

## 2020 ANNUAL REPORT

### INTRODUCTION

The Baylor County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district.

### MISSION

The mission of Baylor County Appraisal District is to discover, list, and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

### GOVERNANCE

The appraisal district is governed by a Board of Directors whose primary responsibilities are to:

- Establish the district's office,
- Adopt its operating budget,
- Contract for necessary services,
- Hire the Chief Appraiser,
- Appoint the Appraisal Review Board
- Provide advice and consent to the Chief Appraiser concerning the appointment of Agricultural Advisory Board,
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal service for the district,
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries

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Members of the Board of Directors are elected by the taxing units within the boundaries of Baylor County and must live within the district two years prior to serving on the board. Their terms staggered. There are no legal limits to the number of terms a board member can serve.

The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The chief appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members to the Appraisal Review Board are appointed by the Board of Directors. ARB members serve two year staggered terms. They are limited by law to serving three consecutive 2 year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aid her in determining typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

The local taxing units such as your County, School, Cities, and Emergency Services District set a tax rate from you property tax appraisal issue by the Appraisal District. The Baylor CAD serves the following taxing units:

City of Seymour

Seymour ISD

Baylor County

Rolling Plains Groundwater District

Olney ISD

Knox County

Seymour Hospital District – A small part of Olney ISD goes into Baylor County & a small part of Seymour ISD goes into Knox County.

#### LEGISLATIVE UPDATES

Baylor County Appraisal District reviews all legislation that may affect the appraisal district's operations. Once laws are passed, BCAD responds in a timely manner updating records, forms, and/or procedures.

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COMMUNICATION

- Public notice of meetings of the Board of Directors, Appraisal Review Board, and Ag Advisory Board is considered delivered if a notice of the meeting is posted in a public area of the district's office and is posted on the district's website at least seventy-two (72) hours before the commencement of the meeting.
- Official electronic communications may be made to the district through:
  - o email: [reverett@srcaccess.net](mailto:reverett@srcaccess.net) or [pvaden@srcaccess.net](mailto:pvaden@srcaccess.net)
  - o physically deliver to the district's office: 211 N. Washington Seymour, TX 76380
- Communications between the district and designated agents will be treated in the same manner as communications between the district and the property owner, provided written authorization for agent's representation can be established.
- A property tax form that requires a signature may be signed by means of an electronically captured handwritten signature.

PROPERTY TYPES APPRAISED

This District maintains approximately 7,611 parcels with property types of residential, commercial, business, mineral, utilities, and pipelines.

The following represents a summary of the property types in the district

PTAD Class	Property Type	Parcel Count	Market Value
A	Single Family Homes-----	1,903	\$75,259,630
C1	Vacant Land (Vacant Lots & Land Tracks)-----	265	\$861,370
C2	Vacant Land (Business Vacant Lots)-----	5	\$38,280
D	"Ag" Land-----	3,536	\$51,987,800
E	Farm/Ranch Improvement-----	466	\$27,759,570
F1	Commercial Real Estate-----	274	\$11,565,800
F2	Industrial Real Estate-----	7	\$167,936,640
G	Oil/Gas/Minerals-----	495	\$2,867,850
H	Tangible Personal Property-----	2	\$0
J	Real & Tangible Person Property Utilities-----	79	\$118,907,880
L1	Personal Property Commercial-----	245	\$11,577,897
L2	Personal Property Industrial & Manufacturing-----	32	\$1,207,730
M	Tangible Personal-----	29	\$476,380
S	Dealer's Special Inventory-----	4	\$848,461
X	Exempt Property-----	860	\$39,152,055

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#### PROPERTY DISCOVERY

The district aggressively seeks to discover all newly constructed or added property each year through examination of:

- Filed Material/Mechanic's Liens,
- Mobile home installation reports,
- Septic tank permits,
- Electric connection reports,
- Advertisements,
- Railroad Commission Reports (oil/gas),
- Field discovery, and
- Public "word of mouth".

#### EXEMPTION DATA

The district has various exemptions for which taxpayers may qualify, such as the standard residential homestead exemption and the over-65 residential homestead exemption. You may only apply for residence homestead on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceiling limits. The filing of this application is between January 1<sup>st</sup> and April 30<sup>th</sup>. You may file a late homestead exemption if you file it not later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county. This can transfer to the new county in which you reside.

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most common occurring exemptions are described in the Texas Property Tax Code, Chapter 11.

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RESIDENTIAL HOMESTEAD

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on home sites with a maximum of 20 acres:

ENTITY	HOMESTEAD	OVER-65	DISABLED
Baylor County	N/A	Freezes	Just Freezes
Baylor County Road	\$3,000	Freezes \$3,000	Freezes
City of Seymour	N/A	Freezes	Freezes
Seymour Hospital	N/A	N/A	N/A
Rolling Plains Groundwater Conservation	N/A	N/A	N/A
Seymour ISD	\$25,000	\$10,000 & Freezes	\$10,000 & Freezes

For school tax purpose, the over-65, disability, surviving spouse and 100% disabled veteran residential homestead exemption create a tax ceiling prohibiting increased taxes on the homestead on existing buildings. Any new area added to the home site will cause the ceiling to be readjusted and set to the subsequent tax year.

All homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent (10%) per year. However, the market value may still be reflective of the local real estate market.

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DISABLED VET

Disabled Veterans, in addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability (as described above), disabled veterans are allowed a general exemption on any on property they own based upon the percentage rating as determined by the Department of Veteran's Affairs. Current exemptions amounts, as based upon this ratings, are:

DISABLED VETERANS	Amount	Percentage
DV1	\$5,000	10-29%
DV2	\$7,500	30-49%
DV3	\$10,000	50-69%
DV4	\$12,000	70% or greater
DVHS	TOTALLY EXEMPT	100%

\*The DVHS applies only to the General Homestead Exemption

The surviving spouse and minor children of a member of the armed services who dies while on active duty will receive a \$5,000 exemption. Other commonly occurring exemptions are listed below.

OTHER EXEMPTIONS

Other commonly occurring exemptions are:

- Cemetery Exemptions,
- Religious Organizations,
- Primarily Charitable Organizations, and
- Veteran's Organizations

Other less frequently occurring exemptions are allowable and described in Chapter 11, Property Tax Code.

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APPRAISAL NOTICES

State law required the district to mail Notices of Appraised Value to property owners where:

- New property has been included for the first time on the appraisal roll,
- There has been an ownership change,
- There has been a change in taxable value of \$1,000 or more,
- The property owner filed a rendition statement of the property, or
- The property has been annexed or de-annexed to a taxing jurisdiction.

For 2020, the district 5,728 mailed notices.

The Chief Appraiser certified market and taxable values to each taxing jurisdiction in July, summarized as follows:

<u>Entity</u>	<u>Certified Market Value</u>	<u>Taxable Value</u>
Baylor County General	\$511,346,773	\$296,421,948
Baylor County Road	\$511,346,773	\$293,689,698
City of Seymour	\$88,962,067	\$78,481,312
Seymour Hospital	\$511,352,343	\$296,427,518
Seymour ISD M&O	\$506,902,863	\$297,710,298
Seymour ISD I&S	\$506,902,863	\$435,155,488
Rolling Plains Groundwater Conservation District	\$511,342,993	\$464,163,358
*Olney ISD	\$4,453,760	\$4,277,690

\*Part of Olney ISD overlaps into Baylor County

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Using the taxable values as certified by the Chief Appraisers and following the requirements of the Truth in Taxation Laws, the taxing jurisdictions adopted the following tax rates per \$100 of value:

Baylor County General -----	\$0.48662
Baylor County Road -----	\$0.09218
City of Seymour -----	\$0.50141
Seymour Hospital -----	\$0.21000
Seymour ISD M&O -----	\$0.87470
Seymour ISD I&S -----	\$0.08000
Rolling Plains Groundwater Cons. District -----	\$0.02600
Total Tax Rate (Inside City Limits) -----	\$2.27091
Total Tax Rate (Outside City Limits) -----	\$1.76950

PTAD REVIEWS

Appraisal practices are governed by the Texas Property Tax code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a Property Value Study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

The Property Value Study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is within a five percent (5%) margin the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid.



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2020  
Baylor County Appraisal District Partial  
Exemption List

Sec. 11.46. Compilation of Partial Exemptions. Each year the chief appraiser shall compile and make available to the public a list showing for each taxing unit in the district the number of each kind of partial exemption allowed in that year and the total assessed value of each taxing unit that is exempted by each kind of partial exemption. (Enacted by Acts 1979, 66<sup>th</sup> Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67<sup>th</sup> Leg., 1<sup>st</sup> C.S., Ch. 13 (H.B. 30), § 45, effective January 1, 1982.)

**2020 Seymour ISD**

<u>Partial Exemption</u>	<u>Count</u>	<u>Local</u>	<u>State</u>
B	62	\$315,610	\$315,610
DV	63	\$346,110	\$346,110
DV – 100%	20	\$314,500	\$314,500
Homestead	448	\$21,730,130	\$21,730,130
Over 65 Homestead	397	\$3,216,150	\$3,216,150
Total Exemptions	990	\$25,922,500	\$25,922,500

**2020 Baylor County General**

<u>Partial Exemption</u>	<u>Count</u>	<u>Local</u>	<u>State</u>
DV	63	\$454,990	\$454,990
DV-100%	20	\$865,360	\$865,360
Total Exemptions	83	\$1,320,350	\$1,320,350

\*Baylor County General does not offer homestead or Over 65 exemptions.

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**2020 Baylor County Road**

Partial Exemption	Count	Local	State
DV	63	\$454,990	\$454,990
DV-100%	20	\$865,360	\$865,360
<b>Total</b>	<b>83</b>	<b>\$1,320,350</b>	<b>\$1,320,350</b>
Homestead Over 65 Freeze	850 *County Road freezes at Over 65	\$0.00	\$2,732,250

**2020 Seymour Hospital District**

Partial Exemption	Count	Local	State
DV	63	\$454,990	\$454,990
DV-100%	20	\$865,360	\$865,360
<b>Total</b>	<b>80</b>	<b>\$1,320,350</b>	<b>\$1,320,350</b>

\* Seymour Hospital District does not offer homestead or Over 65 exemptions.

**2020 City of Seymour**

Partial Exemption	Count	Local	State
DV	48	\$355,530	\$355,530
DV-100%	16	\$625,600	\$625,600
<b>Total</b>	<b>64</b>	<b>\$981,130</b>	<b>\$981,130</b>

\* City of Seymour does not offer homestead or Over 65 homestead exemptions.

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**2020 Rolling Plains Groundwater Conservation District**

<u>Partial Exemption</u>	<u>Count</u>	<u>Local</u>	<u>State</u>
DV	63	\$454,990	\$454,990
DV-100%	20	\$865,360	\$865,360
Total	83	\$1,320,350	\$1,320,350

\* Rolling Plains Groundwater District does not offer homestead or Over 65 exemptions.

**2020 Olney ISD**

<u>Partial Exemption</u>	<u>Count</u>	<u>Local</u>	<u>State</u>
HS	1	\$119,990	\$119,990
Over 65	4	\$10,000	\$10,000
B	1	\$10,000	\$10,000
DV	0	\$0.00	\$0.00
DV-100%	0	\$0.00	\$0.00
Total	6	\$139,990	\$139,990