FR	5	6,249,574	0	6,249,574
OV65	1,827	20,748,427	0	20,748,427
OV65S	8	96,000	0	96,000
PC	1	213,995	0	213,995
Totals		88,451,904	177,847,987	266,299,891

2018 CERTIFIED TOTALS

Property Count: 12,093

HC - Huntsville City
ARB Approved Totals

10/9/2018

12:12:46PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	7	10,398,297	0	10,398,297
CHODO	2	49,345,200	0	49,345,200
DP	159	1,400,411	0	1,400,411
DV1	24	0	246,000	246,000
DV2	21	0	217,500	217,500
DV3	26	0	266,000	266,000
DV4	73	0	572,580	572,580
DV4S	9	0	96,000	96,000
DVHS	36	0	5,578,839	5,578,839
EX	19	0	4,688,200	4,688,200
EX-XG	1	0	326,230	326,230
EX-XI	1	0	67,990	67,990
EX-XL	1	0	363,910	363,910
EX-XN	13	0	2,306,510	2,306,510
EX-XR	1	0	146,720	146,720
EX-XU	2	0	588,400	588,400
EX-XV	322	0	162,263,419	162,263,419
EX-XV (Prorated)	10	0	107,489	107,489
EX366	51	0	12,200	12,200
FR	5	6,249,574	0	6,249,574
OV65	1,827	20,748,427	0	20,748,427
OV65S	8	96,000	0	96,000
PC	1	213,995	0	213,995
Totals		88,451,904	177,847,987	266,299,891

2018 CERTIFIED TOTALS

Property Count: 4,658

NI - New Waverly ISD
ARB Approved Totals

10/9/2018

12:15:17PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
CH	2	182,010	0	182,010
DP	122	0	918,348	918,348
DPS	1	0	10,000	10,000
DV1	9	0	73,000	73,000
DV2	6	0	54,000	54,000
DV3	6	0	63,000	63,000
DV4	31	0	262,078	262,078
DV4S	4	0	24,000	24,000
DVHS	18	0	2,651,987	2,651,987
EX	5	0	332,060	332,060
EX (Prorated)	1	0	25,633	25,633
EX-XN	9	0	416,970	416,970
EX-XV	69	0	77,362,580	77,362,580
EX-XV (Prorated)	2	0	23,994	23,994
EX366	5	0	630	630
FR	1	826,108	0	826,108
HS	1,344	0	29,192,218	29,192,218
OV65	554	0	4,590,189	4,590,189
PC	1	157,845	0	157,845
Totals		1,165,963	116,000,687	117,166,650

2018 CERTIFIED TOTALS

Property Count: 711

RC - Riverside City
ARB Approved Totals

10/9/2018

12:16:21PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	15	92,041	0	92,041
DV1	2	0	17,000	17,000
DV3	2	0	22,000	22,000
DV4	8	0	30,000	30,000
DV4S	1	0	12,000	12,000
DVHS	6	0	256,040	256,040
EX-XN	2	0	48,360	48,360
EX-XV	14	0	1,022,140	1,022,140
EX366	2	0	170	170
OV65	76	736,365	0	736,365
OV65S	1	12,000	0	12,000
Totals		840,406	1,407,710	2,248,116

2018 CERTIFIED TOTALS

Property Count: 706

RI - Richards ISD
ARB Approved Totals

10/9/2018

12:17:20PM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	1	203,270	0	203,270
DP	10	0	80,000	80,000
DV3	1	0	12,000	12,000
DV4	4	0	24,000	24,000
DVHS	3	0	958,414	958,414
EX-XN	1	0	19,300	19,300
EX-XV	33	0	33,766,030	33,766,030
EX366	1	0	110	110
HS	184	0	4,233,972	4,233,972
OV65	87	0	760,807	760,807
OV65S	1	0	10,000	10,000
PC	1	262,519	0	262,519
Totals		465,789	39,864,633	40,330,422

2018 CERTIFIED TOTALS

Property Count: 1,238

TI - Trinity ISD
ARB Approved Totals

10/9/2018

12:18:32PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	17	0	64,910	64,910
DV1	1	0	12,000	12,000
DV2	1	0	7,500	7,500
DV4	7	0	46,360	46,360
DVHS	6	0	257,549	257,549
EX (Prorated)	2	0	13,850	13,850
EX-XN	1	0	19,300	19,300
EX-XV	3	0	727,270	727,270
EX366	4	0	780	780
HS	108	0	1,942,648	1,942,648
OV65	49	0	338,844	338,844
Totals		0	3,431,011	3,431,011

2018 CERTIFIED TOTALS

Property Count: 38,849

WH - Walker County Hospital District
ARB Approved Totals

10/9/2018

12:20:28PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
CH	12	11,172,577	0	11,172,577
CHODO	2	49,345,200	0	49,345,200
DP	666	5,494,297	0	5,494,297
DPS	1	10,000	0	10,000
DV1	95	0	815,338	815,338
DV1S	1	0	5,000	5,000
DV2	56	0	517,710	517,710
DV3	69	0	657,689	657,689
DV3S	1	0	10,000	10,000
DV4	248	0	1,751,262	1,751,262
DV4S	17	0	156,000	156,000
DVHS	145	0	21,756,865	21,756,865
EX	32	0	5,662,680	5,662,680
EX (Prorated)	4	0	49,068	49,068
EX-XG	1	0	326,230	326,230
EX-XI	2	0	827,140	827,140
EX-XJ	1	0	338,000	338,000
EX-XL	1	0	363,910	363,910
EX-XN	18	0	3,851,590	3,851,590
EX-XR	28	0	609,650	609,650
EX-XU	2	0	588,400	588,400
EX-XV	628	0	388,943,157	388,943,157
EX-XV (Prorated)	20	0	304,231	304,231
EX366	77	0	15,920	15,920
FR	6	7,075,682	0	7,075,682
OV65	4,761	50,839,323	0	50,839,323
OV65S	22	239,765	0	239,765
PC	5	681,468	0	681,468
Totals		124,858,312	427,549,840	552,408,152

2018 CERTIFIED TOTALS

Property Count: 38,848

WC - Walker County
ARB Approved Totals

10/9/2018

12:19:29PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	1,077,504	0	1,077,504
CH	12	11,172,577	0	11,172,577
CHODO	2	49,345,200	0	49,345,200
DP	666	5,494,297	0	5,494,297
DPS	1	10,000	0	10,000
DV1	95	0	815,338	815,338
DV1S	1	0	5,000	5,000
DV2	56	0	517,710	517,710
DV3	69	0	657,689	657,689
DV3S	1	0	10,000	10,000
DV4	248	0	1,751,262	1,751,262
DV4S	17	0	156,000	156,000
DVHS	145	0	21,756,865	21,756,865
EX	32	0	5,662,680	5,662,680
EX (Prorated)	4	0	49,068	49,068
EX-XG	1	0	326,230	326,230
EX-XI	2	0	827,140	827,140
EX-XJ	1	0	338,000	338,000
EX-XL	1	0	363,910	363,910
EX-XN	18	0	3,851,590	3,851,590
EX-XR	28	0	609,650	609,650
EX-XU	2	0	588,400	588,400
EX-XV	628	0	388,943,157	388,943,157
EX-XV (Prorated)	20	0	304,231	304,231
EX366	77	0	15,920	15,920
FR	6	7,075,682	0	7,075,682
OV65	4,761	50,839,298	0	50,839,298
OV65S	22	239,765	0	239,765
PC	5	681,468	0	681,468
Totals		125,935,791	427,549,840	553,485,631