

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	2019 Market Value	2019 Taxable Value
Walker County	6,359,140,375	4,136,835,514
Walker County Hospital District	6,354,438,725	4,132,941,967
Huntsville ISD	5,208,964,528	3,416,810,476
City of Huntsville	2,426,358,858	2,091,259,453
New Waverly ISD	845,450,110	387,590,223
Richards ISD	186,127,311	59,075,758
*Trinity ISD	114,137,217	29,587,087
City of Riverside	42,897,034	37,524,222
Emergency Service District #1	641,395,786	423,605,799
Emergency Service District #2	1,221,550,952	649,210,149

*Trinity is an appraisal only entity for the CAD

The district maintains approximately 38,700 parcels with property types of residential, commercial, business, utilities, pipelines, and minerals.

2019 TAX RATES by Entity – (Ad valorem tax is per \$100 of value)

Walker County	\$0.5018
Walker County Hospital District	\$0.1162
Huntsville ISD	\$1.098
City of Huntsville	\$0.3148
New Waverly ISD	\$1.25
Richards ISD	\$0.99
Trinity ISD (Walker CAD does not collect)	1.1884
City of Riverside	\$0.99
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 - Final

<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. 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	94
Taxpayer Assistance	100
Operating Procedures	100
Appraisal Standards, Procedures, and Methodology	100

2017 Property Value Study (PVS) Analysis

Category	Huntsville ISD -2018	New Waverly ISD	Richards ISD	Trinity ISD
SINGLE FAMILY RESIDENCES (Category A)	.9573	.9646	.9954	N/A
MULTI FAMILY (Category B)	.9334	N/A	N/A	N/A
VACANT LOTS (Category C)	N/A	N/A	N/A	N/A
RURAL LAND (Category D)	1.0566	.9906	1.0004	N/A
RURAL RESIDENTIAL (Category E)	.7935	.9501	N/A	N/A
COMMERCIAL (Category F)	.9795	1.0147	N/A	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 was the 1st year of the "Grace Period" for Huntsville ISD and the CAD underwent an additional year of the Property Value Study. The 2018 confidence interval was once again not met for Huntsville ISD and the "Grace Period" was extended for an additional year.

Walker County Appeals Data - 2019

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	2595
Settlement & Waiver Received	543
Settlement & Waiver Received – Reduced	726
Taxpayer Withdrawal	234
Taxpayer Withdrawal – Reduced	10
No Show at ARB Hearing	502
ARB Final – No Change in Value	280
ARB Final – Change in Value	208
Late Protest Filed- Hearing Denied by ARB	22
ARB Dismissal for No Appointment of Agent	53
Additional Late File after Certification	1

Walker County New Construction Value - 2019

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	2019 New Market Value	2019 New Value Taxable
Walker County	134,102,892	131,089,885
Walker County Hospital District	134,103,212	131,090,205
Huntsville ISD	119,138,382	115,138,984
City of Huntsville	46,955,650	45,589,870
New Waverly ISD	11,340,060	10,804,189
Richards ISD	3,341,020	3,333,520
*Trinity ISD	418,550	345,323
City of Riverside	576,550	566,550
Emergency Service District #1	14,660,050	14,195,079
Emergency Service District #2	34,660,910	34,311,930

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 NO OPTIONAL OVER 65 YEARS OLD \$5,000 - 12,000 DISABLED PERSON

\$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

Additional Exemptions

In addition to the above mention exemptions, taxpayers may make application to the Appraisal District and may qualify for exemptions under Sections 11.251, 11.253, and 11.31 of the Texas Property Tax Code. Each taxing unit must take action to tax or not tax the property as mandated by the Texas Constitution. Under Section 11.251, Trinity ISD and Richards ISD have taken action to continue to tax items that fall under this section while all other jurisdictions allow for an exemption from taxation. Additionally, Richards ISD, ESD1, Trinity ISD, and New Waverly ISD have taken action to continue to tax items under Section 11.253 while all other jurisdictions allow for an exemption from taxation.

Exemption Breakdown by Entity

Walker County	2019 CERTIFIED TOTALS	As of Certification
Property Count: 7,570	FA - Walker County ESD 1 ARB Approved Totals	9/13/2019 8:58:23AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	25	0	217,200	217,200
DV2	13	0	98,250	98,250
DV3	16	0	112,000	112,000
DV3S	1	0	10,000	10,000
DV4	66	0	304,561	304,561
DV4S	1	0	12,000	12,000
DVHS	46	0	5,325,187	5,325,187
EX	4	0	89,330	89,330
EX-XJ	1	0	508,260	508,260
EX-XN	8	0	239,560	239,560
EX-XR	5	0	55,000	55,000
EX-XV	62	0	24,112,580	24,112,580
EX-XV (Prorated)	12	0	424,233	424,233
EX366	18	0	3,360	3,360
Totals		0	31,509,521	31,509,521

2019 CERTIFIED TOTALS

Property Count: 7,475

FB - Walker County ESD 2
ARB Approved Totals

9/13/2019

8:58:25AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
CH	2	216,100	0	216,100
DV1	12	0	102,000	102,000
DV2	7	0	61,500	61,500
DV3	12	0	126,000	126,000
DV4	48	0	404,688	404,688
DV4S	4	0	24,000	24,000
DVHS	25	0	4,789,685	4,789,685
EX	5	0	380,530	380,530
EX-XN	8	0	258,180	258,180
EX-XR	4	0	80,400	80,400
EX-XV	130	0	143,770,790	143,770,790
EX-XV (Prorated)	2	0	12,246	12,246
EX366	11	0	2,960	2,960
Totals		216,100	150,012,979	150,229,079

2019 CERTIFIED TOTALS

Property Count: 32,100

HI - Huntsville ISD
ARB Approved Totals

9/13/2019

9:00:58AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	8	10,364,760	0	10,364,760
CHODO	2	38,651,180	0	38,651,180
DP	527	0	3,965,094	3,965,094
DV1	85	0	739,412	739,412
DV1S	2	0	10,000	10,000
DV2	45	0	403,848	403,848
DV3	61	0	553,042	553,042
DV3S	1	0	10,000	10,000
DV4	226	0	1,388,765	1,388,765
DV4S	11	0	111,731	111,731
DVHS	135	0	17,312,322	17,312,322
EX	27	0	5,814,620	5,814,620
EX-XG	1	0	392,170	392,170
EX-XI	2	0	1,463,010	1,463,010
EX-XJ	1	0	506,260	506,260
EX-XL	1	0	380,600	380,600
EX-XN	16	0	2,390,050	2,390,050
EX-XR	29	0	759,050	759,050
EX-XU	2	0	622,530	622,530
EX-XV	544	0	320,587,906	320,587,906
EX-XV (Prorated)	16	0	450,057	450,057
EX366	66	0	13,828	13,828
FR	5	7,427,893	0	7,427,893
HS	9,081	0	200,557,577	200,557,577
OV65	4,189	20,312,894	35,480,317	55,793,211
OV65S	21	107,955	194,804	302,759
PC	3	406,430	0	406,430
SO	2	40,000	0	40,000
Totals		77,311,112	594,106,993	671,418,105

2019 CERTIFIED TOTALS

Property Count: 11,855

HC - Huntsville City
ARB Approved Totals

9/13/2019

9:08:11AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	7	10,358,780	0	10,358,780
CHODO	2	38,851,180	0	38,851,180
DP	169	1,489,818	0	1,489,818
DV1	22	0	229,000	229,000
DV2	20	0	202,500	202,500
DV3	24	0	246,000	246,000
DV4	78	0	548,290	548,290
DV4S	9	0	96,000	96,000
DVHS	44	0	7,633,484	7,633,484
EX	19	0	5,079,180	5,079,180
EX-XG	1	0	392,170	392,170
EX-XI	1	0	683,880	683,880
EX-XL	1	0	380,600	380,600
EX-XN	11	0	1,574,800	1,574,800
EX-XR	1	0	233,710	233,710
EX-XU	2	0	622,530	622,530
EX-XV	335	0	186,352,621	186,352,621
EX-XV (Prorated)	2	0	25,378	25,378
EX366	40	0	9,620	9,620
FR	5	7,427,893	0	7,427,893
OV65	1,834	20,772,902	0	20,772,902
OV65S	8	96,000	0	96,000
PC	1	270,960	0	270,960
SO	2	40,000	0	40,000
Totals		79,107,313	204,309,723	283,417,036

2019 CERTIFIED TOTALS

Property Count: 4,737

NI - New Waverly ISD
ARB Approved Totals

9/13/2019

9:03:40AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
CH	2	216,100	0	216,100
DP	109	0	827,009	827,009
DPS	1	0	10,000	10,000
DV1	9	0	73,000	73,000
DV2	7	0	61,500	61,500
DV3	6	0	64,000	64,000
DV4	32	0	240,537	240,537
DV4S	4	0	24,000	24,000
DVHS	22	0	3,731,019	3,731,019
EX	5	0	380,530	380,530
EX-XN	8	0	135,140	135,140
EX-XV	72	0	85,585,620	85,585,620
EX-XV (Prorated)	1	0	8,274	8,274
EX366	11	0	2,640	2,640
HS	1,324	0	28,723,155	28,723,155
OV65	576	0	4,733,774	4,733,774
Totals		216,100	124,600,198	124,816,298

2019 CERTIFIED TOTALS

Property Count: 711

RC - Riverside City
ARB Approved Totals

9/13/2019

9:07:15AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	17	104,040	0	104,040
DV1	2	0	17,000	17,000
DV3	2	0	22,000	22,000
DV4	9	0	30,000	30,000
DV4S	1	0	12,000	12,000
DVHS	7	0	286,757	286,757
EX-XN	2	0	11,690	11,690
EX-XV	18	0	1,517,780	1,517,780
EX-XV (Prorated)	1	0	14,289	14,289
EX366	9	0	1,730	1,730
OV65	78	705,540	0	705,540
OV65S	1	12,000	0	12,000
Totals		821,580	1,913,246	2,734,826

Walker County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 688

RI - Richards ISD
ARB Approved Totals

9/13/2019

9:08:08AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	1	203,870	0	203,870
DP	11	0	91,895	91,895
DV3	1	0	12,000	12,000
DV4	4	0	24,000	24,000
DVHS	3	0	1,083,741	1,083,741
EX-XN	1	0	0	0
EX-XV	33	0	34,583,020	34,583,020
EX366	3	0	810	810
HS	184	0	4,263,253	4,263,253
OV65	87	0	777,334	777,334
OV65S	1	0	10,000	10,000
PC	1	288,771	0	288,771
Totals		492,641	40,826,053	41,318,694

Walker County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 1,236

TI - Trinity ISD
ARB Approved Totals

9/13/2019

9:09:17AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	18	0	54,729	54,729
DV1	1	0	12,000	12,000
DV2	1	0	7,500	7,500
DV4	6	0	42,530	42,530
DVHS	6	0	284,645	284,645
EX	1	0	2,980	2,980
EX-XN	1	0	0	0
EX-XV	3	0	806,340	806,340
EX-XV (Prorated)	1	0	3,128	3,128
EX366	5	0	880	880
HS	109	0	1,993,956	1,993,956
OV65	54	0	388,399	388,399
Totals		0	3,597,087	3,597,087

Walker County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 38,636

WC - Walker County
ARB Approved Totals

9/13/2019

9:10:13AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	808,128	0	808,128
CH	11	10,784,730	0	10,784,730
CHODO	2	38,651,180	0	38,651,180
DP	665	5,450,707	0	5,450,707
DPS	1	10,000	0	10,000
DV1	95	0	837,538	837,538
DV1S	2	0	10,000	10,000
DV2	53	0	479,940	479,940
DV3	68	0	649,430	649,430
DV3S	1	0	10,000	10,000
DV4	268	0	1,771,939	1,771,939
DV4S	15	0	144,000	144,000
DVHS	166	0	26,887,519	26,887,519
EX	33	0	6,198,130	6,198,130
EX-XG	1	0	392,170	392,170
EX-XI	2	0	1,463,010	1,463,010
EX-XJ	1	0	506,260	506,260
EX-XL	1	0	380,600	380,600
EX-XN	16	0	2,507,390	2,507,390
EX-XR	29	0	759,050	759,050
EX-XU	2	0	822,530	822,530
EX-XV	651	0	441,562,886	441,562,886
EX-XV (Prorated)	18	0	481,878	481,878
EX366	71	0	15,048	15,048
FR	5	7,427,893	0	7,427,893
OV65	4,906	51,577,641	0	51,577,641
OV65S	22	245,765	0	245,765
PC	4	695,201	0	695,201
SO	2	40,000	0	40,000
Totals		115,691,245	485,479,318	601,170,563

2019 CERTIFIED TOTALS

Property Count: 38,838

WC - Walker County
ARB Approved Totals

9/13/2019

9:10:13AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	808,128	0	808,128
CH	11	10,784,730	0	10,784,730
CHODO	2	38,851,180	0	38,851,180
DP	885	5,450,707	0	5,450,707
DPS	1	10,000	0	10,000
DV1	95	0	837,538	837,538
DV1S	2	0	10,000	10,000
DV2	53	0	479,940	479,940
DV3	68	0	649,430	649,430
DV3S	1	0	10,000	10,000
DV4	268	0	1,771,939	1,771,939
DV4S	15	0	144,000	144,000
DVHS	188	0	26,887,519	26,887,519
EX	33	0	6,198,130	6,198,130
EX-XG	1	0	392,170	392,170
EX-XI	2	0	1,463,010	1,463,010
EX-XJ	1	0	506,260	506,260
EX-XL	1	0	380,800	380,800
EX-XN	18	0	2,507,390	2,507,390
EX-XR	29	0	759,050	759,050
EX-XU	2	0	622,530	622,530
EX-XV	651	0	441,562,888	441,562,888
EX-XV (Prorated)	18	0	481,878	481,878
EX388	71	0	15,048	15,048
FR	5	7,427,893	0	7,427,893
OV85	4,908	51,577,641	0	51,577,641
OV85S	22	245,765	0	245,765
PC	4	695,201	0	695,201
SO	2	40,000	0	40,000
Totals		115,691,245	485,479,318	601,170,563