

Hood Central Appraisal District 2019 Annual Report

INTRODUCTION

Hood Central Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Texas Property Tax Code, and Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

MISSION

As public servants and taxpayers we strive to consistently appraise property and collect taxes for the taxing entities we serve, equally, uniformly and impartially in accordance to Texas Law, while attending to the taxpayers we serve in an efficient, considerate and respectful manner.

This will be accomplished 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)
- The Uniform Standards of Professional Appraisal Practice (USPAP)

GOVERNANCE

The governing body of HCAD is a Board of Directors. The Board of Directors is appointed by the elected governing boards of the taxing entities that have property within the boundaries of Hood County. To be eligible to serve on the Board of Directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment.

The Board of Directors' primary responsibilities include the following

- Establish the district's office
- Appoint the Chief Appraiser
- Approve the district's annual budget
- Contract for necessary services
- Appoint the Appraisal Review Board

- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- Approve contracts with appraisal firms to perform appraisal services for the district
- Other statutory duties

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the Board of Directors. The Chief Appraiser must be certified (or actively working toward certification) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Appraisal Review Board members are appointed by the Board of Directors. To serve on the Hood Central Appraisal District Review Board (ARB), an individual must be a resident of the appraisal district and must have resided in the district for at least two years. The ARB is responsible by statute for the hearing and determination of taxpayer protests and taxing entity challenges.

Agricultural Advisory Board members are appointed by the Board of Directors at the recommendation of the Chief Appraiser to aid in determining typical practices and standards for agricultural activities in the district.

TAXING ENTITIES SERVED

The eleven (11) taxing jurisdictions within the boundaries of HCAD are:

- City of Granbury
- City of Lipan
- City of Tolar
- Hood County
- AMUD Defined Area
- Granbury ISD
- Lipan ISD
- Tolar ISD
- Bluff Dale ISD
- Glen Rose ISD
- Godley ISD

LEGISLATIVE CHANGES

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

PROPERTY DISCOVERY

- Visual field inspections
- Aerial photography
- Homestead/Agricultural applications
- City building permits
- Direct notification from property owner
- Local real estate professional
- Contractors, developers and sales professionals of new subdivisions
- Recorded instruments from courthouse and other local government
- Building plans
- Utility companies
- Mechanic's liens, Deeds of Trust and legal news
- Texas Department of Housing & Community Affairs reports (Manufactured Homes)
- TXDOT moving permits for manufactured homes
- Sales questionnaires and fee appraisals
- Newspapers, sales brochures and magazines
- Telephone directories

RECORDS AND DATA

Hood Central Appraisal District is responsible for establishing and maintaining records for approximately 70,802 parcels of real estate, income producing personal property, mineral, industrial and utility parcels located within the boundaries of Hood County. Each parcel record contains property ownership, descriptions, characteristics, location, special appraisal information and exemption information. All parcel information is verified and updated as necessary through field inspections. New construction is located, inspected and documented in to the appraisal records.

APPEAL INFORMATION

Following guidelines established by state law, notice of appraised value are typically mailed to property owners if:

- The appraised value of the property changes by more than \$1,000 from what it was in the preceding year.
- The appraised value of the property is greater than the value rendered by the property owner.
- The property was not on the appraisal roll in the preceding year.
- The property has had an ownership change.

The Appraisal Review Board for the year 2019 had 726 cases. There were 1,234 no-shows and 1,137 accounts withdrawn. There were 2,184 accounts settled before any action before the ARB, for a total of 5,301 accounts filed in the tax year 2019.

PROPERTY TYPES APPRAISED

The following represents a summary of property types appraised by the district for 2019.

PTD CLASSIFICATIONS	PROPERTY TYPE	PARCEL COUNT	MARKET VALUE
A	Single-Family Homes	23,600	4,386,797,556
B	Multi-Family Homes	256	121,346,230
C	Vacant lots & tracts	12,976	197,666,300
D1 & D2	Rural Land	5,221	1,199,957,123
E	Farm & Ranch Improvements	3,848	656,392,267
F1	Commercial Real Property	1,269	715,373,000
F2	Industrial Real Property	23	660,762,800
G	Oil/Gas/Minerals	18,078	213,461,550
H	Tangible Personal Property Vehicles	-	-
J	Utilities	626	268,957,550
L1	Commercial Personal Property	1,866	220,388,740
L2	Industrial Personal property	443	155,144,380
M1	Mobile Homes	1,423	28,905,235
O	Residential Inventory	1,523	34,654,470
S	Dealer's Special Inventory	41	23,151,750
X	Exempt Property	998	561,865,760
	Totals	72,191	9,444,824,711

EXEMPTIONS DATA

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

RESIDENTIAL HOMESTEAD

The following chart represents the total exemption amount available to homeowners who qualify for this exemption on principal residences with a maximum of 20 acres:

JURISDICTION COUNTY	PERCENT GENERAL	OVER 65	DISABILITY	100% DISABLED VETERANS
HOOD-GENERAL FUND		15,000		100%
HOOD-LATERAL ROAD	3,000			100%
HOOD-LIBRARY		15,000		100%

CITY	PERCENT GENERAL	OVER 65	DISABILITY	100% DISABLED VETERANS
GRANBURY		20,000		100%
LIPAN				100%
TOLAR		10,000	10,000	100%

SCHOOL	PERCENT GENERAL	OVER 65	DISABILITY	100% DISABLED VETERANS
BLUFF DALE ISD		25,000	10,000	100%
GLEN ROSE ISD	20%	25,000	20,000	100%
GODLEY ISD		25,000	10,000	100%
GRANBURY ISD		25,000	10,000	100%
LIPAN ISD		25,000	10,000	100%
TOLAR ISD		25,000	10,000	100%

SPECIAL DISTRICTS

SPECIAL DISTRICTS	PERCENT GENERAL	OVER 65	DISABILITY	100% DISABLED VETERANS
ACTON MUNICIPAL UTILITY DISTRICT - DEFINED AREA				100%

TAX RATES

Using the taxable value as certified by the Chief Appraiser and following the requirements of Truth in Taxation Laws, the jurisdictions adopted the following tax rates for 2018.

JURSDICTION	M&O	I&S	TOTAL
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COUNTY

HOOD-GENERAL FUND	0.331591	0.046107	0.377698
HOOD-LATERAL ROAD	0.040361		0.040361
HOOD-LIBRARY	0.009959		0.009959

CITY

GRANBURY	0.20128	0.198105	0.399385
LIPAN	0.352465		0.352465
TOLAR	0.427433	0.050326	0.477759

SCHOOL

BLUFF DALE ISD	1.170000	0.200000	1.370000
GLEN ROSE ISD	0.900000	0.099000	0.999000
GODLEY ISD	1.040000	0.500000	1.540000
GRANBURY ISD	1.040000	0.155500	1.195500
LIPAN ISD	1.170000	0.310000	1.480000
TOLAR ISD	1.040000	0.350000	1.390000

SPECIAL DISTRICTS

ACTON MUNICIPAL UTILITY DISTRICT - DEFINED AREA		0.085000	0.085000
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CERTIFIED VALUES

The Chief Appraiser certified taxable value to each taxing jurisdiction July 25, 2019

JURSDICTION

TAXABLE VALUE

COUNTY

HOOD-GENERAL FUND	7,066,915,691
HOOD-LATERAL ROAD	7,142,395,268
HOOD-LIBRARY	7,066,334,261

CITY

GRANBURY	1,595,140,872
LIPAN	25,475,472
TOLAR	50,783,100

SCHOOL

BLUFF DALE ISD	8,872,190
GLEN ROSE ISD	88,559,516
GODLEY ISD	40,895,012
GRANBURY ISD	6,461,601,953
LIPAN ISD	114,530,919
TOLAR ISD	296,469,065

SPECIAL DISTRICTS

ACTON MUNICIPAL UTILITY DISTRICT - DEFINED AREA	40,159,340
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NEW CONSTRUCTION

The following represents 2019 Real Property New Construction for Hood County
as of July 25, 2019.

JURISDICTION

2019 NEW CONSTRUCTION MARKET VALUE

COUNTY

HOOD-GENERAL FUND	176,444,686
HOOD-LATERAL ROAD	176,444,686
HOOD-LIBRARY	176,444,686

CITY

GRANBURY	37,609,501
LIPAN	1,605,930
TOLAR	2,050,970

SCHOOL

BLUFF DALE ISD	26,180
GLEN ROSE ISD	1,310,490
GODLEY ISD	331,310
GRANBURY ISD	162,990,836
LIPAN ISD	2,983,510
TOLAR ISD	8,802,360

SPECIAL DISTRICTS

ACTON MUNICIPAL UTILITY DISTRICT - DEFINED AREA	751,210
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