

# Wise County Appraisal District

## 2021 ANNUAL REPORT

Fall 2021

To the Citizens of Wise County

The Wise County Appraisal District has prepared the **2021 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 41 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
Far North Fort Worth MUD#1	Wise County MUD #4
Shoop Ranch PID #1	Rolling V Ranch WCID #1,#2,#3

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 1<sup>st</sup>. 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 ARB Approved Value Totals for Wise County which includes the number of parcels in the county, property types, market values, and net taxable values.

2021 ARB APPROVED VALUES					
WISE COUNTY APPRAISAL DISTRICT					
TYPE	PARCELS	MARKET	TAXABLE	PROTEST	
REAL	48,957	\$11,638,160,199	\$6,154,408,970	\$106,951,931	
PERSONAL	3,483	\$498,291,486	\$467,213,900	\$2,364,760	
INDUSTRIAL / UTILITY	2,839	\$1,423,412,193	\$1,322,492,586	\$0	
MINERALS	157,229	\$722,279,065	\$712,881,573	\$0	
<b>TOTALS</b>	<b>212,508</b>	<b>\$14,282,142,943</b>	<b>\$8,656,997,029</b>	<b>\$109,316,691</b>	<b>1.26%</b>

2021 VALUE BREAKDOWN BY ENTITY (shows changes from 2020 by property type)

CERTIFIED VALUES 2021							
ENTITY	CERT 2021	OVERALL % CHG	REAL	BPP	MIN	IUP	TAXABLE REAL NEW
<b>ALYORD ISD (Wise County)</b>	\$444,983,090	11.89%	17.83%	30.27%	-17.63%	-0.01%	\$10,909,715
<b>BOYD ISD</b>	\$842,055,879	13.76%	15.35%	10.52%	13.81%	4.75%	\$20,053,390
<b>BRIDGEPORT ISD</b>	\$1,588,906,255	7.51%	13.04%	-3.69%	7.43%	-3.15%	\$24,623,309
<b>CHICO ISD</b>	\$776,614,458	10.02%	16.08%	-6.72%	-25.51%	8.58%	\$16,339,149
<b>DECATUR ISD</b>	\$2,760,424,748	9.57%	12.56%	2.27%	6.48%	-3.74%	\$76,843,897
<b>PARADISE ISD</b>	\$638,754,923	15.43%	18.33%	4.19%	3.87%	-0.32%	\$32,235,623
<b>SLIDELL ISD (Wise County)</b>	\$218,450,885	0.23%	17.56%	-10.63%	-20.54%	-7.46%	\$6,282,416
<b>CITY OF ALYORD</b>	\$93,442,364	12.14%	13.27%	-7.17%	-41.91%	0.14%	\$1,280,970
<b>CITY OF AURORA</b>	\$147,305,831	9.26%	9.70%	0.60%	40.81%	-2.68%	\$887,270
<b>CITY OF BOYD</b>	\$163,442,918	6.05%	5.71%	6.30%	6.83%	12.18%	\$2,133,730
<b>CITY OF BRIDGEPORT</b>	\$464,888,590	8.10%	10.05%	-2.65%	4.90%	-0.27%	\$3,318,640
<b>CITY OF CHICO</b>	\$75,506,474	9.85%	8.30%	13.29%	1063.90%	14.18%	\$769,264
<b>CITY OF DECATUR</b>	\$896,508,222	7.77%	8.56%	4.25%	11.04%	3.00%	\$10,454,020
<b>CITY OF FORT WORTH</b>	\$1,593,387	45.56%	-57.29%	N/A	64.31%	-8.46%	\$0
<b>CITY OF LAKE BRIDGEPORT</b>	\$44,601,191	13.75%	9.09%	N/A	-42.03%	-6.93%	\$1,587,380
<b>CITY OF NEWARK</b>	\$74,189,787	7.45%	7.40%	29.74%	-6.29%	8.58%	\$565,010
<b>CITY OF NEW FAIRVIEW</b>	\$150,707,606	8.28%	7.75%	-6.33%	14.40%	0.58%	\$1,469,980
<b>CITY OF PARADISE</b>	\$55,592,338	15.01%	16.08%	6.48%	7.34%	0.07%	\$2,948,481
<b>CITY OF RHOME</b>	\$183,857,461	9.50%	11.55%	-20.84%	17.22%	18.99%	\$4,668,600
<b>CITY OF RUNAWAY BAY</b>	\$189,890,615	12.11%	12.52%	-11.54%	-29.27%	-3.57%	\$5,028,965
<b>WISE COUNTY</b>	\$8,758,192,561	10.22%	14.16%	-0.40%	4.75%	0.47%	\$266,588,082
<b>Wise VCID #1</b>	\$8,515,772,410	10.67%	14.60%	-1.75%	5.37%	-0.35%	\$258,628,731
<b>Wise Co College Maintnena</b>	\$8,965,100,808	10.68%	14.71%	-0.40%	4.75%	0.47%	\$268,095,814
<b>Wise Co Water Supply</b>	\$906,720,226	7.68%	8.44%	4.25%	11.04%	3.08%	\$10,454,020
<b>Wise FM / Lateral Road</b>	\$8,729,423,549	10.25%	14.23%	-0.40%	4.75%	0.47%	\$266,124,323
<b>Emergency Service Dist #1</b>	\$977,099,861	14.47%	15.06%	10.59%	19.52%	6.44%	\$29,500,412
<b>Emergency Service Dist #2</b>	\$321,708,907	8.67%	16.64%	-8.84%	-5.10%	4.96%	\$5,175,082
<b>Clear Creek Water</b>	\$33,788,994	5.16%	54.97%	-9.11%	-20.32%	-4.18%	\$1,905,630
<b>Alpha Ranch VCID #1</b>	\$2,754,220	62.59%	0.00%	N/A	64.50%	N/A	\$0
<b>North Fort Worth VCID #1</b>	\$37,030,584	7.30%	5.28%	N/A	52.22%	N/A	\$9,210
<b>Far North Fort Worth MUD #1</b>	\$5,048,294	63.38%	65.66%	N/A	0.00%	-4.55%	\$0
<b>Rolling V VCID #1</b>	\$18,600	N/A	N/A	N/A	N/A	N/A	\$0
<b>Rolling V VCID #2</b>	\$76,910	N/A	N/A	N/A	N/A	N/A	\$0
<b>Rolling V VCID #3</b>	\$2,147,300	N/A	N/A	N/A	N/A	N/A	\$0
<b>New Fairview MUD #1</b>	\$25,840,980	285.50%	382.68%	N/A	10.12%	-15.50%	\$14,698,481
<b>Wise MUD #4</b>	\$3,486,500	-2.18%	429.32%	N/A	N/A	-75.13%	\$2,492,300
<b>Wise MUD #5</b>	N/A	N/A	N/A	N/A	N/A	N/A	\$0
<b>AZLE ISD</b>	\$57,714,303	23.90%	27.97%	-5.15%	-26.89%	29.33%	\$3,515,886
<b>JACKSBORO ISD</b>	\$25,113,587	12.03%	17.77%	57.29%	-34.91%	-8.58%	\$542,307
<b>KRUM ISD</b>	\$4,059,645	142.63%	22.10%	463.64%	3127.23%	5.20%	\$241,920
<b>NORTHWEST ISD</b>	\$1,319,648,645	12.99%	14.99%	-6.77%	22.01%	4.56%	\$48,919,346
<b>POOLVILLE ISD</b>	\$116,189,555	12.26%	18.67%	-27.74%	-17.29%	-3.22%	\$2,828,009
<b>SPRINGTOWN ISD</b>	\$282,973,212	18.54%	20.76%	5.76%	-17.50%	0.97%	\$23,687,917

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 2020.

## 2021 CERTIFIED ROLL TOTALS (by entity)

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### 2021 CERT ROLL (07.21.21)

Entity	Impr Mkt	Land Mkt	Prod Mkt	Pers Mkt	Mineral Mkt	Total Market	Cap Loss	Prod Loss	Assessed	Deductions	Taxable	Tax
APR CAD	5,772,611,292	2,478,148,575	3,452,742,518	2,049,681,481	794,133,779	14,547,317,645	215,684,741	3,426,001,068	10,905,631,	972,449,930	9,932,824,095	0.00
CAL CITY OF ALVORD	78,259,860	22,349,750	1,066,610	5,145,767	130,501	106,952,488	3,141,469	1,060,490	102,750,529	9,308,165	93,442,364	444,933.95
CAU CITY OF AURORA	112,107,241	35,656,200	17,110,700	8,905,388	1,199,727	174,979,256	3,747,670	17,042,040	154,189,546	6,873,870	147,305,831	383,910.39
CBO CITY OF BOYD	111,449,214	40,423,960	15,433,287	19,930,362	13,543,407	200,780,230	2,572,412	15,297,287	182,910,531	19,467,613	163,442,918	992,960.58
CBR CITY OF BRIDGEPORT	411,340,377	112,627,211	8,114,050	66,782,169	704,850	599,568,657	14,101,227	8,058,810	577,408,620	112,176,234	465,232,386	2,765,471.51
CCH CITY OF CHICO	49,267,873	12,250,246	1,147,620	22,974,924	44,055	85,684,718	808,870	1,139,410	83,736,438	8,217,945	75,506,474	345,900.41
CDE CITY OF DECATUR	689,924,041	278,104,543	36,144,269	186,178,526	8,005,968	1,198,357,347	10,524,994	36,041,649	1,151,790,704	254,967,551	896,681,942	5,380,091.81
CFW CITY OF FT WORTH	0	0	2,188,210	200,021	1,377,106	3,765,337	0	2,171,950	1,593,387	0	1,593,387	11,910.57
CLA CITY OF LAKE BRIDGEPORT	29,654,260	16,331,114	195,480	70,702	1,838,324	48,089,880	717,100	194,550	47,178,230	2,577,039	44,601,191	133,803.54
CNE CITY OF NEWARK	59,854,222	14,846,895	1,000,390	4,639,655	1,290,369	81,631,531	2,677,303	997,890	77,956,338	3,766,551	74,189,787	390,608.55
CNF CITY NEW FAIRVIEW	75,431,824	37,473,950	67,263,840	12,803,675	37,959,572	230,932,861	7,379,739	66,775,850	156,777,272	6,069,666	150,707,606	451,081.04
CPA CITY OF PARADISE	64,969,125	16,951,730	7,468,860	4,393,512	612,444	94,395,671	1,487,540	7,430,330	85,477,801	29,885,463	55,592,338	180,792.82
CRH CITY OF RHOME	130,969,307	44,311,530	14,475,010	15,241,739	12,250,548	217,248,134	4,936,605	14,386,820	197,924,709	14,067,248	183,857,461	858,569.45
CRU CITY OF RUNAWAY BAY	151,060,671	46,396,143	0	2,714,468	300,591	200,471,873	2,971,776	0	197,500,097	7,534,496	189,890,615	1,063,536.12
F01 FIRE DISTRICT #1	584,307,327	268,190,917	336,888,790	126,258,314	88,529,996	1,404,175,344	36,858,692	334,634,340	1,032,682,312	55,533,103	977,099,861	293,124.63
F02 EMERGENCY SERV DIST NO 2	90,554,932	43,011,398	230,859,670	225,544,998	9,823,212	599,794,210	4,830,098	228,663,150	366,300,962	44,584,508	321,708,907	321,708.95
LTR WISE FM FLOOD-LATERA	5,706,109,718	2,475,087,554	3,452,742,518	1,922,578,659	721,785,853	14,278,304,302	215,684,741	3,426,001,068	10,636,618,	1,905,272,673	8,730,988,009	3,656,284.95
MUD1 FAR NORTH FORT WORTH MUD #1	257,240	10,141,540	1,194,760	95,971	0	11,689,511	0	1,188,520	10,500,991	5,452,697	5,048,294	50,482.94
MUD2 NEW FAIRVIEW MUD #1	15,152,601	9,764,390	3,605,660	113,796	1,772,883	30,409,330	0	3,566,800	26,842,530	1,001,550	25,840,980	258,409.80
MUD4 WISE CO MUD #4	2,492,300	1,067,100	557,210	0	0	4,116,610	0	549,310	3,567,300	80,800	3,486,500	34,865.00
SAL ALVORD ISD	285,437,568	185,691,971	321,661,650	83,242,279	30,717,419	906,750,887	11,903,240	318,860,900	575,986,747	130,892,437	445,094,310	5,312,688.87
SAZ AZLE ISD	42,291,191	27,626,724	5,277,270	1,081,884	2,438,639	78,715,708	7,230,642	5,250,990	66,234,076	8,519,773	57,714,303	677,501.34



## 2021 CERT ROLL (07.21.21)

Entity	Impr Mkt	Land Mkt	Prod Mkt	Pers Mkt	Mineral Mkt	Total Market	Cap Loss	Prod Loss	Assessed	Deductions	Taxable	Tax
SBO BOVD ISD	479,959,134	220,424,197	305,401,999	123,599,037	143,313,946	1,272,698,313	29,305,477	303,301,099	940,091,737	97,986,510	842,055,879	9,280,827.28
SBR BRIDGEPORT ISD	1,026,829,738	381,024,238	426,033,930	527,561,415	35,724,496	2,397,173,817	36,259,504	422,101,260	1,938,813,053	349,488,016	1,589,250,051	17,145,223.18
SCH CHICO ISD	330,985,430	167,200,050	348,986,777	349,331,291	21,313,506	1,217,817,054	8,553,986	345,724,547	863,538,521	86,912,044	776,614,458	8,795,941.11
SDE DECATUR ISD	1,856,534,737	721,900,012	978,998,041	472,155,108	257,797,619	4,287,385,517	48,742,896	972,475,601	3,266,167,020	505,176,139	2,760,814,188	31,837,698.50
SJA JACKSBORO ISD	14,560,347	52,299,455	11,509,030	985,818	1,473,874	80,828,524	171,980	11,358,830	69,297,714	44,184,127	25,113,587	347,633.08
SKR KRUM ISD	1,760,999	160,250	3,615,565	82,942	2,110,358	7,730,114	0	3,594,265	4,135,849	76,204	4,059,645	54,605.54
SNW NORTHWEST ISD	813,313,398	341,852,386	316,697,590	215,392,215	129,140,538	1,816,396,127	28,498,091	314,956,390	1,472,941,646	153,283,156	1,319,648,645	17,097,741.37
SPA PARADISE ISD	456,422,993	199,165,873	295,515,915	60,408,477	41,580,833	1,053,094,091	25,529,532	293,388,705	734,175,854	95,420,931	638,754,923	7,649,301.33
SPO POOLVILLE ISD	68,015,241	45,438,244	91,151,650	21,422,908	963,503	226,991,546	6,555,353	90,411,720	130,024,473	13,827,371	116,189,555	1,261,866.18
SPR SPRINGTOWN ISD	210,253,249	80,451,096	116,460,121	21,877,457	2,689,710	431,731,633	5,249,916	115,705,781	310,775,936	27,788,330	282,973,212	3,318,196.21
SSL SLIDELL ISD	119,745,693	51,853,058	231,432,980	45,438,011	53,458,789	501,928,531	7,684,124	228,870,980	265,373,427	46,200,203	219,160,245	2,239,991.11
WCM WISE CO BRANCH MAINTENANCE	5,706,109,718	2,475,087,554	3,452,742,518	1,922,578,659	721,785,853	14,278,304,302	215,684,741	3,426,001,068	10,636,618	1,669,581,058	8,966,679,624	3,823,484.35
WIS WISE COUNTY	5,706,109,718	2,475,087,554	3,452,742,518	1,922,578,659	721,785,853	14,278,304,302	215,684,741	3,426,001,068	10,636,618	1,876,500,661	8,759,760,021	26,126,627.24
WT1 WCID #1	4,978,214,245	2,183,363,328	3,351,148,089	1,663,863,872	703,040,251	12,879,629,785	204,771,712	3,325,056,219	9,349,801,854	832,407,748	8,517,177,506	764,879.17
WT2 WISE CO WATER SUPPLY	689,921,841	278,104,543	36,088,429	186,178,526	8,005,968	1,198,299,307	10,524,994	35,985,989	1,151,788,324	244,753,167	906,893,946	798,067.19
WT3 CLEAR CREEK WATER	6,257,475	5,880,220	31,792,840	15,605,382	6,932,943	66,468,860	333,910	31,447,600	34,687,350	898,356	33,788,994	12,333.03
WT4 NORTH FT WORTH WCID 1	29,666,247	7,412,660	3,891,900	190	2,256,753	43,227,750	54,125	3,886,870	39,286,755	2,256,171	37,030,584	222,183.46
WT5 ALPHA RANCH WCID	6,400	0	5,835,980	0	2,705,197	8,547,577	0	5,792,170	2,755,407	1,187	2,754,220	27,542.20
WT6 RVR WATER CONTROL & IMP DIST 2	44,770	11,980	4,717,430	0	0	4,774,180	0	4,697,270	76,910	0	76,910	0.00
WT7 RVR WATER CONTROL & IMP DIST 3	1,998,740	193,170	16,201,340	0	0	18,393,250	0	16,087,040	2,306,210	158,910	2,147,300	0.00
WT8 RVR WATER CONTROL & IMP DIST 1	0	61,360	3,066,510	0	0	3,127,870	0	3,047,910	79,960	61,360	18,600	0.00

2021 CERTIFIED ROLL (by classification code)

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2021 CERT ROLL (07.21.21)

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APR-CAD (2021)

PTD RECAP	Count	Market Value	Land	Special	Special Mkt	Building	New Homesite	Personal	Mineral	Exempt
	7	5,184,830	0	1,460	354,840	4,829,990	55,680	0	0	4,773,540
- TOTAL	7	5,184,830	0	1,460	354,840	4,829,990	55,680	0	0	4,773,540
A1	14,852	3,628,173,545	851,175,444	0	0	2,776,998,101	168,205,659	0	0	866,930
A2	5,310	595,380,467	268,355,677	0	0	327,024,790	18,418,110	0	0	0
A3	26	6,537,010	2,845,760	0	0	3,691,250	186,140	0	0	0
A - TOTAL	20,188	4,230,091,022	1,122,376,881	0	0	3,107,714,141	186,809,909	0	0	866,930
B1	179	65,186,366	7,606,860	0	0	57,579,506	1,721,167	0	0	0
B - TOTAL	179	65,186,366	7,606,860	0	0	57,579,506	1,721,167	0	0	0
C1	4,299	146,821,996	146,819,586	0	0	2,410	0	0	0	610,110
C2	37	3,572,520	3,563,450	0	0	9,070	0	0	0	0
C3	1,562	18,799,462	18,791,512	0	0	7,950	0	0	0	0
C - TOTAL	5,898	169,193,978	169,174,548	0	0	19,430	0	0	0	610,110
D1	11,963	3,452,087,958	0	26,738,870	3,452,087,958	0	0	0	0	0
D2	1,785	30,668,767	0	1,120	299,720	30,369,047	1,635,461	0	0	0
D - TOTAL	13,748	3,482,756,725	0	26,739,990	3,452,387,678	30,369,047	1,635,461	0	0	0
E	1,652	156,742,070	156,619,880	0	0	122,190	0	0	0	0
E1	5,822	1,482,423,768	216,640,194	0	0	1,265,783,574	58,331,247	0	0	314,660
E2	1,446	136,700,970	57,758,922	0	0	78,942,048	3,438,843	0	0	0
E - TOTAL	8,920	1,775,866,808	431,018,996	0	0	1,344,847,812	61,770,090	0	0	314,660
F1	1,995	1,008,026,923	320,123,760	0	0	687,903,163	17,755,941	0	0	1,622,650
F2	12	375,784,862	427,910	0	0	4,854,350	0	370,502,602	0	0
F - TOTAL	2,007	1,383,811,785	320,551,670	0	0	692,757,513	17,755,941	370,502,602	0	1,622,650
G1	161,906	794,133,779	0	0	0	0	0	0	794,133,779	8,141,722
G - TOTAL	161,906	794,133,779	0	0	0	0	0	0	794,133,779	8,141,722
J1	5	213,300	210,900	0	0	2,400	0	0	0	0
J2	17	7,887,830	528,890	0	0	0	0	7,358,940	0	0
J3	122	307,486,714	973,850	0	0	0	0	306,512,864	0	0
J4	129	15,113,411	94,390	0	0	165,970	0	14,853,051	0	0
J5	30	67,245,006	0	0	0	0	0	67,245,006	0	0
J6	2,262	288,222,017	0	0	0	0	0	288,222,017	0	0
J7	13	554,068	0	0	0	0	0	554,068	0	0
J - TOTAL	2,578	686,722,346	1,808,030	0	0	168,370	0	684,745,946	0	0
L1	3,439	472,728,086	0	0	0	0	0	472,728,086	0	0
L2	314	495,266,467	0	0	0	0	0	495,266,467	0	0
L - TOTAL	3,753	967,994,553	0	0	0	0	0	967,994,553	0	0
M1	1,703	76,112,354	0	0	0	76,112,354	3,707,860	0	0	0
M - TOTAL	1,703	76,112,354	0	0	0	76,112,354	3,707,860	0	0	0
O	741	19,661,630	19,594,280	0	0	67,350	0	0	0	0
O - TOTAL	741	19,661,630	19,594,280	0	0	67,350	0	0	0	0

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2021 CERT ROLL (07.21.21)

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APR-CAD (2021)

PTD RECAP	Count	Market Value	Land	Special	Special Mkt	Building	New Homesite	Personal	Mineral	Exempt
R	2	34,400	0	0	0	0	0	34,400	0	0
R - TOTAL	2	34,400	0	0	0	0	0	34,400	0	0
S	43	26,353,980	0	0	0	0	0	26,353,980	0	0
S - TOTAL	43	26,353,980	0	0	0	0	0	26,353,980	0	0
X1	2	55,390	5,390	0	0	0	0	50,000	0	55,390
XA	3	3,093,970	487,190	0	0	2,606,780	0	0	0	3,093,970
XE	6	4,714,530	88,610	0	0	4,625,920	0	0	0	4,714,530
XF	7	29,694,140	8,690,930	0	0	21,003,210	0	0	0	29,694,140
XL	24	12,160,540	10,559,020	0	0	1,601,520	3,110	0	0	12,160,540
XR	217	86,795,260	86,031,220	0	0	764,040	141,790	0	0	86,795,260
XV	1,785	727,699,259	300,154,950	0	0	427,544,309	4,685,960	0	0	727,446,609
X - TOTAL	2,044	864,213,089	406,017,310	0	0	458,145,779	4,830,860	50,000	0	863,960,439
PTD TOTAL	223,717	14,547,317,645	2,478,148,575	26,741,450	3,452,742,518	5,772,611,292	278,286,968	2,049,681,481	794,133,779	880,290,051
MIXED PTD	6,501	1,855,698,426	1,562,100	13,743,630	1,852,895,786	1,240,540	286,260	0	0	574,120

## ***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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## 2021 CERT ROLL (07.21.21)

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WIS-WISE COUNTY (2021)

Count : 215,900

Market											
Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	30,964	5,330,985,795	Homesite	37,303	2,157,274,642	Agricultural	11,965	3,452,742,518	Mineral	160,614	721,785,853
Non Homesite	2,074	98,867,165	Non Homesite	3,050	315,782,702	Inventory	0	0	Personal	6,324	1,922,578,659
New Homesite	3,372	268,591,542	New Homesite	39	2,017,100	Timber	0	0	New Personal	0	0
New Non Hs	188	7,665,216	New Non Hs	1	13,110						
<b>Impr Market</b>	<b>5,706,109,718</b>		<b>(+) Land Market</b>	<b>2,475,087,554</b>		<b>(+) Prod Market</b>	<b>3,452,742,518</b>		<b>(+) Other</b>	<b>2,644,364,512</b>	<b>(=) 14,278,304,302</b>

Loss											
			Hs Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss		
			General	8,866	215,684,741	Agricultural	11,965	26,741,450	3,426,001,068		
						Inventory	0	0	0		
						Timber	0	0	0		
			<b>Cap Loss</b>	<b>215,684,741</b>		<b>(+) Prod Loss</b>	<b>3,426,001,068</b>		<b>(=) 3,641,685,809</b>		

Deductions											
	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed		
General	0	0	General	0	0	General	0	0	10,636,618,493		
Frozen	0	0	Frozen	0	0	Frozen	0	0			
Local	0	0	Local	572	5,049,869	Local	0	0			
Local Frozen	0	0	Local Frozen	6,211	57,153,767	Local Frozen	0	0			
Local %	10,549	494,002,354									
Local % Fzn	6,382	245,945,402									
<b>Total Hs</b>	<b>739,947,756</b>		<b>(+) Total Os</b>	<b>62,203,636</b>		<b>(+) Total Dis</b>	<b>0</b>				
			<b>Disabled Veteran</b>	<b>Count</b>	<b>Value</b>	<b>Miscellaneous</b>	<b>Count</b>	<b>Value</b>	<b>Const Exempt</b>	<b>Count</b>	<b>Value</b>
General	503	4,235,405	Abatements	0	0	General	3,257	852,790,588			
Frozen	250	2,731,164	Polution Control	34	62,879,470	Prorated	11	296,923			
100% Homesite	345	83,173,776	Freeport	19	66,968,152						
			Minimum Value	20,003	1,273,791						
			Other	0	0						
<b>Total Dis Vet</b>	<b>90,140,345</b>		<b>(+) Total Other</b>	<b>131,121,413</b>		<b>(+) Total Exempt</b>	<b>853,087,511</b>		<b>(=) 1,876,500,661</b>		

Taxable / Tax											
	Count	Value		Count	Value		Count	Value		Count	Value
<b>New Frozen Taxable</b>	<b>4,648,539</b>		<b>(+) Taxable Frozen</b>	<b>919,934,578</b>		<b>(+) Taxable Non Frozen</b>	<b>7,835,176,904</b>		<b>(=) Total Taxable</b>	<b>8,759,760,021</b>	
									<b>Taxable Loss</b>	<b>263,295,878</b>	
									<b>2021 Rate Per \$100</b>	<b>0.003075</b>	
<b>New Frozen Tax</b>	<b>14,274.57</b>		<b>(+) Tax Frozen</b>	<b>2,023,928.69</b>		<b>(+) Tax Non Frozen</b>	<b>24,088,423.98</b>		<b>(=) Total Tax</b>	<b>26,126,627.24</b>	

Additional Totals												
Miscellaneous	Count	Value	Natural Disaster	Value	TIFF	TIFF #1	Value	TIFF	TIFF #2	Value	Certifiable	Value
Subj to Hs	17,311	3,784,675,500	Jan 1 Market	0	Total Taxable	1	64,820,253	Total Taxable	2	5,951,927	Market	14,275,652,516
New Taxable	3,472	266,588,082	Jan 1 Txbl	0	Total Tax		197,638.08	Total Tax		18,302.19		
Legal Acres		576,866.745	Jan 1 Tax	0.00	Origination Year		2007	Origination Year		2010	% Protested	0.019%
Ag Acres		0.000	Disaster Market	0	Taxable Base		31,352,804	Taxable Base		2,633,286	Taxable	8,758,192,561
Inv Acres		0.000	Disaster Txbl	0	Taxable Captured		33,467,449	Taxable Captured		3,318,641	Tax	26,121,807.32
Tmb Acres		0.000	Disaster Tax	0.00	Tax Captured		102,912.41	Tax Captured		10,204.82		
Annexed	0	0	Disaster Avg %	0.000				<b>Chapter 313 Value Limitation</b>	<b>Value</b>			
DeAnnexed	0	0	Est Recognizable Txbl	0				I&S Taxable		8,759,760,021		
			Est Recognizable Tax	0.00				M&O Taxable		8,759,760,021		
								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 Dist 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	\$20,000		
City of Chico (CCH)	0%	\$0	\$0	\$0	\$0		
City of Decatur (CDE)	0%	\$0	\$0	\$25,000	\$25,000		
City of Fort Worth (CFW)	20%	\$0	\$0	\$40,000	\$40,000	Yes	
City of Lake Bridgeport (CLA)	0%	\$5,000	\$0	\$15,000	\$15,000	Yes	2021
City of Newark (CNE)	0%	\$0	\$0	\$5,000	\$5,000	Yes	2021
City of New Fairview (CNF)	0%	\$0	\$0	\$10,000	\$10,000	Yes	2020
City of Paradise (CPA)	0%	\$0	\$0	\$0	\$0	Yes	2004
City of Rhome (CRH)	0%	\$0	\$0	\$40,000	\$40,000	Yes	2019
City of Runaway Bay (CRU)	0%	\$5,000	\$0	\$0	\$0	Yes	2004
Alvord ISD (SAL)	0%	\$0	\$25,000	\$10,000	\$10,000	Yes	2004
Azie ISD (SAZ)	0%	\$0	\$25,000	\$10,000	\$10,000	Yes	2004
Boyd ISD (SBO)	0%	\$0	\$25,000	***\$11,000	\$10,000	Yes	2004
Bridgeport ISD (SBR)	1%	\$0	\$25,000	\$10,000	\$10,000	Yes	2004
Chico ISD (SCH)	0%	\$0	\$25,000	\$10,000	\$10,000	Yes	2004
Decatur ISD (SDE)	0%	\$0	\$25,000	\$10,000	\$10,000	Yes	2004
Jacksboro ISD (SJA)	0%	\$0	\$25,000	\$10,000	\$10,000	Yes	2004
Krum ISD (SKR)	0%	\$0	\$25,000	\$10,000	\$10,000	Yes	2004
Northwest ISD (SNW)	0%	\$0	\$25,000	\$10,000	\$10,000	Yes	2004
Paradise ISD (SPA)	0%	\$0	\$25,000	\$10,000	\$10,000	Yes	2004
Pookville ISD (SPO)	0%	\$0	\$25,000	\$10,000	\$10,000	Yes	2004
Slide ISD (SSL)	20%	\$0	\$25,000	\$10,000	\$10,000	Yes	2004
Springtown ISD (SPR)	0%	\$0	\$25,000	\$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
Wise College Maint. (WCM)	0%	\$0	\$0	\$100,000	\$100,000	Yes	2009
Wise ESD #1 (F01)	0%	\$0	\$0	\$0	\$0		
Wise ESD #2 (F02)	0%	\$0	\$0	\$0	\$0		
WCID #1 (WT1)	0%	\$0	\$0	\$0	\$0		
Water Supply #2 (WT2)	0%	\$0	\$0	\$6,000	\$0		
Clear Creek Water (WT3)	0%	\$0	\$0	\$0	\$0		
North Ft Worth WCID (WT4)	0%	\$0	\$0	\$0	\$0		
Alpha Ranch WCID #1 (WT5)	0%	\$0	\$0	\$0	\$0		
Far North Ft Worth MUD #1 (MUD1)	0%	\$0	\$0	\$0	\$0		
New Fairview MUD #1 (MUD2)	0%	\$0	\$0	\$0	\$0		
Wise County MUD #4 (MUD4)	0%	\$0	\$0	\$0	\$0		
Rolling V Ranch WCID #2 (WT6)	0%	\$0	\$0	\$0	\$0		
Rolling V Ranch WCID #2 (WT7)	0%	\$0	\$0	\$0	\$0		
Rolling V Ranch WCID #1 (WT8)	0%	\$0	\$0	\$0	\$0		

\*\* 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)

TAXABLE YEAR	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	\$266,588,082



## 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 ARB PROTESTS

TYPE FILED	2021	2020	2019	2018	2017	2016	2015
<b>TOTAL PROTESTS FILED</b>	9115	10009	7678	12655	4657	1615	1623
REAL PROPERTY	3808	3642	4490	4093	2915	1516	1533
BUSINESS PERSONAL	169	138	152	92	88	125	127
COMMERCIAL	536	524	672	446	308	233	295
INDUSTRIAL	1971	1642					
MINERALS	2631	4148	3713	8438	1677	24	34
<b>AGENT FILED REAL</b>	4097	3500	3870	6663	1823	774	726
<b>AGENT FILED OTHER</b>							

9115 10094 9027 13069 4988 1898 1989

## 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

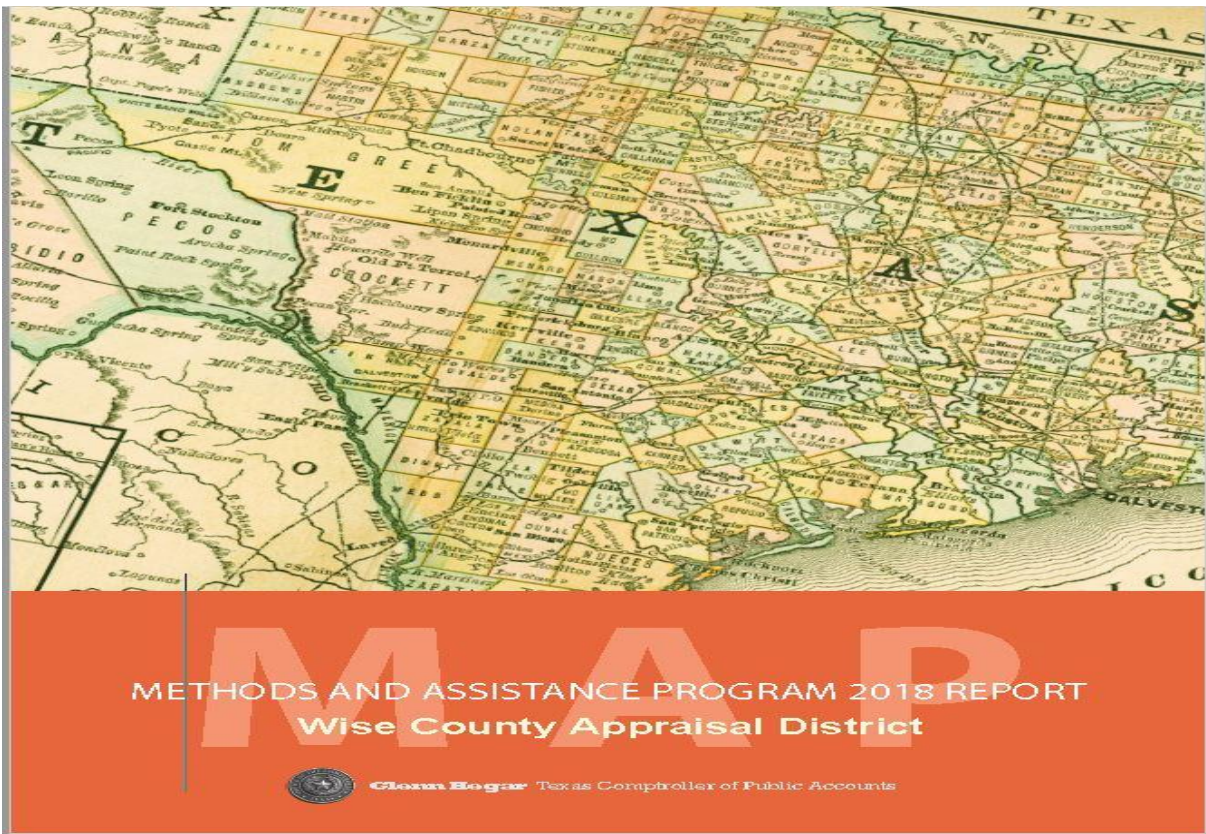
ISD	A	C1	D	E	F1	G	J	L1	OVERALL	CONF INT (Millions)		
										LOW	WCAD	HIGH
ALVORD ISD	0.9637		1.1765	0.9168		1.0192	0.9081		0.9570	288.5	294.0	318.7
BOYD ISD	0.9444		1.1162	0.9112		1.0145	0.8362		0.9618	609.7	625.7	673.9
BRIDGEPORT ISD	0.9855		1.1704	0.9627	1.0209	0.9990	0.9014	1.0009	0.9874	882.9	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

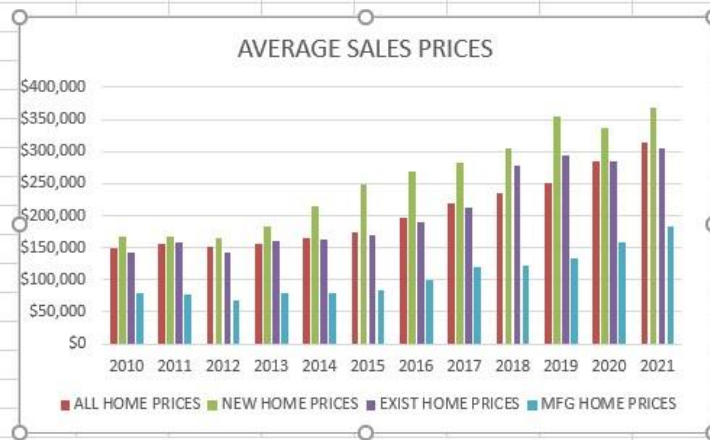
**Appraisal District Ratings:**  
 Meets All – The total point score is 100  
 Meets – The total point score ranges from 90 to less than 100  
 Needs Some Improvement – The total point score ranges from 85 to less than 90  
 Needs Significant Improvement – The total point score ranges from 75 to less 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 2010-2021

WISE COUNTY AVERAGE HOME PRICES 2010-2021												
YEAR	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
ALL HOME PRICES	\$148,113	\$156,206	\$150,815	\$157,078	\$164,207	\$173,203	\$196,428	\$220,146	\$234,657	\$249,923	\$284,324	\$313,300
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	\$367,735
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	\$304,000
MFG HOME PRICES	\$79,097	\$75,985	\$67,301	\$79,102	\$78,272	\$83,777	\$99,454	\$119,960	\$122,164	\$133,541	\$159,328	\$182,460



Source: Wise County Appraisal District, Category A (homes less than 5.0 acres), Sales, by calendar year except for 2021 (Jan-Aug only).

## 2021 LEGISLATIVE CHANGES

### HB 115 - Author: Rodriguez

Amends the requirements to obtain a charitable tax exemption for an organization that provides housing and related services to certain homeless individuals.

This Bill takes effect January 1, 2022.

### HB 533 - Author: Shine

Permits any county in Texas, regardless of population size, to conduct tax sales or auctions of seized personal property.

This Bill takes effect September 1, 2021, and only applies to an ad valorem tax sale of personal property seized under a tax warrant issued on or after that date.

### HB 1082 - Author: King, Phil

Amends Tax Code Section 25.025(a) to provide elected public officials, both statewide and locally, the discretion to withhold certain personal information from public disclosure in appraisal records. This protects information such as home address, telephone numbers, emergency contact, or social security numbers from being publicly available.

This Bill took effect on May 19, 2021.

**HB 1090** - Author: Bailes

Shortens the amount of time a chief appraiser can go back and add real property erroneously omitted from the appraisal roll from five years to three years.

This Bill takes effect September 1, 2021.

**HB 1133** - Author: Clardy

Allows counties with a population of 40,000, but less than 55,000, that previously adopted a county equalization tax the ability to revoke the equalization tax. The county commissioners court may order an election to let the county voters decide whether to maintain or revoke the county equalization tax.

This Bill takes effect immediately upon approval by the Governor.

**HB 1197** - Author: Metcalf

Extends the amount of time a religious organization can claim a property tax exemption on contiguous land purchased for the organization's expansion from six years to ten years.

This Bill takes effect January 1, 2022.

**HB 1544** - Author: Guillen

This Bill preserves the agricultural valuation for land temporarily used for sand mining. Establishes that the eligibility of land for appraisal as qualified open-space land does not terminate because the land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area if (1) the land is used for sand mining operations, (2) the owner intends to resume agricultural use to the degree of intensity, and (3) the land is reclaimed no later than the first year after sand operations began on the land.

This Bill takes effect immediately upon approval by the Governor.

**HB 1869** - Author: Burrows

Redefines "debt" for purposes of property assessment. The Bill additionally creates definitions for "refunding bond" and "self-supporting debt."

This Bill takes effect September 1, 2021.

**HB 2429** - Author: Meyer

For a taxing unit that is not required to hold an automatic tax rate election and the voters of which are not eligible to petition for an election, this Bill requires the de minimis rate be included in the tax rate notice. The Bill describes the procedure for sending property tax notices when the de minimis rate is greater than the voter-approval rate. The notice shall (1) provide the de minimis rate, (2) substitute the definition of "voter-approval tax rate," (3) add a definition of "de minimis rate," and (4) substitute the provision that provides notice that an election is required.

This Bill took effect May 15, 2021.

**HB 2535** - Author: Sanford

Excludes certain property from being considered real property. Any improvement value for chicken coops and rabbit pens used for the noncommercial production of food for personal consumption are excluded from determining the market value of real property.

This Bill takes effect January 1, 2022.

**HB 2723** - Author: Meyer

Creates more awareness and accessibility to property tax information on the internet. The Department of Information Resources is required to develop and maintain [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) no later than January 1, 2022, which will list each property tax database and includes a method to assist taxpayers in identifying the appropriate property tax database. Certain notices are now required to have links to taxpayer's local property tax databases through the new website [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes).

This Bill takes effect immediately upon approval by the Governor.

**HB 2941** - Author: Burns

Changes the way ARB members are appointed. This Bill makes local administrative district judges responsible for appointing or removing ARB members in every Texas county, regardless of county population size. Currently, the process is limited to counties with a population of 120,000 or more. This Bill takes effect immediately upon approval by the Governor.

**HB 3610** - Author: Gervin-Hawkins

Provides that open-enrollment charter schools are considered political subdivisions and that property purchased with funds received by a charter holder are exempt from property taxes. Any real property leased to independent school districts, community college districts, or open-enrollment charter schools and used exclusively for the operation or administration of the school is also exempt from property taxes. This Bill takes effect September 1, 2021.

**HB 3629** - Author: Bonnen

Changes the expiration date of a deferral or abatement of the collection of property taxes on the residence homestead of an elderly person, disabled person, or disabled veteran after the date the individual no longer owns and occupies the property as their residence homestead. This Bill takes effect September 1, 2021.

**HB 3786** - Author: Holland

Allows the Comptroller, after providing notice, to require communication with the Comptroller's office to be exchanged electronically. Such communication includes payments, notices, reports, or other items required to be submitted to the Comptroller under the Tax Code. Allows the Comptroller to adopt rules specifying the format of an item electronically submitted. This Bill takes effect September 1, 2021.

**HB 3788** - Author: Holland

Allows the Comptroller to provide required training and education courses for ARB members as distance courses. The Comptroller may adopt rules to implement training and education courses, including rules establishing criteria for course availability and for demonstrating course completion. This Bill takes effect January 1, 2022.

**HB 3833** - Author: King, Phil

Eliminates interest on ag-use rollback taxes. Limits the number of years subject to the tax penalty for change of use from five years to three years. Amends the appraisal procedures of certain nonexempt property used for low-income or moderate-income housing. This Bill takes effect immediately upon approval by the Governor, and would apply only to a change of use of land that occurred on or after that date.

**HB 3971** - Author: Meyer

Requires a chief appraiser—in determining the market value of residential real property located in an area zoned or otherwise designated as a historic district under municipal, state, or federal law—to consider the effect on the property's value of any restriction placed by the historic district on the property owner's ability to alter, improve, or repair the property. This Bill takes effect January 1, 2022.

**HJR 125** - Author: Ellzey

Proposes a constitutional amendment to affirm that a homeowner who is 55 or older at the time of their disabled spouse's death may continue to receive the school district property tax "freeze" on their homestead. Provides for a refund of any extra tax paid during the 2020 and 2021 tax years. This proposed constitutional amendment will be presented to voters at an election on November 2, 2021. If approved by the voters, the amendment expires on January 1, 2023.

**SB 63** - Author: Nelson

Allows Comptroller to receive or send communication, including notices and payments, electronically. Allows ARB members the option of completing the initial ARB training through distance learning. Identifies qualification requirements for appraisal district board of directors and employees. Sets a 90-day timeframe for the body that appoints ARB members to take action once it learns of a potential ground for removal of an ARB member. Exempts solar and wind-powered energy devices from taxation if the device primarily distributes energy for on-site use. Sets a deadline for a chief appraiser to take action on an application for certain exemptions, including agricultural and open-space. Establishes a 90-day deadline for an ARB to schedule a hearing on certain motions to correct appraisal roll. Requires protest forms to specify that a property owner may file a protest based on excessive market value, unequal appraisal, or both. Clarifies that an ARB must schedule a protest hearing as soon as practicable, but not later than the 90th day after the date the board approves the appraisal records. Requires an ARB established in a county with a population of 120,000 or more to deliver, if requested by the property owner, an electronic reminder of their protest hearing. Prohibits a chief appraiser from offering evidence, at a hearing on the denial of an agricultural appraisal, outside of the reasons provided in the notice denying the agricultural appraisal.

This Bill takes effect September 1, 2021.

**SB 334** - Author: Johnson

Allows an arbitrator in a property tax arbitration to request comparable sales data from the chief appraiser. Extends existing confidentiality requirements of this data to the arbitration process.

This Bill takes effect September 1, 2021.

**SB 611** - Author: Campbell

Expands the eligibility for the residence homestead tax exemption provided to the surviving spouse of a member of the U.S. armed services. The Bill specifies that a surviving spouse is entitled to the exemption if the member of the U.S. armed services was killed or fatally injured in the line of duty.

The Bill would take effect January 1, 2022, but only if the constitutional amendment (SJR 35) revising the residence homestead exemption is approved by voters. If not approved, the Bill would have no effect.

**SB 725** - Author: Schwertner

Provides that a portion of a parcel of land is not diverted to nonagricultural use when the portion is subject to a right-of-way that is less than 200 feet wide and that was taken by condemnation if the remainder of the parcel of land qualifies for ag appraisal. If additional taxes on land are due because the land has been diverted to a nonagricultural use as a result of a condemnation, the tax penalty is the personal obligation of the condemning entity and not the property owner from whom the property was taken.

This Bill takes effect September 1, 2021 and applies only to a change of use of land that occurs on or after that date.

**SB 742** - Author: Birdwell

Allows for installment payments of property taxes in disaster areas for property not damaged by the disaster.

Taxing units may authorize property owners to pay the tax in installments. 6

This Bill takes effect immediately upon approval by the Governor.

**SB 794** - Author: Campbell

Clarifies that a totally disabled veteran “who has been awarded” the applicable disability compensation and rating by the U.S. Department of Veterans Affairs (or its successor) is entitled to a total residential homestead.

This Bill takes effect January 1, 2022.

**SB 916** - Author: Seliger

Requires the Texas Department of Licensing and Regulation (TDLR) to include a link in a chief appraiser’s public records to (1) the Comptroller’s biennial review, and (2) the Comptroller’s school district valuation study. Allows a local governmental entity to request from TDLR information on an appraiser the entity is considering for appointment as chief appraiser. Requires TDLR to inform the entity of a notation of

noncompliance if the appraiser during two or more previous reviews under Tax Code Section 5.102 served as chief appraiser that the department determined had failed to comply with the Comptroller's recommendations. This Bill takes effect on September 1, 2021.

**SB 1088** - Author: Creighton

Limits the requirements of a property owner to send certain information to its lessee, such as a notice of appraised value, to real property.

Allows a chief appraiser to request that the chief appraiser of another appraisal district provide a list of the names of all individuals who currently receive an exemption for a residence homestead in the appraisal district for which the request is made.

This Bill takes effect September 1, 2021.

**SB 1245** - Author: Perry

Requires the Comptroller to conduct an annual farm and ranch survey for purposes of estimating the productivity value of qualified open-space land in connection with its school district property value study.

This Bill takes effect September 1, 2021.

**SB 1257** - Author: Birdwell

Expands the information that the chief appraiser who executed a property tax abatement agreement under Tax Code Ch. 312 is required to report to the Comptroller for purposes of maintaining a central registry. The chief appraiser must include in the report the kind, number, and location of all proposed property improvements for each agreement.

This Bill takes effect September 1, 2021.

**SB 1315** - Author: Lucio

Defines property that is "used as an aid or facility incidental to or useful in the operation or development of a port or waterway or in aid of navigation-related commerce."

This Bill takes effect September 1, 2021.

**SB 1421** - Author: Bettencourt

Authorizes an ARB, on motion of the chief appraiser or of a property owner, to order changes in the appraisal roll for the current tax year and for either of the two preceding tax years to correct an inaccuracy in the appraised value of tangible personal property that is the result of an error or omission in a rendition statement.

This Bill takes effect September 1, 2021.

**SB 1427** - Author: Bettencourt

Clarifies that, in order to receive a temporary disaster relief exemption under Tax Code Section 11.35, the property damage suffered must be physical in nature.

This Bill takes effect immediately upon approval by the Governor.

**SB 1438** - Author: Bettencourt

Sets standards for calculating tax rates in a disaster area.

This Bill takes effect immediately upon approval by the Governor.

**SB 1449** - Author: Bettencourt

Increases the taxable value threshold below which income-producing tangible property is eligible for a property tax exemption from \$500 to \$2,500.

This Bill takes effect January 1, 2022.

**SB 1764** - Author: Bettencourt

Authorizes a tax collector to accept certain payments electronically, with U.S. currency, with a cashier's check, or with a certified check.

This Bill takes effect immediately upon approval by the Governor.



**SB 1854** - Author: Powell

Excepts a property owner who appeals an ARB hearing through binding arbitration from paying the amount of taxes due on the portion of the property not in dispute if: (1) the property owner has elected to defer the collection of taxes on the property; (2) the deferral is still in effect; and (3) the property is the homestead of a person over 65 years old, a disabled person, or a qualifying disabled veteran or their surviving spouse or child. Taxes subject to such an appeal are not considered delinquent if the three conditions are met. This Bill takes effect September 1, 2021.

**SB 1919** - Author: Lucio

Allows taxpayers to elect that their ARB hearings be conducted by videoconference or teleconference call. This Bill does not require ARB hearings to be conducted by videoconference if the ARB is in a county with a population of less than 100,000 and the ARB lacks the technological capability to conduct a video conference. This Bill takes effect September 1, 2021.

**SJR 35** - Author: Campbell

Proposes a constitutional amendment to provide that the surviving spouse of a U.S. armed service member who is killed or fatally injured in the line of duty may receive a property tax exemption for all or part of the market value of their residence homestead. Enables SB 611.

This proposed constitutional amendment will be presented to voters at an election on November 2, 2021. If approved by the voters, the amendment takes effect January 1, 2022, applies only to a tax year beginning on or after that date, and expires on January 1, 2023.