

Wise County Appraisal District

Fall 2018

To the Citizens of Wise County

The Wise County Appraisal District has prepared the **2018 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 eleven staff members registered with the Texas Department of Licensing and Regulation and seven 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
Poolville ISD	Springtown ISD
City of Fort Worth	Clear Creek Water
North Fort Worth WCID#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 & Springton 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.

2018 CERTIFIED VALUES (to ARB)

Following are the 2018 Certified Value Reports for Wise County which includes the number of parcels in the county, property types, market values, and net taxable values.

2018 CERTIFIED VALUES						
WISE COUNTY APPRAISAL DISTRICT						
TYPE	PARCELS	MARKET	TAXABLE		PROTEST	
REAL	46,546	\$8,534,826,813	\$4,333,491,166		\$72,179,036	
PERSONAL	3,452	\$423,451,880	\$413,096,030		\$0	
INDUSTRIAL / UTILITY	2,885	\$1,490,806,282	\$1,414,301,924		\$4,754,248	
MINERALS	171,371	\$1,213,546,892	\$1,194,752,265		\$3,025,573	
TOTALS	224,254	\$11,662,631,867	\$7,355,641,385		\$79,958,857	1.09%

2018 VALUE BREAKDOWN BY ENTITY (shows changes from 2017 by property type)

Certified 2018

ENTITY	Certified	OVERALL % CHG	REAL	BPP	MIN	IUP	TAXABLE REAL NEW
ALVORD ISD (Wise County)	\$364,490,751	11.70%	15.70%	-7.20%	42.00%	-15.70%	\$6,311,687
BOYD ISD	\$714,206,334	22.00%	19.00%	13.30%	61.40%	-23.10%	\$17,340,519
BRIDGEPORT ISD	\$1,370,557,580	5.18%	13.40%	-6.00%	44.80%	-9.00%	\$13,235,850
CHICO ISD	\$601,009,666	7.10%	12.00%	-6.20%	26.30%	0.07%	\$6,522,581
DECATUR ISD	\$2,303,957,743	16.70%	16.70%	0.67%	55.00%	-7.40%	\$71,627,710
PARADISE ISD	\$470,989,051	16.50%	21.50%	-5.00%	40.00%	-18.00%	\$18,483,760
SLIDELL ISD (Wise County)	\$221,678,480	17.40%	21.50%	-12.50%	55.80%	-24.40%	\$5,402,278
CITY OF ALVORD	\$68,251,281	9.45%	10.70%	-31.80%	289.00%	7.50%	\$801,870
CITY OF AURORA	\$126,468,254	14.80%	15.40%	-3.30%	90.00%	-1.40%	\$3,532,856
CITY OF BOYD	\$133,935,149	16.70%	11.70%	14.40%	62.00%	-32.00%	\$2,226,430
CITY OF BRIDGEPORT	\$383,001,939	5.70%	9.90%	-14.10%	83.00%	18.90%	\$4,902,870
CITY OF CHICO	\$48,806,641	12.20%	11.60%	24.70%	-86.00%	2.00%	\$446,700
CITY OF DECATUR	\$722,365,921	12.05%	11.00%	8.90%	50.30%	22.80%	\$14,043,960
CITY OF FORT WORTH	\$2,653,989	24.00%	12.40%	NA	38.00%	0.50%	\$0
CITY OF NEWARK	\$59,801,456	14.60%	10.90%	17.80%	1397.00%	2.40%	\$1,303,190
CITY OF NEW FAIRVIEW	\$143,250,205	37.90%	15.10%	35.50%	83.00%	-8.60%	\$1,243,350
CITY OF PARADISE	\$36,461,633	18.90%	20.20%	-4.60%	54.00%	12.00%	\$2,004,930
CITY OF RHOME	\$146,004,852	18.50%	13.80%	6.90%	67.00%	3.90%	\$3,534,040
CITY OF RUNAWAY BAY	\$139,037,899	8.00%	7.80%	-3.40%	83.00%	15.70%	\$731,370
WISE COUNTY	\$7,315,182,450	13.60%	15.30%	1.60%	52.00%	-8.50%	\$172,467,773
WCID #1	\$7,094,194,321	18.90%	15.90%	-0.90%	52.00%	11.40%	\$161,650,268
Wise Co College Maintenance	\$7,407,270,906	14.00%	16.20%	0.90%	52.00%	-8.50%	\$172,467,773
Wise Co Water Supply	\$722,365,921	12.05%	11.00%	8.90%	50.30%	22.80%	\$14,043,960
Wise FM / Lateral Road	\$7,287,424,281	13.60%	15.30%	1.60%	52.00%	-8.50%	\$134,698,651
Emergency Service Dist #1	\$766,154,968	15.80%	16.90%	10.30%	71.00%	-28.40%	\$172,467,773
Clear Creek Water	\$35,666,980	-10.10%	18.60%	97.00%	26.00%	-29.50%	\$80,850
Alpha Ranch WCID #1	\$4,712,555	19.90%	-1.00%	NA	20.10%	NA	\$0
North Fort Worth WCID #1	\$28,815,267	9.50%	9.60%	-55.00%	10.43%	NA	\$14,970
Far North Fort Worth MUD #1	\$207,800	NEW 2018					\$0
AZLE ISD	\$37,093,502	22.70%	16.90%	10.30%	96.00%	12.80%	\$762,900
JACKSBORO ISD	\$18,839,441	31.00%	27.60%	-100.00%	63.00%	18.00%	\$934,201
KRUM ISD	\$1,248,676	38.40%	23.80%	8.30%	63.00%	4.00%	\$210,010
NORTHWEST ISD	\$1,080,857,373	18.30%	14.10%	13.60%	54.00%	-3.70%	\$17,611,726
POOLVILLE ISD	\$92,600,788	22.70%	23.10%	-27.00%	70.00%	20.90%	\$1,902,240
SPRINGTOWN ISD	\$179,018,382	23.40%	27.60%	6.70%	48.00%	-4.00%	\$13,810,257

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 2017.

2018 CERTIFIED ROLL (by classification code)

7/24/2018 12:56:21 AM		2018 CERTIFIED TOTALS FOR ALL PROP TYPE								Page 1 of 57	
APR-CAD (2018)											
Ptd Recap											
Ptd Code	Count	Market Value	Land	Special	Special Mkt	Building	New Homesite	Personal	Mineral	Exempt	
	9	2,983,680	2,880	0	0	0	0	2,980,800	0	0	
- TOTAL	9	2,983,680	2,880	0	0	0	0	2,980,800	0	0	
A	1	1,500	0	0	0	0	0	1,500	0	0	
A1	13,157	2,482,676,809	490,045,878	0	0	1,992,630,931	99,955,845	0	0	153,310	
A2	4,888	353,440,131	147,688,668	0	0	205,751,463	7,932,100	0	0	0	
A3	39	6,902,360	3,729,560	0	0	3,172,800	800	0	0	0	
A - TOTAL	18,085	2,843,020,800	641,464,106	0	0	2,201,555,194	107,888,745	1,500	0	153,310	
B1	171	45,734,160	4,244,380	0	0	41,489,780	184,050	0	0	0	
B - TOTAL	171	45,734,160	4,244,380	0	0	41,489,780	184,050	0	0	0	
C1	3,687	77,204,079	77,191,249	0	0	12,830	0	0	0	15,230	
C2	43	3,442,190	3,433,120	0	0	9,070	0	0	0	0	
C3	1,734	9,172,104	9,165,384	0	0	6,720	0	0	0	0	
C - TOTAL	5,464	89,818,373	89,789,753	0	0	28,620	0	0	0	15,230	
D	1	2,180	0	0	0	2,180	0	0	0	0	
D1	11,400	2,747,395,741	0	27,062,110	2,747,395,741	0	0	0	0	0	
D2	1,970	29,703,623	0	0	0	29,703,623	1,772,500	0	0	0	
D - TOTAL	13,371	2,777,101,544	0	27,062,110	2,747,395,741	29,705,803	1,772,500	0	0	0	
E	2,173	146,934,226	146,113,966	0	0	820,260	518,740	0	0	4,750	
E1	5,617	1,090,156,196	145,210,962	0	0	944,945,234	38,102,913	0	0	210,370	
E2	1,498	99,812,732	39,746,966	0	0	60,065,766	3,477,180	0	0	0	
E - TOTAL	9,288	1,336,903,154	331,071,894	0	0	1,005,831,260	42,098,833	0	0	215,120	
F1	1,888	767,782,282	210,976,124	4,260	568,620	556,237,538	21,241,070	0	0	1,097,610	
F2	12	449,850,852	275,130	0	0	2,942,950	0	446,632,772	0	0	
F - TOTAL	1,900	1,217,633,134	211,251,254	4,260	568,620	559,180,488	21,241,070	446,632,772	0	1,097,610	
G1	175,878	1,338,608,335	0	0	0	0	0	1,338,608,335	14,523,956	0	
G - TOTAL	175,878	1,338,608,335	0	0	0	0	0	1,338,608,335	14,523,956	0	
J1	5	156,090	153,690	0	0	2,400	0	0	0	0	
J2	17	5,800,308	476,420	0	0	0	0	5,323,888	0	0	
J3	100	138,839,092	347,080	0	0	0	0	138,492,012	0	0	
J4	113	6,562,919	89,980	0	0	175,870	0	6,297,069	0	0	
J5	30	58,424,130	0	0	0	0	0	58,424,130	0	0	
J6	2,055	300,602,810	0	0	0	0	0	300,602,810	0	0	
J7	13	619,866	0	0	0	0	0	619,866	0	0	
J - TOTAL	2,333	511,005,215	1,067,170	0	0	178,270	0	509,759,775	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

EXEMPTION RECAP (Wise County)

WIS-WISE COUNTY (2018) Count: 46,576

Market											
Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homestead	29,157	3,945,120,716	Homestead	34,897	1,377,062,350	Agricultural	11,409	2,749,166,711	Mineral	0	0
Non Homestead	1,565	58,575,930	Non Homestead	2,763	220,712,733	Inventory	0	0	Personal	0	0
New Homestead	2,885	175,905,398	New Homestead	33	1,730,850	Timber	1	100,000	New Personal	0	0
New Non Hs	118	4,158,660	New Non Hs	1	9,670						
Impr Market	4,181,760,704	(+)	Land Market	1,599,515,603	(+)	Prod Market	2,749,266,711	(+)	Other	0	(=)
											Total Market
											8,532,543,018

Loss											
Hs Cap Loss			Count			Value			Productivity		
General	9,199	141,840,705	Agricultural	11,409	27,081,330	2,722,085,381	Inventory	0	0	0	0
			Timber	1	2,750	97,250					
Cap Loss	141,840,705	(+)	Prod Loss	2,722,182,631	(=)	2,866,023,336					

Deductions											
Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed		
General	0	0	General	0	0	General	0	0	5,666,519,682		
Frozen	0	0	Frozen	0	0	Frozen	0	0			
Local	0	0	Local	480	4,209,548	Local	0	0			
Local Frozen	0	0	Local Frozen	5,223	49,263,144	Local Frozen	0	0			
Local %	9,993	361,270,167									
Local % Psn	5,417	164,688,247									
Total Hs	525,958,414	(+)	Total Os	53,472,692	(+)	Total Dis	0	(=)			
Disabled Veteran			Miscellaneous			Const Exempt			Total Deductions		
General	307	2,443,100	Assessments	0	0	General	1,931	648,320,347	1,273,665,420		
Frozen	264	2,837,919	Pollution Control	1	160,753	Pro-rated	11	206,333			
JDD % Homestead	237	40,224,163	Firearm	0	0						
			Minimum Value	0	0						
			Other	1	41,699						
Total Dis Vet	45,505,182	(+)	Total Other	202,452	(+)	Total Exempt	648,526,680	(=)			

Taxable / Tax											
New Frozen Taxable			Taxable Frozen			Taxable Non Frozen			Total Taxable		
	1,689,549	(+)		603,679,424	(+)		1,785,485,289	(=)		4,392,854,262	
									Taxable Loss	182,982,016	
									2018 Rate Per \$100	0.003464	
New Frozen Tax	12,603.76	(+)	Tax Frozen	1,462,761.11	(+)	Tax Non Frozen	11,107,632.59	(=)	Total Tax	14,582,997.46	

Additional Totals												
Miscellaneous	Count	Value	Natural Disaster	Value	TIFF	TIFF #1	Value	TIFF	TIFF #2	Value	Certifiable	Value
Sum to Hs	15,686	2,671,063,222	Jan 1 Market	0	Total Taxable	1	53,781,733	Total Taxable	2	3,510,540	Market	8,530,922,208
New Taxable	2,942	171,531,784	Jan 1 Total	0	Total Tax		185,200,466	Total Tax		12,160,500	Under Process	1,620,810
			Jan 1 Tax	0.00	Origination Year		2007	Origination Year		2010	% Processed	0.019%
Legal Acres	576,445,476	D.DDD	Jan 1 Avg %	0.000	Taxable Base		31,352,804	Taxable Base		2,633,286	Taxable	4,391,344,746
Aq Acres	D.DDD	Disaster Market	Disaster Market	0	Taxable Captured		22,428,929	Taxable Captured		877,254	Tax	14,577,768.50
Inv Acres	D.DDD	Disaster Tax	Disaster Tax	0	Tax Captured		77,693.81	Tax Captured		3,038.81		
Tim Acres	D.DDD	Disaster Tax	Disaster Tax	0								
		Disaster Avg %	Disaster Avg %	0.000								
Annexed	0	0	Esc Recognizable Tax	0								
DeAnnexed	0	0	Esc Recognizable Tax	0.00								
											Chapter 31.3 Value Limitation	Value
											J&S Taxable	4,392,854,262
											M&O Taxable	4,392,854,262
											VLA Cap Loss	0

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
Poolville 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

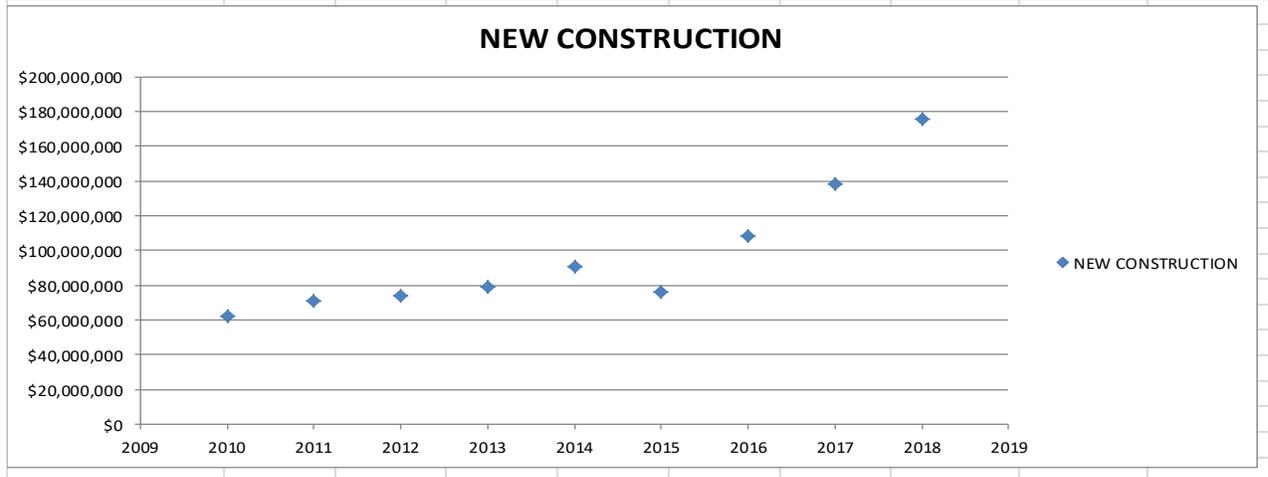
** Regular Homestead ONLY does NOT apply to O/65.

*** 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)

NEW CONSTRUCTION (taxable)									
TAXABLE YEAR	2010	2011	2012	2013	2014	2015	2016	2017	2018
NEW CONSTRUCTION	\$62,502,180	\$70,996,594	\$73,922,220	\$79,027,310	\$90,563,253	\$76,203,902	\$108,143,567	\$138,536,944	\$175,790,048

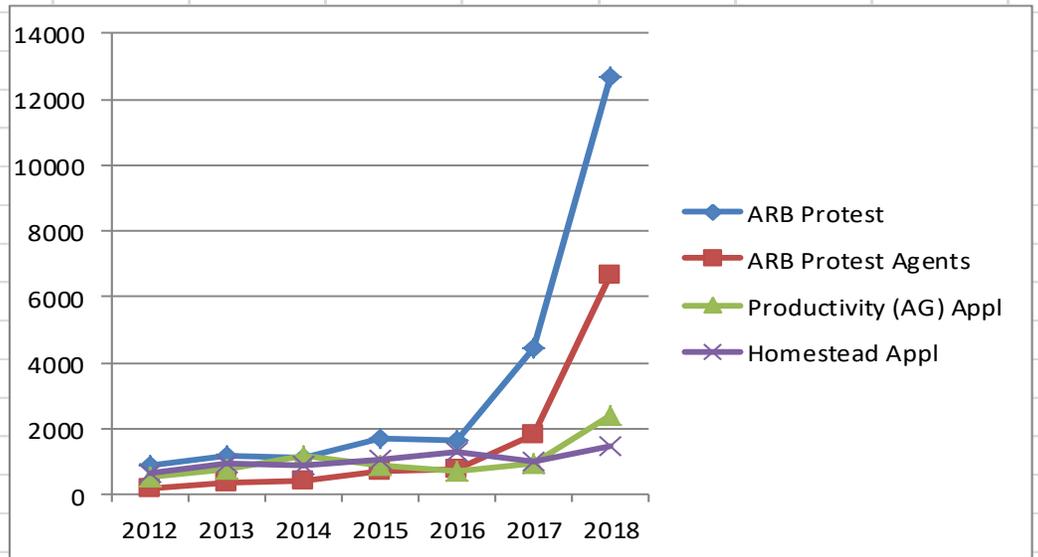


TAXPAYER APPEALS

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.

APPL Activity 2012-2018

	2012	2013	2014	2015	2016	2017	2018
ARB Protest	898	1158	1115	1694	1651	4433	12655
ARB Protest Agents	194	334	390	726	774	1823	6663
Productivity (AG) Appl	549	746	1146	898	730	957	2428
Homestead Appl	623	919	892	1084	1300	1005	1491



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



M A P

METHODS AND ASSISTANCE PROGRAM 2018 REPORT

Wise County Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts

Glenn Hegar
Texas Comptroller of Public Accounts
2018-19 Final Methods and Assistance Program
Review
Wise County Appraisal District

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

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal 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: southwestdata.com drop box for Wise CAD

SALES July 18 - Mar 19
3/18/2019

WCAD INTERNAL RATIO REPORT

	ALL			MKT			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																	
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

2017 LEGISLATIVE IMPLEMENTATION

Administration

Confidential Owners - §25.025 adds the following groups to the list of confidential owners:

Victims of family violence, abuse or assault and victim of sexual abuse or victim of assault, stalking or trafficking; must provide a copy of a protective order, magistrate's order for emergency protection or other independent documentation. Effective 5/19/17

Current or former employee of a Federal or State judge; Effective 5/27/17

Spouses and children of Peace Officers; Effective 6/15/17

Current and former Prosecutors; Effective 6/15/17

Federal or State judges are automatically confidential (beginning the date the Office of Court Administration notifies the CAD; no application is required). Effective 9/1/17

Texas Civil Commitment Office's Employees; Effective 9/1/17

Hotel Occupancy Tax - Comptroller is prohibited from posting hotel occupancy tax on their website. The information is still subject to open records. Effective 5/18/17

Erroneous Denial or Cancellation of Exemption - §25.25 provides the authority to correct exemptions denied or cancelled in error. Exemptions eligible are for over 65, disabled or disabled veterans. Effective 5/22/17

Appraisal & Protest Deadlines – Effective January 1, 2018

Freeport exemption late application is now June 15.

Freeport renditions must be filed by April 1 but may receive an extension to May 1 if requested in writing; additional extension of 15 days if good cause is shown.

Allocation application must be filed before April 1, with the provision to extend the deadline 30 days after the appraisal notice is mailed if the property was not on the roll in the prior year. The deadline can also be extended for 30 day if good cause is shown.

Renditions for property regulated by the PUC, RR Commission, Federal Surface Transportation Board or Federal Energy Regulatory Commission must be filed by April 30th and may receive a 15 day extension for good cause shown.

Protest - Deadline is May 15th or 30 days after receipt of notice whichever is later.

Appraisal

Manufactured Housing – Statement of Ownership & Location has been changed to Statement of Ownership. Effective 9/1/2017

Exemptions

Partial Exemption Donated Disabled Veteran's Homestead - §11.132 would allow for partial exemption for disabled veterans if the home is sold to the veteran for less than 50% of the estimate of market value by the charitable organization donating the housing. Effective 1/1/18 pending voter approval of the constitutional amendment in November

Late Application Deadline For Homestead And Disabled Veteran Exemptions - §11.431 and §11.439 extends the deadline for filing late homestead application to two years after the delinquency date (includes 100% disabled veteran homestead, surviving spouse of 100% disabled veteran and the surviving spouse of a member of armed forces killed in action). Also late applications may be filed for disabled veteran exemptions under §11.22 for five years. These extensions are only applicable for the 2016 tax year and forward. The district must notify the taxing unit within 30 days of approval; the collector is required to issue any refund not later than 60 days after receiving notification from the appraisal district. Effective 9/1/2017

Limitation Of Reapplication By Totally Disabled Veterans - §11.43 prevents the appraisal district from requesting a new application to confirm current qualifications from a totally disabled veteran who has permanent total disability as determined by the VA. Effective 1/1/18

Tangible Personal Property Moving In And Out Of Texas - §11.01 (HB 3103) to assist in determining situs provides a use requirement. Property is considered to be used continually in Texas if it is used in Texas three or more times on regular routes or for three or more completed assignments occurring in close succession throughout the year. Effective 6/15/2017

First Responder's Surviving Spouse Homestead Exemption – 100% homestead exemption to the surviving spouse of first responder killed while on duty. Spouse is eligible if is an eligible survivor for purposes of Government Code Chapter 615 as determined by the Employees Retirement System and has not remarried since the death of the first responder. Administered like surviving spouse of a 100% disabled veteran. Effective 1/1/18 pending voter approval of the constitutional amendment in November

Charity Tax Return Service Exemption - §11.18 exempts organization's property used to provide tax return preparation and other financial services without the beneficiaries ability to pay. Effective 1/1/18

Special Valuation

Heavy Equipment Inventory - §23.1242 gives owner/dealers of heavy equipment inventory 20 days after the first of each month to file the required statement and prepay the inventory tax. Effective 5/23/17

Ag Rollback Tax – Adds §23.524 that the eligibility of land for agricultural appraisal does not end because a lessee of an oil & Gas lease begins conducting oil and gas operations which the RR Commission has jurisdiction over the land. Effective 9/1/17

Ag Value/Military Members – Adds §23.253 Member of armed services deployed out of state notifies the appraisal district within 30 days of receiving notice of deployment that they intend to resume ag activity within 180 days of returning to Texas. Effective 5/23/17

Appraisal Review Board

Telephone Hearings - §41.45 Authorizes a property owner/agent to appear by telephone conference to offer argument at the ARB hearing if the owner gives advance notice at least 10 days before the ARB hearing or includes notice in their filed protest. Evidence must be submitted in advance by affidavit. The ARB provides a telephone number for the owner to call to participate in the hearing and hold the hearing in a location equipped with telephone equipment that allows all parties to hear the owner's argument. The owner may still appear in person and if they don't "appear" the evidence in the affidavit is to be submitted as appearance. Only applies to Chapter 41 protests filed after the effective date. Effective 9/1/17

Notice of Appraised Value to Lessee - §41.413 Owner of property is required to send the lessee a copy of the notice if the lessee is responsible for payment of taxes within 10 days of receipt. The lessee can request that the district provide a notice to them if the lessee demonstrates a contractual obligation to reimburse the owner for taxes on the property (must be sent within 5 days after original notice mailed). However the district is not required to send a notice if the proposed values are on the appraisal district website. Effective 9/1/17

ARB Hearing Order - §25.25 & §41.66 the property owner may elect to present the owner's evidence and argument before, after or between cases presented by the chief appraiser. Effective 1/1/18

Form and Manner of Owner Evidence – Comptroller by rule shall set out the manner & form, including security requirements for a person to provide written evidence or other material for the

ARB to retain as part of the hearing record to include specification for audiovisual equipment provided by the district. Effective 9/1/17 Comptroller rules adopted by 1/1/18

Litigation

Arbitrator Selection – The comptroller will select the arbitrator instead of the owner and CAD. The arbitrator must be a resident of the county where the property is located or in this state if no one is available in the county. Effective 9/1/17

Arbitration Value Increased – The value of a property that an owner may appeal the ARB decision through binding arbitration is increased from \$3 million to \$5 million (there is no value limit for a residence homestead). Fee for the \$3 to \$5 million dollar arbitration is \$1,550. Effective 9/1/217

Collections

Property Owner Paid/Refund Tax - §26.15 the property owner who paid the tax on a property receives any tax refund due to a correction decreasing tax liability (clarification). Effective 5/26/17

Delinquent Tax Litigation

Disabled Veterans Deferral – §33.06 Veterans qualifying for exemption under §11.22 may defer their taxes. The veteran's exemption does not have to be applied to the homestead. This right is also available to a surviving spouse or surviving child. Effective 9/1/17

Deferral Interest Rate - §33.06 Interest on tax deferrals reduced from 8% to 5%. Effective 1/1/18