

Wise County Appraisal District

Fall 2019

To the Citizens of Wise County

The Wise County Appraisal District has prepared the **2019 Annual Report** to better assist the citizens and taxpayers of Wise County in understanding the responsibilities and activities required of the district. This document highlights the results of our appraisal activities, appeals process, financial stewardship, and the measures of compliance as determined by the Comptroller of Public Accounts - Property Tax Assistance Division.

The Wise County Appraisal District strives to provide uniform and equal appraisals as required by the Texas Property Tax Code. With this in mind, the board of directors and management of the district are committed to the education of our staff. The district has ten staff members registered with the Texas Department of Licensing and Regulation and six have attained the designation of Registered Professional Appraiser. The district works diligently to provide excellent customer service to all that come in contact with our office which again starts with an educated and professional staff.

I hope you find this report informative and encourage you to review other information on our website to further your understanding of the property tax system in Texas. As always should you have any further questions or comments, do not hesitate to give us a call.

Sincerely,

Michael L Hand

Michael L. Hand

Chief Appraiser

OVERVIEW

The Wise County Appraisal District is responsible for local property tax appraisal and exemption administration for 28 jurisdictions or taxing units in Wise County. Each taxing unit, such as the county, a city, school district, emergency service district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public school, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals and estimated values by the appraisal district allocate the year's tax burden on the basis of each taxable property's market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

The Wise County Appraisal District serves the following taxing units:

| | |
|---------------------------------|-------------------------|
| Alvord ISD | City of Alvord |
| Boyd ISD | City of Boyd |
| Bridgeport ISD | City of Bridgeport |
| Chico ISD | City of Chico |
| Decatur ISD | City of Decatur |
| Paradise ISD | City of Paradise |
| Slidell ISD | City of Aurora |
| Wise County | City of Newark |
| Wise FM / LTR | City of Rhome |
| Wise Water Control District #1 | Jacksboro ISD |
| Wise Water Supply | Krum ISD |
| Emergency Services District #1 | Northwest ISD |
| Emergency Services District #2 | Poolville ISD |
| Wise County College Maintenance | Springtown ISD |
| City of Fort Worth | Clear Creek Water |
| North Fort Worth WCID #1 | North Fort Worth MUD #1 |
| Alpha Ranch WCID #1 | New Fairview MUD #1 |

Wise County Appraisal District overlaps with the following CAD's affecting the ISD properties in parenthesis:

| | |
|--------------|----------------------------------|
| Cooke CAD | (Slidell ISD) |
| Denton CAD | (Slidell ISD & Northwest ISD) |
| Jack CAD | (Jacksboro ISD) |
| Parker CTA | (Poolville ISD & Springtown ISD) |
| Montague CAD | (Alvord ISD & Slidell ISD) |
| Tarrant CAD | (Azle ISD & City of Fort Worth) |

MARKET VALUE

Except as otherwise provided by the Property Tax Code, all taxable property is appraised at its “market value” as of Jan 1st. Under the tax code, “market value” means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- Both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- Both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

2019 APPROVED APPRAISAL ROLL

Following are the 2019 Approved Value Reports for Wise County which includes the number of parcels in the county, property types, market values, and net taxable values.

| 2019 ARB APPROVED VALUES | | | | | | |
|--------------------------------|----------------|-------------------------|------------------------|----------------------|--------------|--|
| WISE COUNTY APPRAISAL DISTRICT | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TYPE | PARCELS | MARKET | TAXABLE | PROTEST | | |
| REAL | 47,639 | \$9,577,989,510 | \$4,814,449,272 | \$174,399,821 | | |
| PERSONAL | 3,482 | \$464,862,297 | \$434,807,678 | \$16,051,660 | | |
| INDUSTRIAL / UTILITY | 2,826 | \$1,431,487,428 | \$1,338,436,934 | \$0 | | |
| MINERALS | 170,638 | \$1,285,220,091 | \$1,283,982,191 | \$0 | | |
| | | | | | | |
| | | | | | | |
| TOTALS | 224,585 | \$12,759,559,326 | \$7,871,676,075 | \$190,451,481 | 2.42% | |
| | | | | | | |

2019 VALUE BREAKDOWN BY ENTITY (shows changes from 2019 by property type)

| CERTIFIED VALUES 2019 | | | | | | | |
|--------------------------------------------------------------------------------------------------------|-----------------|------------------|--------|---------|---------|---------|---------------------|
| ENTITY | CERT 2019 | OVERALL % CHG | REAL | BPP | MIN | IUP | TAXABLE REAL NEW |
| ALVORD ISD (Wise County) | \$408,261,388 | 12.16% | 10.62% | 8.00% | 17.26% | 13.51% | \$6,077,443 |
| BOYD ISD | \$780,591,974 | 9.30% | 15.79% | 5.04% | 1.65% | 1.09% | \$17,806,904 |
| BRIDGEPORT ISD | \$1,452,728,508 | 6.00% | 8.24% | 1.42% | 24.64% | -0.17% | \$14,177,332 |
| CHICO ISD | \$687,393,775 | 14.37% | 7.11% | 44.50% | 28.78% | 17.79% | \$11,476,534 |
| DECATUR ISD | \$2,566,100,105 | 11.40% | 14.93% | 1.06% | 12.00% | -1.74% | \$61,992,043 |
| PARADISE ISD | \$539,571,091 | 14.56% | 19.00% | 26.21% | 14.70% | -17.53% | \$25,100,366 |
| SLIDELL ISD (Wise County) | \$259,138,272 | 16.90% | 11.59% | -2.42% | 25.17% | 10.22% | \$4,632,260 |
| CITY OF ALVORD | \$75,596,342 | 10.76% | 11.09% | 17.81% | -17.87% | 2.69% | \$1,142,680 |
| CITY OF AURORA | \$132,990,795 | 5.16% | 7.01% | -3.09% | -33.03% | -8.74% | \$2,770,502 |
| CITY OF BOYD | \$147,621,307 | 10.22% | 16.78% | -14.79% | 1.68% | -4.80% | \$3,026,680 |
| CITY OF BRIDGEPORT | \$409,768,122 | 6.57% | 8.71% | -7.77% | 1.54% | 26.25% | \$4,534,290 |
| CITY OF CHICO | \$53,955,683 | 10.55% | 4.22% | 75.69% | 178.54% | -6.93% | \$405,590 |
| CITY OF DECATUR | \$790,926,728 | 9.49% | 10.34% | 3.45% | -2.00% | 13.06% | \$8,566,343 |
| CITY OF FORT WORTH | \$1,598,466 | -39.77% | 6.85% | NA | -33.38% | -57.07% | \$0 |
| CITY OF NEWARK | \$63,406,365 | 6.03% | 7.05% | -0.39% | -14.86% | 5.96% | \$507,910 |
| CITY OF NEW FAIRVIEW | \$145,622,351 | 1.66% | 12.70% | 3.11% | -10.47% | 11.18% | \$343,090 |
| CITY OF PARADISE | \$43,114,283 | 18.25% | 19.38% | 30.08% | -4.92% | -10.96% | \$2,335,590 |
| CITY OF RHOME | \$167,005,317 | 14.38% | 15.36% | 33.56% | 4.28% | -8.29% | \$1,598,650 |
| CITY OF RUNAWAY BAY | \$150,797,997 | 8.46% | 8.62% | -8.70% | 6.99% | 4.75% | \$1,491,280 |
| WISE COUNTY | \$8,018,617,265 | 9.62% | 12.62% | 8.20% | 6.21% | 3.11% | \$174,787,443 |
| WCID #1 | \$7,775,548,151 | 10.78% | 12.64% | 10.48% | 8.06% | 6.65% | \$170,086,096 |
| Wise Co College Maintnenance | \$8,146,603,879 | 10.10% | 13.16% | 8.20% | 6.95% | 3.11% | \$175,808,880 |
| Wise Co Water Supply | \$800,598,562 | 10.83% | 12.00% | 3.45% | -2.00% | 13.06% | \$8,575,033 |
| Wise FM / Lateral Road | \$7,990,374,398 | 9.65% | 12.69% | 8.20% | 6.21% | 3.11% | \$174,424,403 |
| Emergency Service Dist #1 | \$847,123,175 | 10.57% | 14.92% | 4.51% | 1.30% | 0.56% | \$23,041,170 |
| Emergency Service Dist #2 | \$311,415,384 | NEW | | | | | \$3,104,550 |
| Clear Creek Water | \$42,568,861 | 19.35% | 23.28% | -7.87% | 52.15% | -3.99% | \$399,000 |
| Alpha Ranch WCID #1 | \$3,047,768 | -35.33% | 0.00% | NA | -35.71% | NA | \$0 |
| North Fort Worth WCID #1 | \$34,297,266 | 19.06% | 8.85% | -37.77% | 339.14% | NA | \$0 |
| Far North Fort Worth MUD #1 | \$342,988 | NEW | | | | | \$0 |
| New Fairview MUD #1 | \$4,423,499 | NEW | | | | | \$0 |
| AZLE ISD | \$42,079,505 | 13.44% | 16.57% | -11.33% | -3.45% | -13.58% | \$544,490 |
| JACKSBORO ISD | \$22,410,611 | 18.96% | 14.69% | 0.00% | 72.39% | -49.80% | \$999,540 |
| KRUM ISD | \$1,945,153 | 55.78% | 95.16% | -33.15% | 9.47% | -6.86% | \$265,520 |
| NORTHWEST ISD | \$1,145,620,299 | 6.18% | 13.88% | 17.60% | -16.63% | -3.25% | \$15,636,711 |
| POOLVILLE ISD | \$93,321,480 | 0.78% | 9.59% | 444.10% | -16.36% | -30.55% | \$1,690,708 |
| SPRINGTOWN ISD | \$216,532,442 | 20.96% | 23.86% | 42.78% | 3.08% | -1.20% | \$16,823,718 |
| REAL - Real Estate consisting of all land and improvements | | | | | | | |
| BPP -- Business Personal Property consists of all business Inventory, furniture, fixtures, & equipment | | | | | | | |
| MIN - Minerals consisting of all oil, gas, rock, & sand values in operating wells and quarries | | | | | | | |
| IUP- Industrial, utility, & personal property consists of utilities, pipelines, industrial M & E | | | | | | | |
| % Change - The percentage change from the Certified Taxable Values from 2018. | | | | | | | |

2019 CERTIFIED ROLL TOTALS (by entity)

| 2019 CERT TOTALS ALL (07.19.19) | | | | | | | | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|----------------|-------------|---------------|---------------|---------------|---------------|--------------|
| Entity | Impr Mkt | Land Mkt | Prod Mkt | Pers Mkt | Mineral Mkt | Total Market | Cap Loss | Prod Loss | Assessed | Deductions | Taxable | Tax |
| APR CAD | 4,716,281,221 | 1,916,123,396 | 3,012,813,890 | 1,898,230,977 | 1,412,990,546 | 12,956,440,030 | 161,781,700 | 2,985,785,257 | 9,808,873,073 | 874,046,181 | 8,934,826,892 | 0.00 |
| CAL CITY OF ALVORD | 65,089,732 | 14,662,390 | 853,710 | 4,636,620 | 278,357 | 85,520,809 | 1,020,979 | 847,590 | 83,652,240 | 8,055,898 | 75,596,342 | 435,301.20 |
| CAU CITY OF AURORA | 97,051,579 | 32,664,500 | 16,704,030 | 9,556,793 | 2,088,110 | 158,065,012 | 2,814,453 | 16,625,370 | 138,625,189 | 5,634,394 | 132,990,795 | 364,781.56 |
| CBO CITY OF BOYD | 95,569,120 | 31,379,760 | 15,630,670 | 15,174,812 | 25,546,460 | 183,300,822 | 3,097,325 | 15,489,960 | 164,713,537 | 17,092,230 | 147,621,307 | 855,133.48 |
| CBR CITY OF BRIDGEPORT | 369,575,718 | 82,894,950 | 6,728,210 | 68,624,151 | 1,727,630 | 529,550,659 | 4,514,821 | 6,674,580 | 518,361,258 | 108,080,216 | 410,281,042 | 2,642,209.96 |
| CCH CITY OF CHICO | 42,721,795 | 8,808,720 | 965,020 | 10,381,722 | 13,097 | 62,890,354 | 405,170 | 956,530 | 61,528,654 | 7,572,971 | 53,955,683 | 291,606.90 |
| CDE CITY OF DECATUR | 610,203,638 | 235,698,956 | 32,538,409 | 155,479,306 | 14,928,372 | 1,048,848,681 | 13,711,062 | 32,436,917 | 1,002,700,702 | 211,686,854 | 791,013,848 | 5,276,062.12 |
| CFW CITY OF FT WORTH | 0 | 21,950 | 2,170,000 | 333,367 | 1,227,029 | 3,752,346 | 0 | 2,153,880 | 1,598,466 | 0 | 1,598,466 | 12,547.96 |
| CNE CITY OF NEWARK | 50,820,531 | 11,002,410 | 571,210 | 3,988,109 | 1,954,283 | 68,336,543 | 1,277,775 | 568,710 | 66,490,058 | 3,083,693 | 63,406,365 | 365,917.96 |
| CNF CITY NEW FAIRVIEW | 58,956,738 | 23,428,662 | 60,044,010 | 13,670,521 | 58,232,585 | 214,332,516 | 5,260,783 | 59,593,030 | 149,478,703 | 3,856,352 | 145,622,351 | 0.00 |
| CPA CITY OF PARADISE | 56,061,965 | 10,533,690 | 6,454,390 | 4,474,564 | 1,653,785 | 79,178,394 | 919,220 | 6,407,770 | 71,851,404 | 28,737,121 | 43,114,283 | 139,862.66 |
| CRH CITY OF RHOME | 108,903,191 | 36,369,435 | 12,976,840 | 16,548,667 | 22,269,656 | 197,067,789 | 4,718,167 | 12,894,990 | 179,454,632 | 12,118,995 | 167,335,637 | 797,062.18 |
| CRU CITY OF RUNAWAY BAY | 130,635,130 | 26,453,430 | 0 | 2,376,509 | 640,096 | 160,105,165 | 3,071,262 | 0 | 157,033,903 | 6,235,906 | 150,797,997 | 847,075.18 |
| F01 FIRE DISTRICT #1 | 455,327,279 | 207,354,122 | 301,697,479 | 117,020,264 | 138,017,405 | 1,219,416,549 | 27,015,369 | 299,405,300 | 892,995,880 | 45,837,235 | 847,158,645 | 254,145.69 |
| F02 EMERGENCY SERV DIST NO 2 | 74,198,894 | 27,667,935 | 188,580,419 | 212,928,951 | 23,837,735 | 527,213,934 | 3,858,756 | 186,382,729 | 336,972,449 | 25,557,065 | 311,415,384 | 0.00 |
| LTR WISE FM FLOOD-LATERA | 4,648,152,104 | 1,913,062,375 | 3,012,813,890 | 1,896,155,045 | 1,285,220,702 | 12,755,404,116 | 161,781,700 | 2,985,785,257 | 9,607,837,159 | 1,616,301,731 | 7,991,535,428 | 2,976,622.84 |
| MUD1 FAR NORTH FORT WORTH MUD #1 | 183,760 | 17,430 | 2,951,890 | 0 | 0 | 3,153,080 | 0 | 2,933,870 | 219,210 | 0 | 219,210 | 0.00 |
| MUD2 NEW FAIRVIEW MUD #1 | 361,460 | 21,000 | 4,534,440 | 0 | 0 | 4,916,900 | 0 | 4,484,860 | 432,040 | 0 | 432,040 | 0.00 |
| SAL ALVORD ISD | 227,415,719 | 155,584,806 | 298,664,026 | 82,887,801 | 74,389,097 | 838,941,449 | 4,255,084 | 295,811,065 | 538,875,300 | 130,613,912 | 408,261,388 | 5 |

| 7/20/2019 2:50:48 AM | | 2019 CERT TOTALS ALL (07.19.19) | | | | | | | | | | |
|-----------------------------------|---------------|---------------------------------|---------------|---------------|---------------|----------------|-------------|---------------|---------------|---------------|---------------|---------------|
| Entity | Inpr Mkt | Land Mkt | Prod Mkt | Pers Mkt | Mineral Mkt | Total Market | Cap Loss | Prod Loss | Assessed | Deductions | Taxable | Tax |
| SCB CHICO ISD | 269,250,589 | 125,017,297 | 266,813,556 | 316,932,332 | 56,912,216 | 1,034,925,990 | 2,694,621 | 263,535,276 | 768,696,093 | 81,302,318 | 687,393,775 | 8,608,711.76 |
| SDE DECATUR ISD | 1,538,293,963 | 579,285,183 | 833,965,317 | 473,195,138 | 452,324,895 | 3,877,064,496 | 48,197,614 | 827,438,965 | 3,001,427,917 | 435,240,692 | 2,566,187,225 | 32,398,433.98 |
| SJA JACKSBORO ISD | 12,567,611 | 48,216,150 | 11,603,470 | 1,190,848 | 4,640,532 | 78,218,611 | 200,030 | 11,453,270 | 66,565,311 | 44,154,700 | 22,410,611 | 326,754.17 |
| SKR KRUM ISD | 962,385 | 441,460 | 3,206,370 | 124,132 | 449,275 | 5,183,622 | 0 | 3,186,110 | 1,997,512 | 52,359 | 1,945,153 | 29,955.41 |
| SNW NORTHWEST ISD | 648,017,560 | 256,610,351 | 294,289,294 | 199,060,629 | 184,351,362 | 1,582,329,196 | 21,670,794 | 292,464,274 | 1,268,194,128 | 122,241,169 | 1,145,952,959 | 16,560,564.12 |
| SPA PARADISE ISD | 354,418,364 | 147,145,139 | 267,604,910 | 61,393,556 | 78,688,000 | 909,249,969 | 19,917,154 | 265,436,760 | 623,896,055 | 84,132,104 | 539,763,951 | 6,901,335.48 |
| SPN PONDER ISD | 0 | 0 | 0 | 44,140 | 0 | 44,140 | 0 | 0 | 44,140 | 0 | 44,140 | 647.88 |
| SPO POOLVILLE ISD | 54,896,948 | 28,965,370 | 74,329,859 | 21,797,601 | 2,041,461 | 182,031,239 | 3,047,967 | 73,586,309 | 105,396,963 | 12,075,483 | 93,321,480 | 1,202,078.71 |
| SPR SPRINGTOWN ISD | 153,328,637 | 65,101,732 | 102,882,898 | 22,733,367 | 5,254,294 | 349,300,928 | 6,880,481 | 102,129,919 | 240,290,528 | 23,758,086 | 216,532,442 | 2,773,187.35 |
| SSL SLIDELL ISD | 93,612,010 | 34,809,324 | 205,841,059 | 53,056,042 | 117,466,686 | 504,787,121 | 3,176,872 | 203,278,009 | 298,332,240 | 39,193,968 | 259,138,272 | 2,858,350.10 |
| WCM WISE CO BRANCH MAINTENANCE | 4,648,152,104 | 1,913,062,375 | 3,012,813,890 | 1,896,155,045 | 1,285,220,702 | 12,755,404,116 | 161,781,700 | 2,985,785,257 | 9,607,837,159 | 1,460,072,250 | 8,147,764,909 | 3,514,442.69 |
| WIS WISE COUNTY | 4,648,152,104 | 1,913,062,375 | 3,012,813,890 | 1,896,155,045 | 1,285,220,702 | 12,755,404,116 | 161,781,700 | 2,985,785,257 | 9,607,837,159 | 1,588,058,864 | 8,019,778,295 | 25,239,245.86 |
| WT1 WCID #1 | 4,008,130,085 | 1,666,944,556 | 2,946,384,865 | 1,710,817,283 | 1,250,564,967 | 11,582,841,756 | 147,283,698 | 2,919,850,764 | 8,515,707,294 | 739,085,233 | 7,776,622,061 | 727,688.37 |
| WT2 WISE CO WATER SUPPLY | 610,201,398 | 235,698,956 | 32,482,569 | 155,479,306 | 14,928,372 | 1,048,790,601 | 13,711,062 | 32,381,257 | 1,002,698,282 | 202,012,600 | 800,685,682 | 820,703.10 |
| WT3 CLEAR CREEK WATER | 3,850,071 | 2,945,910 | 25,770,950 | 17,804,253 | 18,569,285 | 68,940,469 | 123,843 | 25,426,570 | 43,390,056 | 821,195 | 42,568,861 | 16,601.88 |
| WT4 NORTH FT WORTH WCID 1 | 25,964,150 | 7,412,660 | 2,523,106 | 13,690 | 3,923,717 | 39,837,323 | 659,920 | 2,518,076 | 36,659,327 | 2,362,061 | 34,297,266 | 205,783.79 |
| WTS ALPHA RANCH WCID | 6,400 | 0 | 5,652,400 | 0 | 3,002,582 | 8,661,382 | 0 | 5,608,590 | 3,052,792 | 5,024 | 3,047,768 | 0.00 |

2019 CERTIFIED ROLL (by classification code)

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2019 CERT TOTALS ALL (07.19.19)

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APR-CAD (2019)

Ptd Recap

| Ptd Code | Count | Market Value | Land | Special | Special Mkt | Building | New Homesite | Personal | Mineral | Exempt |
|-----------|---------|---------------|-------------|------------|---------------|---------------|--------------|-------------|---------------|------------|
| | 21 | 986,440 | 2,880 | 4,640 | 605,270 | 378,290 | 152,810 | 0 | 0 | 0 |
| - TOTAL | 21 | 986,440 | 2,880 | 4,640 | 605,270 | 378,290 | 152,810 | 0 | 0 | 0 |
| A | 3 | 244,870 | 5,650 | 0 | 0 | 237,720 | 237,720 | 1,500 | 0 | 0 |
| A1 | 13,587 | 2,813,997,435 | 625,560,480 | 0 | 0 | 2,188,436,955 | 106,936,363 | 0 | 0 | 910,400 |
| A2 | 4,961 | 419,962,681 | 177,864,287 | 0 | 0 | 242,098,394 | 7,011,370 | 0 | 0 | 10,000 |
| A3 | 38 | 6,817,558 | 3,589,230 | 0 | 0 | 3,228,328 | 8,840 | 0 | 0 | 0 |
| A - TOTAL | 18,589 | 3,241,022,544 | 807,019,647 | 0 | 0 | 2,434,001,397 | 114,194,293 | 1,500 | 0 | 920,400 |
| B1 | 173 | 50,242,864 | 5,038,090 | 0 | 0 | 45,204,774 | 11,790 | 0 | 0 | 0 |
| B - TOTAL | 173 | 50,242,864 | 5,038,090 | 0 | 0 | 45,204,774 | 11,790 | 0 | 0 | 0 |
| C1 | 3,899 | 94,454,169 | 94,442,249 | 0 | 0 | 11,920 | 0 | 0 | 0 | 218,850 |
| C2 | 39 | 3,411,810 | 3,402,740 | 0 | 0 | 9,070 | 0 | 0 | 0 | 10,000 |
| C3 | 1,710 | 12,806,007 | 12,799,287 | 0 | 0 | 6,720 | 0 | 0 | 0 | 0 |
| C - TOTAL | 5,648 | 110,671,986 | 110,644,276 | 0 | 0 | 27,710 | 0 | 0 | 0 | 228,850 |
| D1 | 11,763 | 3,012,077,410 | 0 | 27,023,153 | 3,012,070,930 | 6,480 | 0 | 0 | 0 | 0 |
| D2 | 2,036 | 40,711,862 | 10,921,529 | 0 | 0 | 29,790,333 | 1,184,960 | 0 | 0 | 0 |
| D - TOTAL | 13,799 | 3,052,789,272 | 10,921,529 | 27,023,153 | 3,012,070,930 | 29,796,813 | 1,184,960 | 0 | 0 | 0 |
| E | 2,030 | 149,933,206 | 149,066,656 | 0 | 0 | 866,550 | 94,060 | 0 | 0 | 132,450 |
| E1 | 5,740 | 1,186,899,635 | 168,890,304 | 0 | 0 | 1,018,009,331 | 40,293,063 | 0 | 0 | 14,320 |
| E2 | 1,487 | 109,493,782 | 46,903,576 | 0 | 0 | 62,590,206 | 3,183,753 | 0 | 0 | 0 |
| E - TOTAL | 9,257 | 1,446,326,623 | 364,860,536 | 0 | 0 | 1,081,466,087 | 43,570,876 | 0 | 0 | 146,770 |
| F1 | 1,909 | 867,048,599 | 258,269,388 | 840 | 137,690 | 608,641,521 | 17,466,560 | 0 | 0 | 3,204,837 |
| F2 | 12 | 422,385,126 | 445,240 | 0 | 0 | 5,008,250 | 0 | 416,931,636 | 0 | 0 |
| F - TOTAL | 1,921 | 1,289,433,725 | 258,714,628 | 840 | 137,690 | 613,649,771 | 17,466,560 | 416,931,636 | 0 | 3,204,837 |
| G1 | 174,921 | 1,412,990,546 | 0 | 0 | 0 | 0 | 0 | 0 | 1,412,990,546 | 15,036,157 |
| G - TOTAL | 174,921 | 1,412,990,546 | 0 | 0 | 0 | 0 | 0 | 0 | 1,412,990,546 | 15,036,157 |
| J1 | 5 | 180,560 | 178,160 | 0 | 0 | 2,400 | 0 | 0 | 0 | 0 |
| J2 | 17 | 6,721,482 | 542,170 | 0 | 0 | 0 | 0 | 6,179,312 | 0 | 0 |
| J3 | 113 | 165,269,202 | 718,950 | 0 | 0 | 0 | 0 | 164,550,252 | 0 | 0 |
| J4 | 117 | 5,464,085 | 94,990 | 0 | 0 | 173,760 | 0 | 5,195,335 | 0 | 0 |
| J5 | 29 | 59,966,612 | 0 | 0 | 0 | 0 | 0 | 59,966,612 | 0 | 0 |
| J6 | 2,289 | 319,714,343 | 0 | 0 | 0 | 0 | 0 | 319,714,343 | 0 | 0 |
| J7 | 13 | 594,123 | 0 | 0 | 0 | 0 | 0 | 594,123 | 0 | 0 |
| J - TOTAL | 2,583 | 557,910,407 | 1,534,270 | 0 | 0 | 176,160 | 0 | 556,199,977 | 0 | 0 |
| L1 | 3,428 | 441,293,056 | 0 | 0 | 0 | 0 | 0 | 441,293,056 | 0 | 0 |

| | | | | | | | | | | |
|-----------|---------|----------------|---------------|------------|---------------|---------------|-------------|---------------|---------------|-------------|
| L2 | 306 | 460,460,497 | 28,750 | 0 | 0 | 0 | 8,750 | 460,431,747 | 0 | 0 |
| L3 | 1 | 12,780 | 12,780 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| L - TOTAL | 3,735 | 901,766,333 | 41,530 | 0 | 0 | 0 | 8,750 | 901,724,803 | 0 | 0 |
| M1 | 1,784 | 65,729,729 | 0 | 0 | 0 | 65,729,729 | 2,847,190 | 0 | 0 | 0 |
| M - TOTAL | 1,784 | 65,729,729 | 0 | 0 | 0 | 65,729,729 | 2,847,190 | 0 | 0 | 0 |
| O | 937 | 10,689,790 | 9,583,880 | 0 | 0 | 1,105,910 | 1,036,850 | 0 | 0 | 4,000 |
| O - TOTAL | 937 | 10,689,790 | 9,583,880 | 0 | 0 | 1,105,910 | 1,036,850 | 0 | 0 | 4,000 |
| S | 47 | 23,323,061 | 0 | 0 | 0 | 0 | 0 | 23,323,061 | 0 | 0 |
| S - TOTAL | 47 | 23,323,061 | 0 | 0 | 0 | 0 | 0 | 23,323,061 | 0 | 0 |
| X1 | 3 | 680,770 | 252,770 | 0 | 0 | 378,000 | 0 | 50,000 | 0 | 680,770 |
| XA | 2 | 2,138,220 | 190,000 | 0 | 0 | 1,948,220 | 0 | 0 | 0 | 2,138,220 |
| XE | 6 | 4,190,380 | 84,130 | 0 | 0 | 4,106,250 | 0 | 0 | 0 | 4,190,380 |
| XF | 7 | 23,544,300 | 2,108,030 | 0 | 0 | 21,436,270 | 0 | 0 | 0 | 23,544,300 |
| XL | 22 | 6,308,140 | 5,967,330 | 0 | 0 | 340,810 | 0 | 0 | 0 | 6,308,140 |
| XR | 217 | 79,804,300 | 79,451,470 | 0 | 0 | 352,830 | 0 | 0 | 0 | 79,804,300 |
| XV | 1,699 | 675,890,600 | 259,708,400 | 0 | 0 | 416,182,200 | 343,690 | 0 | 0 | 675,890,600 |
| X - TOTAL | 1,956 | 792,556,710 | 347,762,130 | 0 | 0 | 444,744,580 | 343,690 | 50,000 | 0 | 792,556,710 |
| PTD TOTAL | 235,371 | 12,956,440,030 | 1,916,123,396 | 27,028,633 | 3,012,813,890 | 4,716,281,221 | 180,817,769 | 1,898,230,977 | 1,412,990,546 | 812,097,724 |
| MIXED PTD | 6,471 | 1,573,730,940 | 4,261,356 | 13,567,042 | 1,564,141,474 | 5,328,110 | 681,060 | 0 | 0 | 0 |

Property Classification Codes

Property classifications include these categories:

A: Real Property: Single-family Residential

B: Real Property: Multifamily Residential

C1: Real Property: Vacant Lots and Land Tracts

C2: Real Property: Colonia Lots and Land Tracts

D1: Real Property: Qualified Open-space Land

D2: Real Property: Farm and Ranch Improvements on Qualified Open-Space Land

E: Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements

F1: Real Property: Commercial

F2: Real Property: Industrial and Manufacturing

G1: Real Property: Oil and Gas

G2: Real Property: Minerals

G3: Real Property: Other Sub-surface Interests in Land

H1: Tangible Personal Property: Personal Vehicles, not used for business purposes

H2: Tangible Personal Property: Goods in Transit

J: Real and Tangible Personal Property: Utilities

L1: Personal Property: Commercial

L2: Personal Property: Industrial and Manufacturing

M1: Mobile Homes

M2: Other Tangible Personal Property

N: Intangible Personal Property Only

O: Real Property: Residential Inventory

S: Special Inventory

X: Totally Exempt Property and subcategories

| | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------|----------------------|---------------|---------------------------------|----------------------|---------------|----------------------|----------------------|-------------------|---------------------|----------------------|---------------|---------------------|---------|--|--|--|--|--|--|--|--|--|--|--|
| 7/20/2019 4:41:09 AM | | | 2019 CERT TOTALS ALL (07.19.19) | | | | | | | | | | Page 34 | | | | | | | | | | | |
| WIS-WISE COUNTY (2019) | | | Count : 273,845 | | | | | | | | | | | | | | | | | | | | | |
| Market | | | | | | | | | | | | | | | | | | | | | | | | |
| Improvement | Count | Value | Land | Count | Value | Prod Mkt | Count | Value | Other | Count | Value | | | | | | | | | | | | | |
| Homesite | 29,773 | 4,402,164,483 | Homesite | 35,648 | 1,662,884,414 | Agricultural | 11,766 | 3,012,713,890 | Mineral | 174,249 | 1,285,220,702 | | | | | | | | | | | | | |
| Non Homesite | 1,674 | 68,722,182 | Non Homesite | 2,775 | 247,125,631 | Inventory | 0 | 0 | Personal | 6,303 | 1,896,155,045 | | | | | | | | | | | | | |
| New Homesite | 2,474 | 172,724,719 | New Homesite | 61 | 3,046,090 | Timber | 1 | 100,000 | New Personal | 0 | 0 | | | | | | | | | | | | | |
| New Non Hs | 137 | 5,040,720 | New Non Hs | 1 | 6,240 | | | | | | | | | | | | | | | | | | | |
| Impr Market | 4,648,152,104 | (+) | Land Market | 1,913,062,375 | (+) | Prod Market | 3,012,813,890 | (+) | Other | 3,181,375,747 | (=) | Total Market | | | | | | | | | | | | |
| Loss | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Hs Cap Loss | Count | Value | Productivity | Count | Prod Value | Prod Loss | | | | | | | | | | | | | | | |
| | | | General | 8,600 | 161,781,700 | Agricultural | 11,766 | 27,025,883 | 2,985,688,007 | | | | | | | | | | | | | | | |
| | | | | | | Inventory | 0 | 0 | 0 | | | | | | | | | | | | | | | |
| | | | | | | Timber | 1 | 2,750 | 97,250 | | | | | | | | | | | | | | | |
| | | | | | | Timber78 | 0 | 0 | 0 | | | | | | | | | | | | | | | |
| | | | Cap Loss | 161,781,700 | (+) | Prod Loss | 2,985,785,257 | (=) | Total Loss | | | | | | | | | | | | | | | |
| Deductions | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Homestead | Count | Value | Over 65 | Count | Value | Disabled | Count | Value | | | | | | | | | | | | | |
| | | | General | 0 | 0 | General | 0 | 0 | General | 0 | 0 | | | | | | | | | | | | | |
| | | | Frozen | 0 | 0 | Frozen | 0 | 0 | Frozen | 0 | 0 | | | | | | | | | | | | | |
| | | | Local | 0 | 0 | Local | 472 | 4,164,886 | Local | 0 | 0 | | | | | | | | | | | | | |
| | | | Local Frozen | 0 | 0 | Local Frozen | 5,589 | 51,999,676 | Local Frozen | 0 | 0 | | | | | | | | | | | | | |
| | | | Local % | 10,239 | 402,503,809 | | | | | | | | | | | | | | | | | | | |
| | | | Local % Fzn | 5,796 | 190,392,754 | | | | | | | | | | | | | | | | | | | |
| | | | Total Hs | 592,896,563 | (+) | Total Os | 56,164,562 | (+) | Total Dis | 0 | | | | | | | | | | | | | | |
| | | | Disabled Veteran | Count | Value | Miscellaneous | Count | Value | Const Exempt | Count | Value | | | | | | | | | | | | | |
| | | | General | 333 | 2,814,740 | Abatements | 0 | 0 | General | 3,238 | 785,023,294 | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |

HOMESTEAD EXEMPTIONS OFFERED (by taxing entity)

HOMESTEAD EXEMPTION AMOUNTS

| ENTITY | LOCAL PERCENT (\$5000 MIN.) | LOCAL \$ (\$5000 MIN.) | STATE MANDATED | OVER 65 | SSI DISABILITY | O/65 Disb Freeze | Freeze Year Granted |
|---------------------------|--------------------------------|---------------------------|-------------------|-------------|-------------------|---------------------|------------------------|
| City of Alvord (CAL) | 0% | \$0 | \$0 | \$0 | \$0 | Yes | 2004 |
| City of Aurora (CAU) | 0% | \$0 | \$0 | \$6,000 | \$6,000 | Yes | 2005 |
| City of Boyd (CBO) | 0% | \$0 | \$0 | \$0 | \$0 | Yes | 2005 |
| City of Bridgeport (CBR) | 0% | \$0 | \$0 | \$20,000 | \$0 | | |
| City of Chico (CCH) | 0% | \$0 | \$0 | \$0 | \$0 | | |
| City of Decatur (CDE) | 0% | \$0 | \$0 | \$6,000 | \$0 | | |
| City of Fort Worth (CFW) | 20% | \$0 | \$0 | \$40,000 | \$40,000 | Yes | |
| City of Newark (CNE) | 0% | \$0 | \$0 | \$0 | \$0 | | |
| City of Paradise (CPA) | 0% | \$0 | \$0 | \$0 | \$0 | Yes | 2004 |
| City of Rhome (CRH) | 0% | \$0 | \$0 | \$40,000 | \$40,000 | | |
| City of Runaway Bay (CRU) | 0% | \$5,000 | \$0 | \$0 | \$0 | Yes | 2004 |
| Alvord ISD (SAL) | 0% | \$0 | \$15,000 | \$10,000 | \$10,000 | Yes | 2004 |
| Azle ISD (SAZ) | 0% | \$0 | \$15,000 | \$10,000 | \$10,000 | Yes | 2004 |
| Boyd ISD (SBO) | 0% | \$0 | \$15,000 | ***\$13,000 | \$10,000 | Yes | 2004 |
| Bridgeport ISD (SBR) | 1% | \$0 | \$15,000 | \$10,000 | \$10,000 | Yes | 2004 |
| Chico ISD (SCH) | 0% | \$0 | \$15,000 | \$10,000 | \$10,000 | Yes | 2004 |
| Decatur ISD (SDE) | 0% | \$0 | \$15,000 | \$10,000 | \$10,000 | Yes | 2004 |
| Jacksboro ISD (SJA) | 0% | \$0 | \$15,000 | \$10,000 | \$10,000 | Yes | 2004 |
| Krum ISD (SKR) | 0% | \$0 | \$15,000 | \$10,000 | \$10,000 | Yes | 2004 |
| Northwest ISD (SNW) | 0% | \$0 | \$15,000 | \$10,000 | \$10,000 | Yes | 2004 |
| Paradise ISD (SPA) | 0% | \$0 | \$15,000 | \$10,000 | \$10,000 | Yes | 2004 |
| Poohville ISD (SPO) | 0% | \$0 | \$15,000 | \$10,000 | \$10,000 | Yes | 2004 |
| Slidell ISD (SSL) | 20% | \$0 | \$15,000 | \$10,000 | \$10,000 | Yes | 2004 |
| Springtown ISD (SPR) | 0% | \$0 | \$15,000 | \$10,000 | \$10,000 | Yes | 2004 |
| Wise County (WIS) | 20% | \$0 | \$0 | \$10,000 | \$0 | Yes | 2004 |
| FM/Lateral Road (LTR) | 20% | **\$3000 | \$0 | \$10,000 | \$0 | Yes | 2004 |
| WCID #1 (WT1) | 0% | \$0 | \$0 | \$0 | \$0 | | |
| Water Supply #2 (WT2) | 0% | \$0 | \$0 | \$6,000 | \$0 | | |
| Wise Emergency (F01) | 0% | \$0 | \$0 | \$0 | \$0 | | |
| Clear Creek Water (WT3) | 0% | \$0 | \$0 | \$0 | \$0 | | |
| North Ft Worth WCID (WT4) | 0% | \$0 | \$0 | \$0 | \$0 | | |
| College Maint. (WCM) | 0% | \$0 | \$0 | \$100,000 | \$100,000 | Yes | 2009 |

** Regular Homestead ONLY does NOT apply to O/65.

*** Boyd ISD offers a local \$3000 exemption for O/65.

ISD Disability Freeze was approved in 2003. For those with disability exemptions prior to or during 2003 the freeze year for the ISD Disability is 2003. All others receive the Disability Freeze the year in which the application was filed.

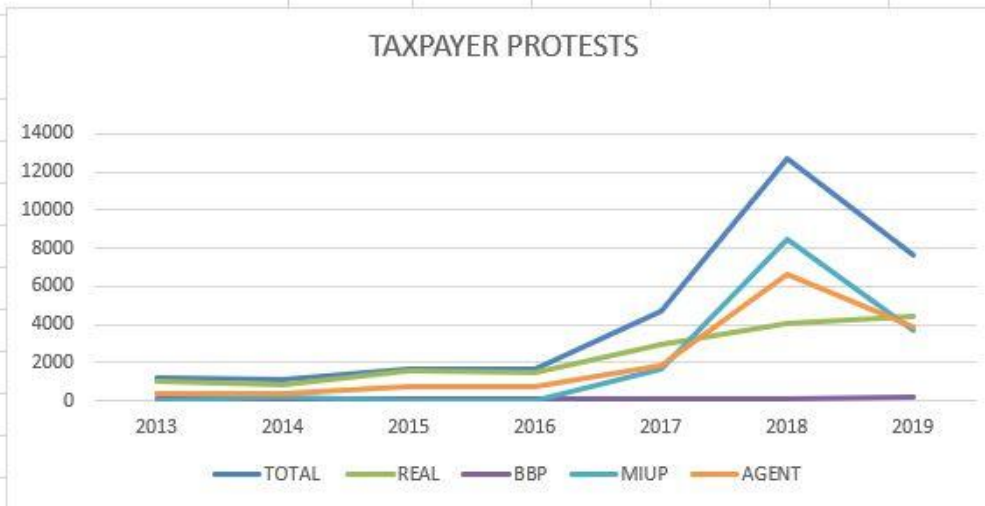
NEW CONSTRUCTION (Taxable Values)



TAXPAYER APPEALS

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or an authorized Tax Consultant may file an appeal with the Appraisal Review Board (ARB). The ARB schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB. Property owners or their tax consultants appear before the ARB in person or by written affidavit as well as the appraisal district staff to present evidence concerning protested property accounts. The ARB makes independent rulings based on the evidence presented. The ARB then approves and submits an appraisal roll to the Chief Appraiser. The protest process begins around May 1 and concludes by July 20 of each year. The Chief Appraiser certifies the appraisal roll to the taxing entities of Wise County. Also there are ARB hearings held each Spring and Fall.

| TAXPAYER APPEALS | | | | | | | |
|------------------|------|------|------|------|------|-------|------|
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| TOTAL | 1161 | 1119 | 1623 | 1675 | 4657 | 12655 | 7678 |
| REAL | 1044 | 810 | 1533 | 1516 | 2915 | 4093 | 4386 |
| BBP | 96 | 82 | 127 | 125 | 88 | 93 | 151 |
| MIUP | 19 | 224 | 34 | 24 | 1677 | 8438 | 3713 |
| AGENT | 334 | 390 | 726 | 774 | 1823 | 6663 | 3870 |



Comptroller of Public Accounts Property Value Study

At least once every two years, the comptroller conducts a study in each appraisal district to determine the degree of uniformity of and the median level of appraisals by the appraisal district within each major category of property. The comptroller shall publish a report of the findings of the study, including in the report the median levels of appraisal for each major category of property, the coefficient of dispersion around the median level of appraisal for each major category of property, and any other standard statistical measures that the comptroller considers appropriate.

2015 PVS

| ISD | A | C1 | D | E | F1 | G | J | L1 | OVERALL | CONF INT (Millions) | | |
|----------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------------------|--------|--------|
| | | | | | | | | | | LOW | WCAD | HIGH |
| ALVORD ISD | 0.9637 | | 1.1765 | 0.9168 | | 1.0192 | 0.9081 | | 0.9570 | 288.5 | 294.0 | 318.7 |
| BOYD ISD | 0.9444 | | 1.1162 | 0.9112 | | 1.0145 | 0.8362 | | 0.9618 | 609.7 | 625.7 | 673.9 |
| BRIDGEPORT ISD | 0.9855 | | 1.1704 | 0.9627 | 1.0209 | 0.9990 | 0.9014 | 1.0009 | 0.9874 | 882.9 | 922.2 | 975.8 |
| CHICO ISD | 0.9500 | 1.0108 | 1.1833 | 0.9384 | | 1.0163 | 0.9113 | 1.0180 | 0.9761 | 350.5 | 355.5 | 387.4 |
| DECATUR ISD | 0.9267 | | 1.1867 | 0.9536 | 0.9926 | 1.0071 | 0.7602 | 1.0698 | 0.9519 | 1833.1 | 1887.3 | 2026.0 |
| NORTHWEST ISD | | | | | | | | | | | | |
| PARADISE ISD | 0.9613 | | 1.1431 | 0.9128 | | 0.9910 | 0.9015 | | 0.9555 | 329.9 | 331.2 | 364.6 |
| POOLVILLE ISD | 0.9097 | | 1.1887 | 1.0141 | | 0.9937 | 0.6667 | | 0.8531 | 45.8 | 50.1 | 58.0 |
| SPRINGTOWN ISD | 0.9644 | | 1.2387 | 0.9629 | | 1.0171 | 0.8191 | | 0.9421 | 117.8 | 119.5 | 130.2 |
| SLIDELL ISD | 0.9493 | | 1.1375 | 0.7992 | | 1.0330 | 0.6667 | | 0.8433 | 196.5 | 199.4 | 217.2 |
| WISE CAD | 0.9700 | | | 0.9400 | | 1.0200 | 0.9600 | | 0.9800 | | | |

All districts fell within the comptroller's confidence interval. No appeals required!

Methods and Assistance Program

At least once every two years, the comptroller reviews the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology



Wise County Appraisal District

| 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 for a 2% tolerance? | PASS |

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 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 |
| Statute, Procedures and Methodology | Meets All |

Praisal District Ratings:
 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

| Review Areas | Total Questions in Review Area (excluding N/A Questions) | Total "Yes" Points | Total Score (Total "Yes" Questions/Total Questions) x 100 |
|--------------------------------------------------------|----------------------------------------------------------|--------------------|-----------------------------------------------------------|
| Governance | 15 | 15 | 100 |
| Taxpayer Assistance | 11 | 11 | 100 |
| Operating Procedures | 23 | 23 | 100 |
| Appraisal Standards, Procedures and Methodology | 29 | 29 | 100 |

Complete copy of the review is available at: isouthwestdata.com drop box for Wise CAD

WCAD INTERNAL RATIO REPORT

| | ALL | | | MKT | | | ALL | | | ALL | | | ALL | | | ALL | | |
|-----------------------|--------|--------|-------|--------|--------|-------|-----|--------|-----|--------|-------|--------|-------|--------|-------|-----|-----|--|
| | A2 | MEDIAN | COD | A1 | MEDIAN | COD | E1 | MEDIAN | COD | C1 | COD | D | COD | D/E | COD | F1 | COD | |
| ALVORD | 99.20 | 98.25 | 9.63 | 100.69 | 101.40 | 19.24 | | | | | | 118.59 | 26.43 | 94.55 | 20.83 | | | |
| CITY OF ALVORD | | | | 94.92 | 96.75 | 18.15 | | | | | | | | | | | | |
| FM24 | | | | | | | | | | | | | | | | | | |
| FM25 | | | | | | | | | | | | | | | | | | |
| AZLE (FM33) | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| BOYD | 104.33 | 103.30 | 13.54 | 99.02 | 99.70 | 10.93 | | | | | | 110.11 | 9.81 | 104.48 | 9.00 | | | |
| CITY OF BOYD | | | | 97.99 | 100.60 | 9.60 | | | | | | | | | | | | |
| FM30 | | | | | | | | | | | | | | | | | | |
| FM31 | | | | | | | | | | | | | | | | | | |
| FM32 | | | | | | | | | | | | | | | | | | |
| BRIDGEPORT | | | | 100.21 | 100.75 | 8.90 | | | | 70.76 | 48.40 | 101.38 | 11.39 | 102.73 | 21.82 | | | |
| CITY OF BRIDGEPORT | | | | 102.74 | 100.40 | 12.56 | | | | | | | | | | | | |
| CITY OF RUNAWAY BAY | | | | 101.69 | 97.60 | 27.25 | | | | | | | | | | | | |
| WATER FRONT | | | | 86.15 | 87.00 | 34.64 | | | | | | | | | | | | |
| FM11 | | | | | | | | | | | | | | | | | | |
| FM12 | | | | | | | | | | | | | | | | | | |
| FM13 | | | | | | | | | | | | | | | | | | |
| FM14 | | | | | | | | | | | | | | | | | | |
| FM15-17 | | | | | | | | | | | | | | | | | | |
| FM37 | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| CHICO | | | | 94.52 | 93.10 | 14.57 | | | | 113.97 | 35.46 | 96.47 | 11.41 | 102.82 | 18.74 | | | |
| CITY OF CHICO (17-19) | | | | 96.47 | 93.75 | 7.65 | | | | | | | | | | | | |
| WATER FRONT | | | | 107.00 | 104.50 | 22.19 | | | | | | | | | | | | |
| FM21 | | | | | | | | | | | | | | | | | | |
| FM22 | | | | | | | | | | | | | | | | | | |
| FM23 | | | | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| DECATUR | 105.23 | 104.50 | 17.30 | 97.62 | 96.80 | 8.53 | | | | 79.51 | 44.05 | 108.11 | 14.57 | 104.09 | 11.46 | | | |
| CITY OF DECATUR | | | | 101.08 | 101.15 | 10.55 | | | | | | | | | | | | |
| FM01 | | | | | | | | | | | | | | | | | | |
| FM02 | | | | | | | | | | | | | | | | | | |
| FM03 | | | | | | | | | | | | | | | | | | |
| FM04 | | | | | | | | | | | | | | | | | | |
| FM05 | | | | | | | | | | | | | | | | | | |
| FM06 | | | | | | | | | | | | | | | | | | |
| FM07 | | | | | | | | | | | | | | | | | | |
| FM08 | | | | | | | | | | | | | | | | | | |
| FM09 | | | | | | | | | | | | | | | | | | |
| FM10 | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| JACKSBORO (FM18) | | | | 102.02 | 101.75 | 3.68 | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| NORTHWEST | 87.46 | 94.65 | 25.87 | 101.82 | 99.05 | 7.54 | | | | | | 126.64 | 21.57 | 103.32 | 5.23 | | | |
| CITY OF RHOME | | | | 100.58 | 101.10 | 7.98 | | | | | | | | | | | | |
| CITY OF NEWARK | | | | 95.84 | 97.60 | 4.37 | | | | | | | | | | | | |
| FM27 | | | | | | | | | | | | | | | | | | |
| FM28 | | | | | | | | | | | | | | | | | | |
| FM29 | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| PARADISE | 105.20 | 122.00 | 37.05 | 100.98 | 101.60 | 12.00 | | | | | | 106.80 | | 100.64 | 9.42 | | | |
| FM19 | | | | | | | | | | | | | | | | | | |
| FM20 | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| POOLVILLE (FM35) | 95.42 | 97.50 | 25.27 | 84.47 | 90.65 | 12.37 | | | | | | 105.47 | 9.82 | 109.88 | 14.11 | | | |
| | | | | | | | | | | | | | | | | | | |
| SLIDELL (FM36) | 78.53 | 78.90 | 2.67 | 88.48 | 88.10 | 8.25 | | | | | | | | 102.94 | 8.81 | | | |
| | | | | | | | | | | | | | | | | | | |
| SPRINGTOWN (FM34) | 100.43 | 96.80 | 12.72 | 104.82 | 104.10 | 6.68 | | | | | | 109.90 | 21.68 | 112.19 | 23.43 | | | |
| | | | | | | | | | | | | | | | | | | |
| WISE CAD (MKT) | 99.32 | 98.30 | 19.28 | 99.66 | 99.00 | 9.43 | | | | | | | | | | | | |
| # of Sales | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| WISE CAD (ALL) | | | | 99.65 | 99.00 | 10.38 | | | | | | 107.12 | 17.89 | 102.39 | 16.14 | | | |
| # of Sales | | | | | | | | | | | | 165 | | | | | | |
| | | | | | | | | | | | | | | | | | | |

Internal Ratio Study

2019 LEGISLATIVE IMPLEMENTATION

Comptroller Provisions

Section 5.01

- ☐ Creates a Property Tax Administration Advisory Board appointed by the Comptroller as part of the Comptroller's Office.
- ☐ Purpose is to make recommendations for improving the property tax system.

Section 5.041

- ☐ Provides that the current Comptroller course for ARB members must be 8 hours.
- ☐ After the initial course, provides for continuing education of 4 hours for an ARB member.

Section 5.043

- ☐ Provides that the Comptroller shall develop a program for the training of arbitrators.
- ☐ Program must be at least four hours and may be online.
- ☐ The Comptroller shall prepare an arbitration manual.

Section 5.05

- ☐ An appraisal district shall appraise property based on an appraisal manual issued by the comptroller as required by law.
- ☐ Any appraisal manual issued by the Comptroller must comply with generally accepted appraisal techniques.

Section 5.07

- ☐ For purposes of truth in taxation, the Comptroller shall prescribe tax rate calculation forms for use by taxing units.

Section 5.091

- ☐ Requires all taxing units to submit their tax rates to the Comptroller.

Section 5.102

- ☐ The MAP review of appraisal districts shall include a review of CAD compliance with any appraisal manuals issued by the Comptroller

Section 5.104

- ☐ The Comptroller shall prepare an appraisal review board survey.
- ☐ ARB must provide a taxpayer with the survey prior to or at the ARB hearing.

Section 5.13

- ☐ Any performance audit of a CAD must include a review of compliance with any appraisal manuals issued by the Comptroller

Appraisal District and ARB General Requirements

Section 6.035

- ☐ Prohibits a tax consultant, attorney or appraiser involved in property tax from serving on CAD Board of Directors for 5 years rather than three years after their last representation.

Section 6.15

- ☐ Clarifies that ex parte communication prohibition does not apply to the Board submitting to chief appraiser a taxpayer or taxing unit complaint about the appraisal of a specific property.

Section 6.16

- ☐ Chief appraiser must maintain a list of persons willing to volunteer to assist homeowners in the appraisal process.

Section 6.41

- ☐ Clarifies that a local administrative judge shall select enough persons to fill the special panel.

Section 6.054

- ☐ An appraisal district may not employ a person who is an officer or employee of a taxing in the appraisal district.

Section 6.412

- ☐ May not serve on ARB if related to another member of the ARB, in addition to current prohibition against be related to member of Board of Directors
- ☐ In county over 120,000 may not serve on ARB for more than three terms.

Section 6.414

- ☐ Auxiliary ARB member may not sit on a special panel unless otherwise qualified to do so.

Section 6.42

- ☐ In county over 120,000, the local administrative judge rather than by vote of the board of directors shall select the ARB chairman.
- ☐ A decision by an ARB may be made by majority vote of members present.

Section 6.425

- ☐ Creates special ARB panels in counties over 1M.
- ☐ The panel may hear protests on property with a value more than \$50M
- ☐ Qualifications to serve include, lawyers, MBAs, CPAs, ASA accredited senior appraiser, MAI designation, CAE from IAAO, 10 years' experience in property tax, or licensed as a real estate broker.
- ☐ May appoint others without qualifications if there is an insufficient number to fill the panel;
- ☐ Chairman may assign other protests to the panel.

Truth-in-Taxation Chapter 26

Tax Transparency

- ☐ Chief appraiser sends a notice by August 7 to each taxpayer providing tax information:
- ☐ That the estimated amount of taxes may be found in an appraisal district

database

- ☐ Directing the owner to a website that contains useful tax information.
- ☐ How to contact each assessor-collector for each unit in the district.
- ☐ Each county shall maintain a tax information Internet website:
- ☐ Name of each member of the governing body and official contact information.
- ☐ Name of person responsible for tax rate calculations.
- ☐ Taxing unit budget.
- ☐ M&O and debt service information.
- ☐ Most recent financial audit.
- ☐ Includes tax rate information.
- ☐ Tax rate calculation forms.
- ☐ How to contact each assessor-collector for each unit in the district.
- ☐ Anticipated collections rate.
- ☐ Chief appraiser shall maintain a tax information website.
- ☐ Information related to each property.
- ☐ No new revenue and voter approved revenue tax rates.
- ☐ Taxes imposed on a property using the various tax rates.
- ☐ Date of public hearings and location on tax rates.
- ☐ Email address for tax officials.
- ☐ Database link to each taxing unit.

Tax Rates

- ☐ Changes effective tax rate to "no new revenue" tax rate.
- ☐ Creates a voter approved tax rate which is 3.5% except for small taxing units (less than a 2.5 cent tax rate, a junior college district or a hospital district) which is 8%
- ☐ Taxing unit cannot adopt a tax rate until chief appraiser has sent the August 7 notice of tax information.
- ☐ If taxing unit adopts a tax rate in excess of voter approved rate must call an election to obtain approval.

Tax System Operation

Section 1.086

- ☐ Taxpayer inhabitant of residential property may request that notices related to change in value, eligibility for an exemption or change in an exemption to be sent by email.

Section 11.24

- ☐ Taxing unit must give five years notice to cancel a historical exemption.

Section 22.23

- ☐ Changes rendition deadline for certain regulated properties to May 15 upon request and another 15 days by chief appraiser agreement from previous deadline of April 30.

Section 23.01

- ☐ Provides the following are considered generally accepted appraisal methods and techniques:
 - ☐ The Appraisal of Real Estate
 - ☐ The Dictionary of Real Estate
 - ☐ USPAP
 - ☐ A publication that includes information related to mass appraisal.

Section 25.19

- ☐ Deletes requirement on notice of appraised value the amount of taxes that would be imposed on the property on the basis of the prior year tax rate applied to current year value.
- ☐ Must include on notice of appraised value right to a special panel.

Section 25.192

- ☐ Chief appraiser must send a notice to residential property owner if the property does not have a current homestead exemption.

Section 25.193

- ☐ Chief appraiser must send notice to a property owner if a residence homestead is cancelled or changed on a property that had a residence homestead in a prior year.

Section 41.03:

- ☐ Eliminates a taxing unit right to challenge the level of appraisal of a category of property.

Section 41.44

- ☐ Protest form must allow a person to request a special panel.

Section 41.45

- ☐ Provides for special panels
- ☐ Special panels may hear protests if requested by property owner or if assigned by ARB chair.
- ☐ Decision of special panel must be approved by entire ARB.

Section 41.46

- ☐ Notice of ARB hearing must include the subject matter of the hearing.

Section 41.461

- ☐ Appraisal district may not charge for providing to taxpayer information regarding the property or information the chief appraiser plans to introduce at the hearing.
- ☐ Chief appraiser can deliver the information by mail, email or direction to a secure website location.

Section 41.47

- ☐ ARB may not increase a value above the value certified to the ARB.
- ☐ The ARB shall deliver the order within 30 days of the hearing in a county of less than 4M and within 45 days in a county of more than 4M.
- ☐ The chief appraiser and property owner may agree to a value known as a top line but may agree that the owner retains the right to appeal the value.

Section 41.66

- ☐ ARB shall postpone a hearing if chief appraiser failed to comply with information provision request.
- ☐ ARB shall set a hearing for a date and time certain. If the hearing does not commence within two hours of the time certain the ARB shall postpone the hearing upon request.
- ☐ Property owner may request the 20 hearings provision be consecutively rather than just on the same day. The request may be made more than once in the same year rather than just once.
- ☐ ARB may schedule the hearings of an owner or the owner's agent consecutively.

The notice must state the start of the first hearing and the end of the last hearing and the order of the properties.

- ☐ ARB must schedule a protest filed by a person 65 or older, a military member or veteran before scheduling a protest filed by an agent.
- ☐ ARB may only assign properties to a special panel with the owner's approval.

Section 41.67

- ☐ Information that was requested under 41.461 that was not provided may not be used in any form including argument or testimony.

Section 41.71

- ☐ ARB may not schedule the first hearing on a protest after 7pm or on a Sunday.

Section 41A.03

- ☐ Deadline for filing for binding arbitration is changed to 60 days from 45 days.

Section 41A.05

- ☐ Comptroller may not reject an arbitration request unless delivers notice of a defect and owner does not cure within 15 days

Section 41A.06

- ☐ Requires arbitrators to complete the Comptroller ARB training class and the new arbitrator training class.

Section 41A.07

- ☐ Eliminates the requirement that arbitrator live in the county of the location of the appeal and must only reside in the state.
- ☐ Property owner may request an arbitrator that resides in county or one that resides outside the county. If none available in county have to use outside county.

Section 41A.09

- ☐ Arbitrator may not make an arbitration award that results in an increase in value above the certified value.

Section 42.081

- ☐ A taxing unit may not file a delinquent tax lawsuit during the pendency of a Chapter 42 appeal unless the property owner did not comply with Section 42.08.

HB 380 by Geren

- ☐ Provides a clear procedure for taxpayers to address claims of lack of jurisdiction.

Section 42.01.

- ☐ Provides that a taxpayer is entitled to appeal an ARB determination that the ARB lacked jurisdiction because the property owner failed to comply with a requirement of Chapter 41 or Section 25.25
- ☐ If in the appeal to district court the property owner establishes that the ARB had jurisdiction, the District Court shall make a final determination on the grounds of the original protest or 25.25 motion.

Section 42.231

- ☐ This section provides relief if a CAD files a plea to the jurisdiction because the taxpayer failed to exhaust administrative remedies.
- ☐ The court may remand to the ARB with instructions to allow the taxpayer to cure the failure to exhaust administrative remedies.
- ☐ Upon remand to the ARB, the remand is considered a timely filed protest and the taxpayer is entitled to a protest hearing on the protest merits.
- ☐ The parties may waive remand and agree to allow the court to determine the original protest on its merits.

Effective 9/1/19

HB 639 by Springer

Section 23.51

- ☐ Requires that land used as an ecological lab by a college or university has to be used principally for that use for five of preceding seven years rather than no duration requirement.

Effective 1/1/20

HB 492 by Shine

Section 11.35

- ☐ Provides for an exemption of property in an area declared a disaster by the governor.
- ☐ The exemption is mandatory prior to the adoption of a tax rate and permissive subject to taxing unit approval after the adoption of a tax rate.
- ☐ The amount of the exemption is determined by the amount of damage to the property.

Effective 1/1/20

HB 861 by Anchia

Section 42.24

- ☐ In a property tax lawsuit, if a property owner pays less than the full amount due and must pay additional tax upon settlement, the additional tax may be paid by the delinquency date for the additional tax without penalty and interest.
- ☐ Previously, the additional tax bore penalty and interest from the original delinquency date.

Effective 9/1/19

HB 994 by Guillen

Section 42.35

- ☐ A homeowner in Atascocita County may appeal an ARB decision to small claims court.

HB 1060 by Bell

Section 41.46

- ☐ Allows a property owner to request in the notice of protest that a notice of hearing be sent by certified mail and that the ARB may require the property owner to pay the cost of postage.
- ☐ Allows a property owner to request in the notice of protest that the notice of hearing be delivered by electronic format.

Effective: 9/1/19

HB 1254 by Murphy

Section 23.42

- ☐ For ag land designation in which farming is the primary occupation of the owner, the owner is not entitled to ag use if the land secures a home equity loan.
- ☐ This bill repeals that eligibility limitation.

Effective: 1/1/20

HB 1313 by King

Section 23.01

- ☐ May only raise the value of a property in a subsequent year if there is clear and convincing evidence rather than substantial evidence.
- ☐ May not require a property owner to pay a fee for a protest.

Effective 1/1/20

HB 1409 by Ashby

Section 23.72

- ☐ Qualification for timber appraisal is not affected by a portion of the land being used for production of timber products or subject to a right of way and those portions continue to qualify.

Section 23.765

- ☐ Qualification for timber appraisal is not affected by a portion of the land being used for oil and gas operations.

Section 23.9802

- ☐ Qualification for restricted use timber appraisal is not affected by a portion of the land being used for production of timber products or subject to a right of way and those portions continue to qualify.

Section 23.908

- ☐ Qualification for restricted use timber appraisal is not effected by a portion of the land being used for oil and gas operations

Effective September 1, 2019

HB 1526 by Bell

Section 11.161

- ☐ Nursery stock weather protection unit is considered an implement of husbandry and thus exempt from taxation.

Effective 1/1/20

HB 1743 by King

Section 23.55

- ☐ Changes rollback on ag use from 5 to 3 years and the rollback interest rate from 7 to 5 percent.

Section 23.76

☐ Changes rollback on timber use from 5 to 3 years and the rollback interest rate from 7 to 5 percent.

Effective 9/1/19

HB 1802 by Bohac

Section 41A.03

☐ Changes deadline for filing for binding arbitration from 45 days after receipt of ARB order to 60 days.

☐ The Comptroller must deliver to the taxpayer written notice of any defect in the arbitration application.

☐ A taxpayer has 15 days to cure the defect.

Effective: Immediately

HB 1815 by Sanford

Section 21.09

☐ Changes the interstate allocation application deadline from April 1 to May 1.

Effective 1/1/20

HB 1883 by Bonnen

Section 31.02

☐ Provides that a person on active duty in the military may defer payment of delinquent tax.

Previously had to be a war or national emergency.

HB 1885 by Bonnen

Section 33.011

☐ Allows a taxing unit to waive delinquent penalty and interest if a mortgage company was required to forward a tax bill to the taxpayer and the taxpayer pays the delinquent tax within 21 days of knowing or should have known of the delinquency.

HB 2159 by Morgan

Section 25.25

☐ Changes a late error correction to one-fourth for residence homesteads and leaves all others at one-third.

Effective Immediately

HB 2179 by Wray

Section 6.41

☐ May remove an ARB member based on evidence of repeated bias or misconduct rather than clear and convincing evidence of bias or misconduct.

Effective 9/1/19

HB 2441 by Wray

Section 11.13

☐ Clarifies that a person may not receive both a disabled and elderly homestead exemption from the same taxing unit but may choose either.

Effective 1/1/20

HB 2650 by Goodwin

Section 34.01

☐ Provides that in a sale of real property for delinquent taxes that the auctioneer's commission and fees are a cost of sale.

Effective Immediately

HB 2859 by Capriglione

Section 11.141

☐ Precious metals held in a precious metal depository are entitled to an exemption from taxation.

Effective upon passage of a Constitutional Amendment

HB 3143 by Murphy

Section 312.002 Tax Code

☐ Requires a taxing unit to hold a public hearing before approving or changing a 312 agreement.

Section 312.005

☐ For three years after expiration of agreement chief appraiser must deliver a report to Comptroller of appraised values of property that was subject to the agreement.

Section 312.006

☐ Changes expiration date for 312 agreement statute to September 1, 2029

HB 3348 by Guillen

Section 23.426; 23.526

☐ Clarifies that cessation of ag use due to quarantine for ticks does not result in loss of ag use.

Effective Immediately

HB 3384 by Shine

Section 5.102

!13

☐ Allows the Comptroller to conduct a limited scope review of an appraisal district located in a natural disaster area.

Effective Immediately.

SB 58 by Zaffirini

Section 11.252

☐ Vehicles leased to the state or political subdivision or to a nonprofit are exempt.

Effective: 9/1/19

SB 443 by Creighton

Section 11.135

☐ Currently a property owner with a home rendered uninhabitable by wind or water damage may continue to receive the homestead exemption if repairs begin within one year but continue for no more than two years.

☐ This extends the period from two to five years if the property is located in a natural disaster area and is rendered unusable because of the natural disaster.

Effective Immediately

SB 579 by Hughes

☐ Property owned by TexAmericas Center is entitled to exemption.

SB 662 by Campbell

Section 25.025

☐ Adds statewide elected officers and members of the legislature to individuals whom an appraisal district may not disclose their appraisal records.

Effective Immediately

SB 812 by Lucio

Section 23.23

☐ For purposes of homestead appraisal cap, a new improvement is not one as a result of a disaster recovery program by a political subdivision.

Effective Immediately

SB 1642 by Miles

Section 34.21

☐ Provides that the right of redemption that the owner of a residence homestead or ag land after a sale for delinquent taxes may not be transferred to another person.

Effective: Immediately

SB 1856 by Paxton

Section 1.071

☐ A refund shall be sent to the address listed on the appraisal roll unless the person to whom the refund is owed sends a written request to send to another address.

Section 11.431

☐ A refund as a result of a late application for a homestead exemption shall be sent to the owner of the property on the date the tax was paid.

Section 11.439

☐ A refund as a result of a late application for a disabled veteran's exemption shall be sent to the owner of the property on the date the tax was paid.

Effective 9/1/19

SB 1876 by Fallon

Section 41A.03

☐ For purposes of binding arbitration tracts of land may not be considered noncontiguous on the basis of the classification of the tracts of land if the tracts constitute the same economic unit.

Effective Immediately

SB 1943 by Watson

Section 11.13

☐ Provides that a person with an interest in heir property who uses the property as a residence homestead is entitled to the entire homestead exemption. Heir property is property owned by one or more individuals acquired by will or similar conveyance.

Effective 1/1/19

SB 2060 by Menendez

Section 25.19

☐ Provides that notice of appraised value shall include information about the availability of various homestead exemptions.

Effective Immediately

SB 2083 by Hinojosa

Section 26.11

☐ If a governmental entity takes possession of a property under a possession and use agreement or under Section 21.021, Property Code the tax due is calculated from time of possession.

SB 2531 by Creighton

Section 41.47

☐ Authorizes the practice known as top-lining in which chief appraiser and taxpayer agree to a value that the ARB will then issue an order on which remains appealable to district court.

Effective 1/1/20