

Wise County Appraisal District

2020 ANNUAL REPORT

Fall 2020

To the Citizens of Wise County

The Wise County Appraisal District has prepared the **2020 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 34 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 & 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.

2020 APPROVED APPRAISAL ROLL

Following are the 2020 Approved Value Reports for Wise County which includes the number of parcels in the county, property types, market values, and net taxable values.

2020 ARB APPROVED VALUES					
WISE COUNTY APPRAISAL DISTRICT					
TYPE	PARCELS	MARKET	TAXABLE	PROTEST	
REAL	48,407	\$10,309,196,469	\$5,390,109,170	\$134,230,522	
PERSONAL	3,461	\$491,879,970	\$436,198,616	\$42,780,379	
INDUSTRIAL / UTILITY	2,840	\$1,418,358,058	\$1,416,300,045	\$2,058,013	
MINERALS	221,841	\$671,977,794	\$671,404,107	\$6,511,031	
TOTALS	276,549	\$12,891,412,291	\$7,914,011,938	\$185,579,945	2.34%

2020 VALUE BREAKDOWN BY ENTITY (shows changes from 2019 by property type)

CERTIFIED TAXABLE 2020							
ENTITY	CERT 2020	OVERALL % CHG	REAL	BPP	MIN	IUP	TAXABLE REAL NEW
ALYORD ISD (Wise County)	\$397,644,787	-2.59%	12.21%	-12.40%	-51.40%	0.88%	\$12,255,264
BOYD ISD	\$740,783,920	-5.18%	14.18%	13.72%	-46.20%	0.16%	\$21,659,432
BRIDGEPORT ISD	\$1,478,296,786	1.73%	9.74%	-12.25%	-46.20%	-0.55%	\$23,819,325
CHICO ISD	\$705,881,727	2.69%	10.65%	26.49%	-50.99%	1.48%	\$12,412,580
DECATUR ISD	\$2,519,331,968	-1.83%	11.02%	6.74%	-46.86%	-5.57%	\$85,333,469
PARADISE ISD	\$553,382,892	2.56%	13.55%	-2.28%	-50.12%	0.19%	\$28,586,295
SLIDELL ISD (Wise County)	\$217,942,710	-15.91%	14.11%	-2.90%	-43.09%	-6.42%	\$4,321,289
CITY OF ALYORD	\$83,319,005	10.22%	10.11%	-0.84%	-19.77%	22.99%	\$164,520
CITY OF AURORA	\$134,883,196	1.38%	6.61%	-6.98%	-59.43%	-6.07%	\$1,622,390
CITY OF BOYD	\$154,112,979	4.40%	15.29%	20.29%	-51.10%	37.02%	\$3,718,855
CITY OF BRIDGEPORT	\$430,063,624	4.85%	6.26%	0.25%	-62.67%	-0.81%	\$3,726,784
CITY OF CHICO	\$68,738,116	27.40%	11.27%	114.22%	-63.66%	22.53%	\$645,130
CITY OF DECATUR	\$831,909,074	5.18%	6.94%	11.70%	-54.59%	4.57%	\$18,425,030
CITY OF FORT WORTH	\$1,094,669	-31.52%	0.00%	NA	-31.70%	-34.45%	\$0
CITY OF LAKE BRIDGEPOF	\$39,210,872	NEW	NA	NA	NA	NA	\$684,790
CITY OF NEWARK	\$69,047,585	8.90%	11.80%	-24.33%	-29.50%	13.34%	\$787,180
CITY OF NEW FAIRVIEW	\$140,859,561	-4.42%	26.51%	5.71%	-43.03%	-12.54%	\$2,201,010
CITY OF PARADISE	\$48,336,499	12.11%	18.16%	-12.11%	-66.70%	18.80%	\$1,739,870
CITY OF RHOME	\$167,913,921	0.54%	9.66%	1.15%	-53.13%	16.90%	\$2,964,455
CITY OF RUNAWAY BAY	\$169,385,164	12.33%	12.34%	19.56%	-41.11%	30.18%	\$4,705,810
WISE COUNTY	\$7,946,974,482	-0.51%	11.34%	5.37%	-46.42%	-2.75%	\$231,653,958
WCID #1	\$7,746,696,609	-1.05%	11.87%	3.29%	-47.28%	-4.63%	\$217,669,868
Wise Co College Maintnena	\$8,100,859,060	-0.58%	11.58%	5.37%	-46.42%	-2.75%	\$233,395,721
Wise Co Water Supply	\$842,076,034	5.18%	6.91%	11.70%	-54.59%	4.49%	\$18,425,030
Wise FM / Lateral Road	\$7,918,572,639	-0.91%	11.40%	5.37%	-46.42%	-2.75%	\$231,233,732
Emergency Service Dist #1	\$854,229,123	0.77%	11.77%	13.08%	-47.36%	-4.02%	\$24,222,122
Emergency Service Dist #2	\$296,047,420	-4.93%	10.84%	25.26%	-57.64%	-6.88%	\$4,134,046
Clear Creek Water	\$32,107,336	-24.52%	11.33%	-5.00%	-53.20%	-7.64%	\$40,550
Alpha Ranch WCID #1	\$1,694,013	-44.42%	0.00%	NA	-45.16%	NA	\$0
North Fort Worth WCID #1	\$34,511,915	0.60%	15.93%	NA	-62.23%	NA	\$4,560
Far North Fort Worth MUD #1	\$3,089,933	800.89%	1263.78%	NA	NA	-18.90%	\$0
New Fairview MUD #1	\$6,727,721	NEW	1048.91%	NA	-55.60%	-34.49%	\$0
Wise County MUD #4	\$1,048,282	NEW	NA	NA	NA	NA	\$0
AZLE ISD	\$46,581,124	10.70%	14.81%	-0.62%	-24.80%	20.61%	\$863,003
JACKSBORO ISD	\$22,417,623	0.03%	13.05%	67.23%	-58.81%	84.55%	\$684,620
KRUM ISD	\$1,673,092	-13.98%	11.31%	-98.50%	-85.39%	-32.84%	\$317,340
NORTHWEST ISD	\$1,167,974,009	1.95%	13.86%	12.59%	-42.82%	-5.49%	\$24,577,417
POOLVILLE ISD	\$103,501,207	10.91%	13.98%	25.63%	-44.47%	-5.49%	\$2,715,256
SPRINGTOWN ISD	\$238,634,978	10.24%	13.45%	-16.93%	-38.89%	-2.61%	\$17,132,873

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 2019.

2020 CERTIFIED ROLL TOTALS (by entity)

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2020 CERT VALUES (ALL) 07.23.20

Entity	Impr Mkt	Land Mkt	Prod Mkt	Pers Mkt	Mineral Mkt	Total Market	Cap Loss	Prod Loss	Assessed	Deductions	Taxable	Tax
APR CAD	5,169,177,356	2,115,618,834	3,091,675,856	1,912,219,648	756,344,406	13,045,036,100	156,605,569	3,064,909,773	9,823,520,758	899,824,888	8,923,695,870	0.00
CAL CITY OF ALVORD	70,560,789	16,938,370	906,470	5,267,253	224,477	93,897,359	1,221,674	900,350	91,775,335	8,456,330	83,319,005	448,761.27
CAU CITY OF AURORA	103,107,055	35,092,908	16,903,780	9,577,131	856,797	165,537,671	3,101,001	16,835,520	145,601,150	6,606,034	138,995,116	382,776.72
CBO CITY OF BOYD	103,600,290	40,617,200	12,914,680	18,562,304	12,689,999	188,384,473	2,678,234	12,815,280	172,890,959	18,268,680	154,622,279	948,350.65
CBR CITY OF BRIDGEPORT	380,050,816	88,202,505	7,776,070	69,684,492	673,545	546,387,428	2,954,990	7,721,040	535,711,398	105,271,012	430,440,386	2,694,556.76
CCH CITY OF CHICO	46,155,606	10,907,996	974,980	20,259,410	5,626	78,303,618	666,170	966,490	76,670,958	7,932,842	68,738,116	398,681.16
CDE CITY OF DECATUR	647,196,637	244,883,599	33,850,749	172,547,009	7,290,122	1,105,768,116	9,955,442	33,747,997	1,062,064,677	222,692,973	839,371,704	5,447,522.12
CFW CITY OF FT WORTH	0	21,950	2,170,000	218,508	838,091	3,248,549	0	2,153,880	1,094,669	0	1,094,669	8,182.68
CLA CITY OF LAKE BRIDGEPORT	26,816,644	13,817,030	110,440	75,968	0	40,820,082	644,590	109,670	40,065,822	854,950	39,210,872	0.00
CNE CITY OF NEWARK	55,153,517	14,891,405	891,390	4,115,230	1,377,451	76,428,993	2,459,387	888,890	73,080,716	3,345,021	69,735,695	402,444.63
CNF CITY NEW FAIRVIEW	71,572,196	33,773,860	65,615,860	14,922,434	33,179,631	219,063,981	7,547,495	65,130,620	146,385,866	5,005,445	141,380,421	424,140.79
CPA CITY OF PARADISE	60,589,567	14,608,298	6,531,590	4,187,911	574,035	86,491,401	1,220,057	6,492,040	78,779,304	30,299,215	48,480,089	156,465.20
CRH CITY OF RHOME	116,750,991	42,946,185	13,808,350	17,256,743	10,453,777	201,216,046	5,031,293	13,726,620	182,458,133	14,173,142	168,284,991	741,782.65
CRU CITY OF RUNAWAY BAY	139,388,253	36,414,833	0	2,901,030	430,468	179,134,584	2,955,793	0	176,178,791	6,793,627	169,385,164	943,368.10
F01 FIRE DISTRICT #1	507,577,060	229,322,557	300,284,545	117,618,563	74,292,248	1,229,094,973	24,364,476	298,041,025	906,689,472	50,281,704	856,407,768	256,918.32
F02 EMERGENCY SERV DIST NO 2	81,274,055	33,093,891	187,910,629	219,173,739	10,374,638	531,826,952	3,482,352	185,762,489	342,582,111	45,931,751	296,650,360	296,651.03
LTR WISE FM FLOOD-LATERA	5,101,596,832	2,112,557,813	3,091,675,856	1,907,105,303	690,584,993	12,903,520,797	156,605,569	3,064,909,773	9,682,005,455	1,731,967,393	7,950,038,062	3,338,190.14
MUD1 FAR NORTH FORT WORTH MUD #1	210,330	2,776,620	435,850	100,383	0	3,523,183	0	433,250	3,089,933	0	3,089,933	0.00
MUD2 NEW FAIRVIEW MUD #1	334,210	4,890,250	3,567,590	157,963	1,610,387	10,560,400	0	3,528,540	7,031,860	304,139	6,727,721	0.00
MUD4 WISE CO MUD #4	0	720,460	548,490	389,612	0	1,658,562	0	540,580	1,117,982	69,700	1,048,282	0.00
SAL ALVORD ISD	256,365,045	161,082,302	308,408,040	81,771,725	37,252,064	844,879,176	6,689,117	305,569,440	532,620,619	132,530,262	400,090,357	4,844,061.69
SAZ AZLE ISD	33,455,553	20,577,818	3,075,1						93	8,076,569	46,581,124	547,538.36

2020 CERT VALUES (ALL) 07.23.20

Entity	Impr Mkt	Land Mkt	Prod Mkt	Pers Mkt	Mineral Mkt	Total Market	Cap Loss	Prod Loss	Assessed	Deductions	Taxable	Tax
SBO BOYD ISD	420,120,020	190,781,180	273,520,516	116,334,835	126,506,070	1,127,262,621	20,410,723	271,438,665	835,413,233	92,527,698	742,885,535	8,254,022.83
SBR BRIDGEPORT ISD	940,598,723	313,659,858	371,905,350	550,394,372	33,435,106	2,209,993,409	20,474,487	368,002,170	1,821,516,752	342,248,034	1,479,268,718	16,784,815.71
SCH CHICO ISD	295,422,322	135,462,063	271,976,670	329,195,877	28,518,573	1,060,575,505	3,393,615	268,710,810	788,471,080	82,171,993	706,299,087	8,133,988.35
SDE DECATUR ISD	1,692,135,669	619,848,599	868,600,514	469,199,781	242,295,015	3,892,079,578	43,280,127	862,098,952	2,986,700,499	453,110,041	2,533,590,458	29,584,780.62
SJA JACKSBORO ISD	13,452,151	49,580,055	11,603,470	1,076,861	2,206,551	77,919,088	242,650	11,453,270	66,223,168	43,799,825	22,423,343	310,317.83
SKR KRUM ISD	1,462,355	120,380	3,720,790	78,362	67,110	5,448,997	0	3,699,040	1,749,957	76,865	1,673,092	23,286.60
SNW NORTHWEST ISD	708,540,039	316,756,030	309,989,210	204,084,659	106,188,339	1,645,558,277	28,273,495	308,236,320	1,309,048,462	130,124,976	1,178,923,486	16,219,982.20
SPA PARADISE ISD	396,957,085	159,874,968	271,408,355	59,838,057	40,050,920	928,129,385	14,788,579	269,262,645	644,078,161	89,813,662	554,264,499	6,685,746.56
SPN PONDER ISD	0	0	0	32,048	0	32,048	0	0	32,048	0	32,048	470.40
SPO POOLVILLE ISD	61,381,636	34,850,014	75,537,019	23,304,725	1,156,249	196,229,643	4,932,826	74,791,319	116,505,498	12,830,391	103,675,107	1,220,838.01
SPR SPRINGTOWN ISD	176,605,241	66,859,011	104,837,944	21,424,485	3,248,871	372,975,552	4,142,118	104,076,194	264,757,240	26,122,262	238,634,978	2,815,994.67
SSL SLIDELL ISD	105,100,993	43,105,535	217,092,878	49,350,950	67,280,612	481,930,968	6,304,676	214,520,498	261,105,794	43,122,014	217,983,780	2,266,580.83
WCM WISE CO BRANCH MAINTENANCE	5,101,596,832	2,112,557,813	3,091,675,856	1,907,105,303	690,584,993	12,903,520,797	156,605,569	3,064,909,773	9,682,005,455	1,548,740,503	8,133,264,952	3,487,507.16
WIS WISE COUNTY	5,101,596,832	2,112,557,813	3,091,675,856	1,907,105,303	690,584,993	12,903,520,797	156,605,569	3,064,909,773	9,682,005,455	1,703,498,842	7,978,506,613	23,895,661.17
WT1 WCID #1	4,422,117,283	1,856,448,531	3,019,130,141	1,722,178,752	668,727,061	11,688,601,768	145,983,533	2,992,866,230	8,549,752,005	777,523,354	7,772,228,651	725,257.17
WT2 WISE CO WATER SUPPLY	647,194,437	244,883,599	33,794,909	172,547,009	7,290,122	1,105,710,076	9,955,442	33,692,337	1,062,062,297	212,504,633	849,557,664	785,840.84
WT3 CLEAR CREEK WATER	4,136,770	3,752,730	30,391,720	16,445,453	8,697,866	63,424,539	333,340	30,040,960	33,050,239	942,903	32,107,336	12,040.29
WT4 NORTH FT WORTH WCID 1	28,141,942	7,412,660	2,523,106	220	1,482,956	39,560,884	333,254	2,518,076	36,709,554	2,197,639	34,511,915	207,071.47
WT5 ALPHA RANCH WCID	6,400	0	5,835,980	0	1,645,199	7,487,579	0	5,792,170	1,695,409	1,396	1,694,013	0.00

2020 CERTIFIED ROLL (by classification code)

APR-CAD (2020)

Ptd Recap

Ptd Code	Count	Market Value	Land	Special	Special Mkt	Building	New Homesite	Personal	Mineral	Exempt
	8	661.260	0	7.390	643.740	17.520	11.770	0	0	0
- TOTAL	8	661.260	0	7.390	643.740	17.520	11.770	0	0	0
A1	13.955	3,085,462.631	690,687.126	0	0	2,394,775.505	122,091.547	0	0	0
A2	5.074	497,848.675	209,225.143	0	0	288,623.532	15,527.425	0	0	0
A3	28	6,537.598	2,840.320	0	0	3,697.278	204.760	0	0	0
A - TOTAL	19.057	3,589,848.904	902,752.589	0	0	2,687,096.315	137,823.732	0	0	0
B1	179	53,684.236	6,056.840	0	0	47,627.396	234.380	0	0	0
B - TOTAL	179	53,684.236	6,056.840	0	0	47,627.396	234.380	0	0	0
C1	3,651	104,213.722	104,213.722	0	0	0	0	0	0	65,860
C2	39	3,510.370	3,501.300	0	0	9.070	0	0	0	0
C3	1,641	13,968.957	13,961.007	0	0	7.950	0	0	0	0
C - TOTAL	5,331	121,693.049	121,676.029	0	0	17.020	0	0	0	65,860
D	1	3.170	0	0	0	3.170	3.170	0	0	0
D1	11,901	3,087,965.256	0	26,734.673	3,087,964.486	770	0	0	0	0
D2	1,970	32,071.915	526.100	0	0	31,545.815	1,238.280	0	0	0
D - TOTAL	13,872	3,120,040.341	526.100	26,734.673	3,087,964.486	31,549.755	1,241.450	0	0	0
E	1,932	160,155.778	159,669.338	0	0	486.440	362.760	0	0	0
E1	5,818	1,325,958.877	187,321.802	23,180	2,929,940	1,135,707.135	54,397.842	0	0	289,210
E2	1,527	126,939.480	49,724.750	0	0	77,214.730	4,571.714	0	0	0
E - TOTAL	9,277	1,613,054.135	396,715.890	23,180	2,929,940	1,213,408.305	59,332.316	0	0	289,210
F1	1,957	951,036.317	296,094.836	840	137,690	654,803.791	34,864.647	0	0	0
F2	12	418,636.754	445.240	0	0	4,928.100	0	413,263.414	0	0
F - TOTAL	1,969	1,369,673.071	296,540.076	840	137,690	659,731.891	34,864.647	413,263.414	0	0
G1	160,086	756,344.406	0	0	0	0	0	0	756,344.406	9,219,647
G - TOTAL	160,086	756,344.406	0	0	0	0	0	0	756,344.406	9,219,647
J1	5	213.300	210.900	0	0	2.400	0	0	0	0
J2	17	7,196.029	487.660	0	0	0	0	6,708.369	0	0
J3	120	181,682.442	803.870	0	0	0	0	180,878.572	0	0
J4	120	10,339.733	94.390	0	0	166.420	0	10,078.923	0	0
J5	29	63,798.685	0	0	0	0	0	63,798.685	0	0
J6	2,298	281,896.932	0	0	0	0	0	281,896.932	0	0
J7	13	579.317	0	0	0	0	0	579.317	0	0
J - TOTAL	2,602	545,706.438	1,586.930	0	0	169.820	0	543,040.798	0	0
L1	3,426	464,016.785	0	0	0	0	0	464,016.785	0	0
L2	306	465,936.401	20,000	0	0	0	0	465,916.401	0	0
L3	1	12.780	12.780	0	0	0	0	0	0	0
L - TOTAL	3,733	929,965.966	32,780	0	0	0	0	929,933.186	0	0
M1	1,745	73,589.745	0	0	0	73,589.745	2,185.763	0	0	0
M - TOTAL	1,745	73,589.745	0	0	0	73,589.745	2,185.763	0	0	0
O	1,331	30,161.960	27,226.150	0	0	2,935.810	2,504.860	0	0	0
O - TOTAL	1,331	30,161.960	27,226.150	0	0	2,935.810	2,504.860	0	0	0
S	45	25,032.250	0	0	0	0	0	25,032.250	0	0
S - TOTAL	45	25,032.250	0	0	0	0	0	25,032.250	0	0
X1	2	115.530	65.530	0	0	0	0	50.000	0	115.530
XA	3	2,108.810	226.940	0	0	1,881.870	0	0	0	2,108.810
XE	6	4,189.370	83.130	0	0	4,106.240	0	0	0	4,189.370
XF	7	23,327.770	2,108.030	0	0	21,219.740	0	0	0	23,327.770
XL	22	7,530.120	5,927.570	0	0	1,602.550	91.610	0	0	7,530.120
XR	218	80,961.070	80,594.370	0	0	366.700	0	0	0	80,961.070
XV	1,780	697,347.669	273,489.990	0	0	423,857.679	992.970	0	0	697,343.979
X - TOTAL	2,038	815,580.339	362,495.560	0	0	453,034.779	1,084.580	50.000	0	815,576.649
PTD TOTAL	221,273	13,045,036.100	2,115,618.834	26,766.083	3,091,675.856	5,169,177.356	239,283.498	1,912,219.648	756,344.406	825,151.366
MIXED PTD	6,439	1,610,133.914	1,915.782	13,485.591	1,605,871.282	2,346.850	80,560	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

EXEMPTION RECAP (Wise County)

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2020 CERT VALUES (ALL) 07.23.20

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WIS-WISE COUNTY (2020)

Count : 214,795

Market												
Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value	
Homestead	30,328	4,783,606,668	Homestead	36,434	1,834,037,940	Agricultural	11,904	3,091,575,856	Mineral	160,085	690,584,993	
Non Homestead	1,865	81,865,881	Non Homestead	2,901	275,360,658	Inventory	0	0	Personal	6,312	1,907,105,303	
New Homestead	2,960	228,697,703	New Homestead	55	3,079,255	Timber	1	100,000	New Personal	0	0	
New Non Hs	177	7,426,580	New Non Hs	2	79,960							
Impr Market			(+) Land Market			(+) Prod Market			(+) Other			(=) Total Market
5,101,596,832			2,112,557,813			3,091,675,856			2,597,690,296			12,903,520,797

Loss											
Hs Cap Loss			Productivity			Prod Value			Prod Loss		
General	Count	Value	Agricultural	Count	Value	Inventory	Count	Value	Timber	Count	Value
General	7,084	156,605,569	Agricultural	11,904	26,763,333	Inventory	0	0	Timber	1	2,750
			Timber								97,250
Cap Loss			(+) Prod Loss			(=) Total Loss					
156,605,569			3,064,909,773			3,221,515,342					

Deductions											
Homestead			Over 65			Disabled			Assessed		
General	Count	Value	General	Count	Value	General	Count	Value	General	Count	Value
General	0	0	General	0	0	General	0	0	General	0	9,682,005,455
Frozen	0	0	Frozen	0	0	Frozen	0	0	Frozen	0	0
Local	0	0	Local	552	4,738,833	Local	0	0	Local	0	0
Local Frozen	0	0	Local Frozen	5,916	54,682,942	Local Frozen	0	0	Local Frozen	0	0
Local %	10,411	440,702,495									
Local % Fzn	6,120	215,612,245									
Total Hs			(+) Total Os			(+) Total Dis			0		
656,314,740			59,421,775								
Disabled Veteran			Miscellaneous			Const Exempt			Total Deductions		
General	Count	Value	Abatements	Count	Value	General	Count	Value	General	Count	Value
General	463	3,754,813	Abatements	0	0	General	3,263	798,684,942	General	0	0
Frozen	248	2,640,991	Abatement Control	35	70,656,384	Prorated	11	167,485	Frozen	0	0
100% Homesite	308	66,037,595	Freeport	18	44,537,591				Local	0	0
			Minimum Value	19,806	1,282,526				Local Frozen	0	0
			Other	0	0						
Total Dis Vet			(+) Total Other			(+) Total Exempt			(=) Total Deductions		
72,433,399			116,476,501			798,852,427			1,703,498,842		

Taxable / Tax											
New Frozen Taxable			Taxable Frozen			Taxable Non Frozen			Total Taxable		
Count	Value		Count	Value	Count	Value	Count	Value	Count	Value	
3,296,425	(+)		803,046,001	(+)	7,172,164,187	(=)			7,978,506,613		
									Taxable Loss		
									207,559,891		
									2020 Rate Per \$100		
									0.003075		
New Frozen Tax			Tax Frozen			Tax Non Frozen			Total Tax		
10,130.69	(+)		1,834,927.91	(+)	22,050,602.57	(=)			23,895,661.17		

Additional Totals												
Miscellaneous	Count	Value	Natural Disaster	Value	TIFF	TIFF #1	Value	TIFF	TIFF #2	Value	Certifiable	Value
Subj to Hs	16,870	3,349,673,858	Jan 1 Market	0	Total Taxable	1	61,371,225	Total Taxable	2	5,895,810	Market	12,862,441,675
New Taxable	3,057	231,653,958	Jan 1 Txbl	0	Total Tax		187,383.44	Total Tax		18,129.63		
			Jan 1 Tax	0.00	Origination Year		2007	Origination Year		2010	% Protested	0.318%
Legal Acres		576,797.469	Jan 1 Avg %	0.000	Taxable Base		31,352,804	Taxable Base		2,633,286	Taxable	7,946,974,482
Ag Acres		0.000	Disaster Market	0	Taxable Captured		30,018,421	Taxable Captured		3,262,524	Tax	23,799,265.09
Inv Acres		0.000	Disaster Txbl	0	Tax Captured		92,306.64	Tax Captured		10,032.26		
Tmb Acres		0.000	Disaster Tax	0.00								
			Disaster Avg %	0.000	Chapter 313 Value Limitation			Value				
Annexed	0	0	Est Recognizable Txbl	0	I&S Taxable		7,978,506,613	I&S Taxable		7,978,506,613		
DeAnnexed	0	0	Est Recognizable Tax	0.00	M&O Taxable		7,978,506,613	M&O Taxable		7,978,506,613		
					VLA Cap Loss		0	VLA Cap Loss		0		

* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest

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

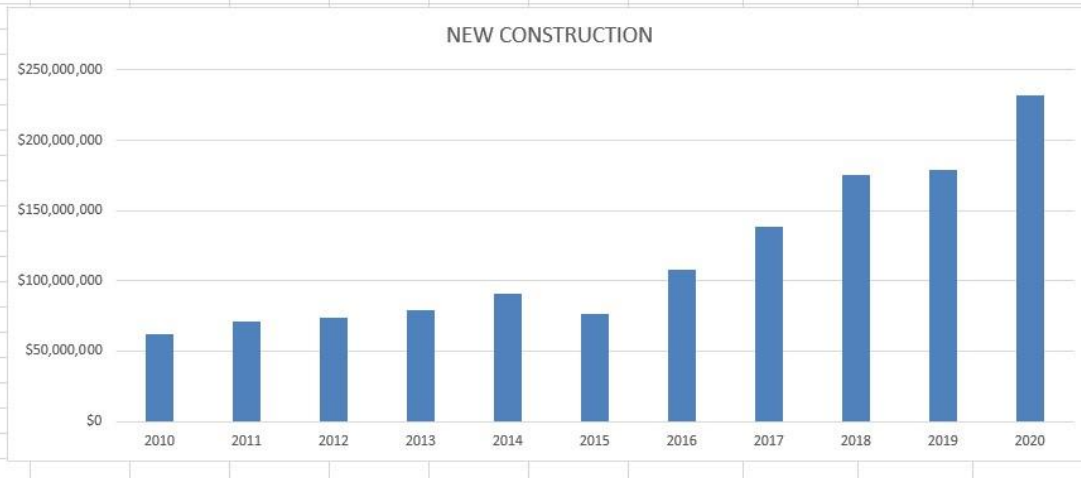
** Regular Homestead ONLY does NOT apply to O/65.

*** 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	2019	2020
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	\$179,060,129	\$231,653,958



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. Fall 2020 will be much heavier due the Covid-19 delays that was experienced.

TAXPAYER ARB PROTESTS

TYPE FILED	2020	2019	2018	2017	2016	2015
TOTAL PROTESTS FILED	7972	7678	12655	4657	1615	1623
REAL PROPERTY	3907	4490	4093	2915	1516	1533
BUSINESS PERSONAL	102	152	92	88	125	127
COMMERCIAL	524	672	446	308	233	295
MINERALS	4537	3713	8438	1677	24	34
AGENT FILED	4327	3870	6663	1823	774	726

**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.

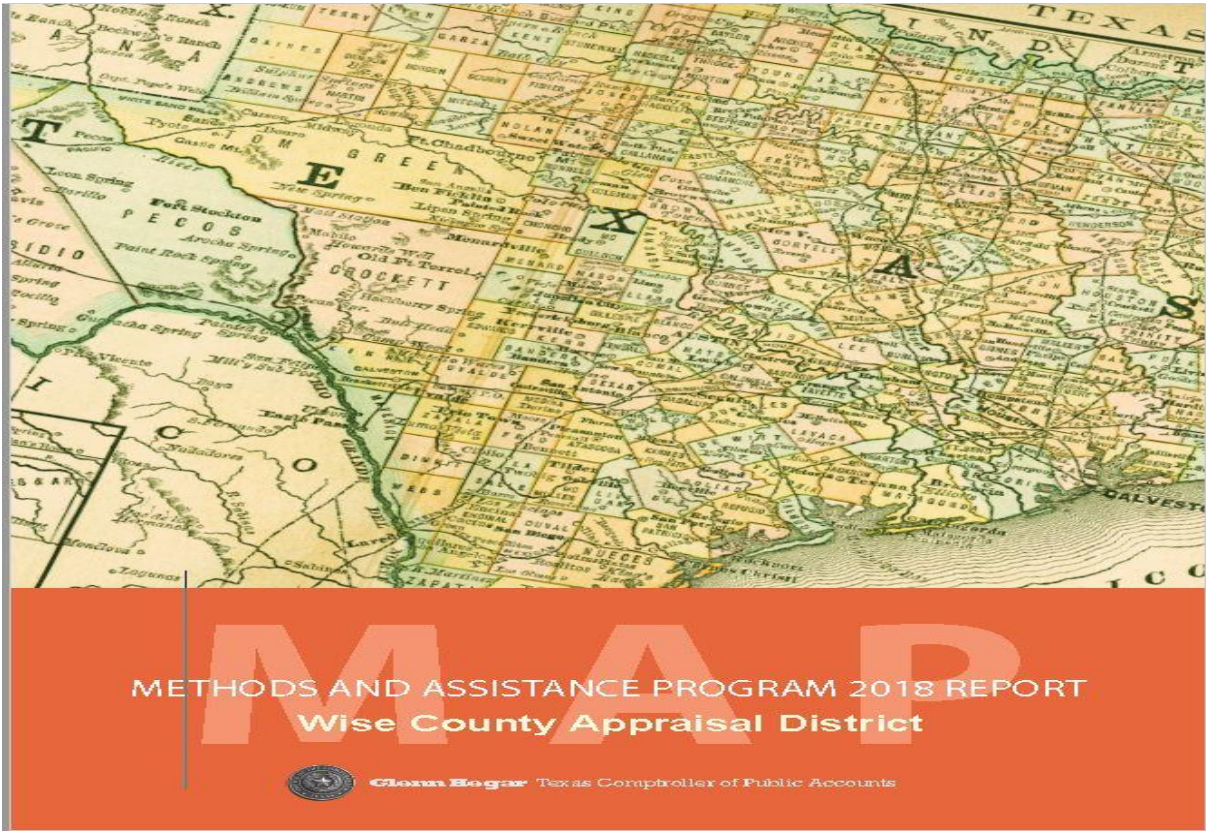
2015 PVS

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



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

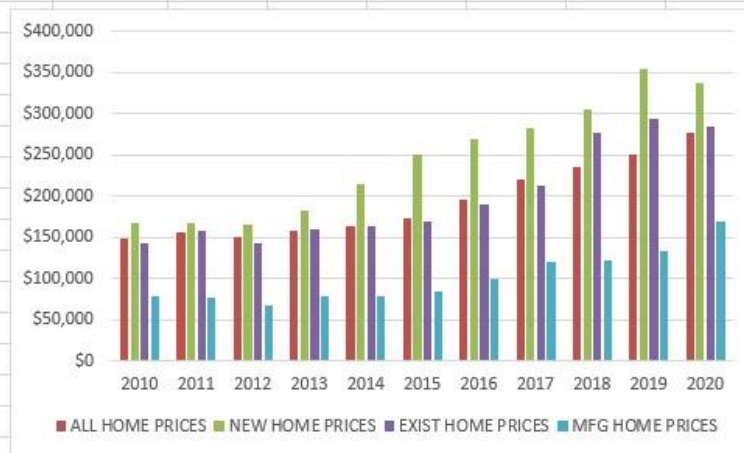
Appraisal District Ratings:

- 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

WISE COUNTY AVERAGE HOME PRICES 2010-2020

WISE COUNTY AVERAGE HOME PRICES 2010-2020											
YEAR	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
ALL HOME PRICES	\$148,113	\$156,206	\$150,815	\$157,078	\$164,207	\$173,203	\$196,428	\$220,146	\$234,657	\$249,923	\$276,596
NEW HOME PRICES	\$167,650	\$167,748	\$164,986	\$182,583	\$214,271	\$249,688	\$269,553	\$281,953	\$305,525	\$354,900	\$336,139
EXIST HOME PRICES	\$143,461	\$157,531	\$143,493	\$159,773	\$163,627	\$169,104	\$189,151	\$211,775	\$277,378	\$293,040	\$284,607
MFG HOME PRICES	\$79,097	\$75,985	\$67,301	\$79,102	\$78,272	\$83,777	\$99,454	\$119,960	\$122,164	\$133,541	\$169,325



Source: Wise County Appraisal District, Category A (homes less than 5.0 acres), Sales, by calendar year except for 2020 (Jan-Jul only).

2019 LEGISLATIVE CHANGES IMPLEMENTED

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