

Walker CAD Annual Report

(As required by IAAO Standard 6.5.1)

The Walker 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 requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Walker County. Directors must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The Appraisal District is responsible for local property appraisal and exemption administration. The local taxing units such as your County, Schools, Cities, Emergency Service Districts, and Hospital District set tax rates after receiving their respective certified appraisal rolls submitted by the Appraisal District. The Walker CAD serves the following taxing units in both the appraisal and collections capacity.

Entity	2020 Market Value	2020 Taxable Value
Walker County	7,229,382,913	4,723,570,622
Walker County Hospital District	7,224,684,713	4,719,584,089
Huntsville ISD	5,903,956,670	3,889,284,321
City of Huntsville	2,857,492,421	2,355,597,637
New Waverly ISD	1,010,181,702	482,046,568
Richards ISD	194,019,962	67,532,522
*Trinity ISD	119,670,560	32,269,116
City of Riverside	47,421,932	41,567,481
Walker Co. Emergency Service District #1	717,217,425	494,936,468
Walker Co. Emergency Service District #2	1,441,726,710	795,301,133
Walker Co. Emergency Service District #3	925,294,684	326,237,881

*Trinity is an appraisal only entity for the CAD

The district maintains approximately 40,250 parcels with property types of residential, commercial, business, utilities, pipelines, and minerals.

2020 TAX RATES by Entity – (Ad valorem tax is per \$100 of value)

Walker County	\$0.4808
Walker County Hospital District	\$0.1136
Huntsville ISD	\$1.0378
City of Huntsville	\$0.3062
New Waverly ISD	\$1.1530
Richards ISD	\$0.9639
Trinity ISD (Walker CAD does not collect)	\$1.1771
City of Riverside	\$0.1183
Walker Co. Emergency Service District #1	\$0.0555
Walker Co. Emergency Service District #2	\$0.1000
Walker Co. Emergency Service District #3	\$0.1000

Walker CAD has an average Collection Rate of 95% and strives to build a customer friendly atmosphere to maximize the collections for the entities. The district accepts partial payments and offers payment plans via signed contract between taxpayers and the CAD on delinquent taxes for homestead property only. The Walker CAD also accepts payment using your debit or credit card via the internet thru Certified Payments at: www.certifiedpayments.net using **Jurisdiction Code 9222417**.

2020 Methods and Procedures (MAP) Results - Final Report Pending

Mandatory Requirements

	<u>PASS/FAIL</u>
1. Does the appraisal district have up-to-date appraisal maps?	Pass
2. Is the implementation of the appraisal district's most recent reappraisal plan current?	Pass
3. 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
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	Pass

Appraisal District Activities

	RATING
Governance	100
Taxpayer Assistance	100
Operating Procedures	100
Appraisal Standards, Procedures, and Methodology	100

2019 Property Value Study (PVS) Analysis

Category	Huntsville ISD	New Waverly ISD	Richards ISD	Trinity ISD
SINGLE FAMILY RESIDENCES (Category A)	.9708	.9521	1.068	N/A
MULTI FAMILY (Category B)	.9349	N/A	N/A	N/A
VACANT LOTS (Category C)	N/A	N/A	N/A	N/A
RURAL LAND (Category D)	1.0915	1.0944	1.1173	N/A
RURAL RESIDENTIAL (Category E)	.9386	1.0167	1.0196	N/A
COMMERCIAL (Category F)	.9385	.9133	N/A	N/A

The State Comptroller's Office conducts the Property Value Study to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is within a 5% percent 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. Walker CAD received local value for Huntsville ISD, New Waverly ISD, Richards ISD, & Trinity ISD.

Walker County Appeals Data - 2020

An Appraisal Review Board is a group of citizens authorized to resolve disputes between taxpayers and the appraisal district. The ARB hears taxpayer protests. The ARB also hears issues that a taxing unit may challenge about the appraisal district's actions. In taxpayer protests, it listens to both the taxpayer and the chief appraiser. Arbitrations, District Court Appeals, and State Office of Administrative Hearings are options that may be pursued after an ARB decision has been made.

Protest Status	Number of Accounts
Protest Filed	2,389
Settlement & Waiver Received	545
Settlement & Waiver Received – Reduced	862
Taxpayer Withdrawal	285
Taxpayer Withdrawal – Reduced	12
No Show at ARB Hearing	371
ARB Final – No Change in Value	184
ARB Final – Change in Value	79
Late Protest Filed- Hearing Denied by ARB	24
ARB Dismissal for No Appointment of Agent	0
Additional Late File after Certification	27

Walker County New Construction Value - 2020

Each year the appraisal district staff works diligently in correctly identifying and assessing new value located throughout the county. This new value is in the form of new construction, value from partially completed new construction in the prior year, and additions to existing properties and omitted properties. The addition of this new value to the tax roll each year is a critical part of the effective tax rate calculation for each taxing authority each year.

Entity	2020 New Market Value	2020 New Value Taxable
Walker County	226,981,069	165,981,446
Walker County Hospital District	227,021,299	165,528,676
Huntsville ISD	211,086,939	148,706,418
City of Huntsville	135,406,242	83,182,216
New Waverly ISD	13,934,240	13,794,739
Richards ISD	893,720	893,720
*Trinity ISD	1,141,440	1,070,650
City of Riverside	654,280	649,286
Walker Co. Emergency Service District #1	9,121,497	8,311,733
Walker Co. Emergency Service District #2	40,223,240	38,798,240
Walker Co. Emergency Service District #3	13,130,330	12,799,750

Exemption Data: The State of Texas allows for various exemptions that taxpayers may qualify for and application must be made thru the Appraisal District. Residents may apply for their Homestead and Over-65 or Disabled Person exemption for their primary residence. Application can be made on only one property in a tax year. A homestead may include up to a maximum of 20 acres of land utilized as residential. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year in which you are making application. The filing of this application is between January 1 and April 30 with a provision that allows a late filing deadline for the homestead exemption if you file it no later than two years after the date taxes become delinquent. The Over-65 or Disabled Person exemption for school taxes includes a school tax limitation, commonly referred to as "Tax Ceiling" or "Freeze". Some taxing units such as county and cities may also offer Over-65 or Disabled Person exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30 with a provision that allows a late filing deadline for the Over-65 exemption if you file it no later than one year after the anniversary date of the qualifying birthday. You may transfer the accrued savings from your over-65 or Disabled person ceiling if you move, depending on where you relocate. The savings earned on the school tax can be transferred anywhere in Texas, and the savings from other entities can transfer within that entity.

Exemption Data by Entity

JURISDICTION EXEMPTION

<u>CODE & JURISDICTION</u>		<u>EXEMPTION AMOUNT</u>
HC - CITY OF HUNTSVILLE	(1 ST Effective Freeze '05)	\$12,000 OPTIONAL OVER 65 YEARS OLD \$10,000 DISABLED PERSON \$ 5,000 - 12,000 DISABLED VETERAN
RC - CITY OF RIVERSIDE		\$12,000 OPTIONAL OVER 65 YEARS OLD OR DISABLED PERSON \$5,000 - 12,000 DISABLED VETERAN
HI - HUNTSVILLE ISD		\$25,000 RESIDENTIAL HOMESTEAD \$10,000 MANDATED OVER 65 YEARS OLD OR DISABLED PERSON \$ 6,000 OPTIONAL OVER 65 YEARS OLD \$ 5,000 - 12,000 DISABLED VETERAN
NI - NEW WAVERLY ISD		\$25,000 RESIDENTIAL HOMESTEAD \$10,000 MANDATED OVER 65 YEARS OLD OR DISABLED PERSON <u>NO</u> OPTIONAL OVER 65 YEARS OLD \$5,000 - 12,000 DISABLED PERSON
RI – RICHARDS ISD		\$25,000 RESIDENTIAL HOMESTEAD \$10,000 MANDATED OVER 65 YEAR OLD OR DISABLED PERSON <u>NO</u> OPTIONAL OVER 65 YEAR OLD \$5,000 - 12,000 DISABLED VETERAN
WH - HOSPITAL DISTRICT	(No Freeze)	\$12,000 OPTIONAL 65 YEARS OLD \$5,000 - 12,000 DISABLED VETERAN \$10,000 DISABLED PERSON
WC - WALKER COUNTY	(Freeze '05)	\$12,000 OPTIONAL OVER 65 YEARS OLD \$5,000 - 12,000 DISABLED VETERAN \$10,000 DISABLED PERSON
NC - CITY OF NEW WAVERLY	(Freeze '05)	\$12,000 OPTIONAL OVER 65 YEARS OLD \$5,000 - 12,000 DISABLED VETERAN \$10,000 DISABLED PERSON

VETERAN EXEMPTIONS
APPLICABLE TO ALL JURISDICTIONS:

A disabled veteran is entitled to an exemption from taxation of a portion of the assessed value of a property that the veteran owns and designates in accordance to the schedule below. The filing of this application is between January 1 and April 30 with a provision that allows a late filing deadline for the disabled veteran exemption if you file it no later than five years after the date taxes become delinquent.

- 1. 10% TO 29%.....\$5,000 EXEMPTION
- 2. 30% TO 49%.....\$7,500 EXEMPTION
- 3. 50% TO 69%.....\$10,000 EXEMPTION
- 4. 70% OR MORE.....\$12,000 EXEMPTION
- 5. 10% OR MORE & OVER 65.....\$12,000 EXEMPTION
- 6. LOSS OF LIMBS, BLINDNESS, OR PARAPLEGIA\$12,000 EXEMPTION
- 7. SURVIVOR OF VETERAN.....Amount @ Time of Veteran's Death
- 8. DVHS 100% Disability rating OR Unemployable.....100% Exempt – All Jurisdictions

Additional Exemptions

In addition to the above mention exemptions, taxpayers may make application to the Appraisal District and may qualify for exemptions under Sections 11.251, 11.253, and 11.31 of the Texas Property Tax Code. Each taxing unit must take action to tax or not tax the property as mandated by the Texas Constitution. Under Section 11.251, Trinity ISD and Richards ISD have taken action to continue to tax items that fall under this section while all other jurisdictions allow for an exemption from taxation. Additionally, Richards ISD, ESD1, Trinity ISD, and New Waverly ISD have taken action to continue to tax items under Section 11.253 while all other jurisdictions allow for an exemption from taxation.

Exemption Breakdown by Entity - 2020

Walker County		2020 CERTIFIED TOTALS			As of Certification
Property Count: 7,684		FA - Walker County ESD 1 Grand Totals			7/24/2020 10:15:06PM
Exemption Breakdown					
Exemption	Count	Local	State	Total	
DV1	25	0	210,200	210,200	
DV2	16	0	120,750	120,750	
DV3	16	0	102,000	102,000	
DV3S	1	0	10,000	10,000	
DV4	71	0	318,640	318,640	
DV4S	1	0	12,000	12,000	
DVHS	49	0	5,749,238	5,749,238	
EX	2	0	85,430	85,430	
EX (Prorated)	6	0	73,491	73,491	
EX-XJ	1	0	585,830	585,830	
EX-XN	9	0	163,820	163,820	
EX-XR	5	0	67,220	67,220	
EX-XV	63	0	27,978,560	27,978,560	
EX-XV (Prorated)	2	0	40,524	40,524	
EX366	9	0	1,470	1,470	
Totals		0	35,519,173	35,519,173	

Walker County

2020 CERTIFIED TOTALS

As of Certification

Property Count: 8,086

FB - Walker County ESD 2
Grand Totals

7/24/2020

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
CH	2	225,319	0	225,319
DV1	12	0	97,000	97,000
DV2	6	0	54,000	54,000
DV3	10	0	104,000	104,000
DV4	52	0	418,000	418,000
DV4S	4	0	24,000	24,000
DVHS	28	0	7,337,264	7,337,264
EX	10	0	879,910	879,910
EX-XN	9	0	382,110	382,110
EX-XR	4	0	80,500	80,500
EX-XV	130	0	152,914,870	152,914,870
EX366	2	0	540	540
FR	2	818,942	0	818,942
PC	1	123,410	0	123,410
SO	1	10,000	0	10,000
Totals		1,177,671	162,292,194	163,469,865

Walker County

2020 CERTIFIED TOTALS

As of Certification

Property Count: 5,098

FC - Walker County ESD 3
Grand Totals

7/24/2020

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Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	15	0	121,338	121,338
DV2	4	0	39,000	39,000
DV3	5	0	31,476	31,476
DV4	38	0	248,567	248,567
DVHS	24	0	2,998,024	2,998,024
EX	2	0	47,020	47,020
EX (Prorated)	2	0	44,819	44,819
EX-XN	3	0	212,430	212,430
EX-XR	6	0	270,050	270,050
EX-XV	20	0	3,863,620	3,863,620
EX366	1	0	120	120
PC	1	242,732	0	242,732
Totals		242,732	7,876,464	8,119,196

Walker County

2020 CERTIFIED TOTALS

As of Certification

Property Count: 12,363

HC - Huntsville City
Grand Totals

7/24/2020

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Exemption Breakdown

Exemption	Count	Local	State	Total
CH	8	10,425,206	0	10,425,206
CHODO	2	39,907,940	0	39,907,940
DP	181	1,533,022	0	1,533,022
DV1	23	0	227,000	227,000
DV1S	1	0	5,000	5,000
DV2	19	0	186,000	186,000
DV3	27	0	280,000	280,000
DV4	78	0	538,380	538,380
DV4S	7	0	72,000	72,000
DVHS	48	0	8,284,879	8,284,879
EX	30	0	13,051,230	13,051,230
EX (Prorated)	14	0	939,490	939,490
EX-XG	1	0	455,380	455,380
EX-XI	1	0	1,563,130	1,563,130
EX-XL	1	0	447,250	447,250
EX-XN	9	0	834,230	834,230
EX-XR	1	0	315,190	315,190
EX-XU	1	0	586,820	586,820
EX-XV	358	0	318,024,930	318,024,930
EX-XV (Prorated)	2	0	168,271	168,271
EX366	53	0	14,810	14,810
FR	6	24,246,066	0	24,246,066
OV65	1,897	21,345,708	0	21,345,708
OV65S	7	84,000	0	84,000
PC	1	263,950	0	263,950
SO	3	46,000	0	46,000
Totals		97,851,892	345,993,990	443,845,882

Walker County

2020 CERTIFIED TOTALS

As of Certification

Property Count: 33,302

HI - Huntsville ISD
Grand Totals

7/24/2020

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Exemption Breakdown

Exemption	Count	Local	State	Total
CH	9	10,433,706	0	10,433,706
CHODO	2	39,907,940	0	39,907,940
DP	552	0	4,176,281	4,176,281
DV1	86	0	724,068	724,068
DV1S	3	0	15,000	15,000
DV2	46	0	412,837	412,837
DV3	66	0	603,460	603,460
DV3S	1	0	10,000	10,000
DV4	239	0	1,417,727	1,417,727
DV4S	9	0	96,000	96,000
DVHS	149	0	22,149,102	22,149,102
EX	40	0	13,728,870	13,728,870
EX (Prorated)	21	0	1,046,532	1,046,532
EX-XG	1	0	455,380	455,380
EX-XI	2	0	2,404,530	2,404,530
EX-XJ	1	0	585,830	585,830
EX-XL	1	0	447,250	447,250
EX-XN	13	0	1,381,060	1,381,060
EX-XR	29	0	905,740	905,740
EX-XU	1	0	586,820	586,820
EX-XV	559	0	448,098,765	448,098,765
EX-XV (Prorated)	5	0	209,569	209,569
EX366	85	0	22,580	22,580
FR	6	24,246,066	0	24,246,066
HS	9,434	0	207,801,298	207,801,298
OV65	4,380	21,290,904	37,109,134	58,400,038
OV65S	19	103,079	174,993	278,072
PC	3	386,870	0	386,870
SO	5	65,510	0	65,510
Totals		96,434,075	744,562,826	840,996,901

Walker County

2020 CERTIFIED TOTALS

As of Certification

Property Count: 5,145

NI - New Waverly ISD
Grand Totals

7/24/2020 10:15:06PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
CH	2	225,319	0	225,319
DP	112	0	851,225	851,225
DPS	1	0	10,000	10,000
DV1	9	0	56,000	56,000
DV2	6	0	54,000	54,000
DV3	4	0	42,000	42,000
DV4	37	0	290,000	290,000
DV4S	4	0	24,000	24,000
DVHS	23	0	4,323,639	4,323,639
EX	6	0	488,730	488,730
EX-XN	9	0	177,940	177,940
EX-XV	75	0	96,253,240	96,253,240
EX366	2	0	540	540
FR	2	818,942	0	818,942
HS	1,394	0	29,991,611	29,991,611
OV65	605	0	4,909,949	4,909,949
PC	1	123,410	0	123,410
Totals		1,167,671	137,472,874	138,640,545

Walker County

2020 CERTIFIED TOTALS

As of Certification

Property Count: 722

R.C - Riverside City
Grand Totals

7/24/2020 10:15:06PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	16	104,040	0	104,040
DV1	3	0	29,000	29,000
DV3	2	0	22,000	22,000
DV4	9	0	27,800	27,800
DV4S	1	0	12,000	12,000
DVHS	7	0	306,056	306,056
EX-XN	3	0	31,840	31,840
EX-XV	18	0	1,919,240	1,919,240
EX366	1	0	10	10
OV65	80	702,090	0	702,090
OV65S	1	12,000	0	12,000
Totals		818,130	2,347,946	3,166,076

Walker County

2020 CERTIFIED TOTALS

As of Certification

Property Count: 703

RI - Richards ISD
Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
CH	1	0	0	0
DP	9	0	72,240	72,240
DV1	1	0	12,000	12,000
DV3	1	0	12,000	12,000
DV4	4	0	24,000	24,000
DVHS	3	0	1,098,260	1,098,260
EX-XN	1	0	0	0
EX-XV	32	0	34,693,520	34,693,520
EX-XV (Prorated)	1	0	1,670	1,670
HS	188	0	4,285,730	4,285,730
OV65	89	0	781,446	781,446
OV65S	1	0	10,000	10,000
PC	1	242,732	0	242,732
Totals		242,732	40,990,866	41,233,598

Walker County

2020 CERTIFIED TOTALS

As of Certification

Property Count: 1,232

T1 - Trinity ISD
Grand Totals

7/24/2020

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	16	0	55,760	55,760
DV1	1	0	12,000	12,000
DV2	1	0	7,500	7,500
DV4	8	0	41,870	41,870
DVHS	8	0	369,514	369,514
EX	1	0	5,770	5,770
EX (Prorated)	1	0	11,268	11,268
EX-XN	1	0	0	0
EX-XV	3	0	809,740	809,740
HS	108	0	2,012,934	2,012,934
OV65	57	0	421,468	421,468
Totals		0	3,747,824	3,747,824

Walker County

2020 CERTIFIED TOTALS

As of Certification

Property Count: 40,254

WC - Walker County
Grand Totals

7/24/2020

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	711,692	0	711,692
CH	12	10,659,025	0	10,659,025
CHODO	2	39,907,940	0	39,907,940
DP	689	5,530,211	0	5,530,211
DPS	1	10,000	0	10,000
DV1	97	0	828,538	828,538
DV1S	3	0	15,000	15,000
DV2	53	0	477,438	477,438
DV3	71	0	667,460	667,460
DV3S	1	0	10,000	10,000
DV4	288	0	1,829,587	1,829,587
DV4S	13	0	120,000	120,000
DVHS	183	0	32,607,003	32,607,003
EX	47	0	14,223,370	14,223,370
EX (Prorated)	22	0	1,057,800	1,057,800
EX-XG	1	0	455,380	455,380
EX-XI	2	0	2,404,530	2,404,530
EX-XJ	1	0	585,830	585,830
EX-XL	1	0	447,250	447,250
EX-XN	14	0	1,559,000	1,559,000
EX-XR	29	0	905,740	905,740
EX-XU	1	0	586,820	586,820
EX-XV	668	0	579,855,265	579,855,265
EX-XV (Prorated)	6	0	211,239	211,239
EX366	87	0	23,120	23,120
FR	8	25,065,008	0	25,065,008
OV65	5,131	53,488,674	0	53,488,674
OV65S	20	221,992	0	221,992
PC	5	753,012	0	753,012
SO	5	65,510	0	65,510
Totals		136,413,064	638,870,370	775,283,434

2020 CERTIFIED TOTALS

Property Count: 40,256

WH - Walker County Hospital District
Grand Totals

7/24/2020

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
CH	12	10,659,025	0	10,659,025
CHODO	2	39,907,940	0	39,907,940
DP	689	5,530,211	0	5,530,211
DPS	1	10,000	0	10,000
DV1	97	0	828,538	828,538
DV1S	3	0	15,000	15,000
DV2	53	0	477,438	477,438
DV3	71	0	667,460	667,460
DV3S	1	0	10,000	10,000
DV4	288	0	1,829,587	1,829,587
DV4S	13	0	120,000	120,000
DVHS	183	0	32,607,003	32,607,003
EX	47	0	14,223,370	14,223,370
EX (Prorated)	22	0	1,057,800	1,057,800
EX-XG	1	0	455,380	455,380
EX-XI	2	0	2,404,530	2,404,530
EX-XJ	1	0	585,830	585,830
EX-XL	1	0	447,250	447,250
EX-XN	14	0	1,559,000	1,559,000
EX-XR	29	0	905,740	905,740
EX-XU	1	0	586,820	586,820
EX-XV	668	0	579,855,265	579,855,265
EX-XV (Prorated)	6	0	211,239	211,239
EX366	87	0	23,120	23,120
FR	8	25,065,008	0	25,065,008
OV6S	5,131	53,488,699	0	53,488,699
OV6SS	20	221,992	0	221,992
PC	5	753,012	0	753,012
SO	5	65,510	0	65,510
Totals		135,701,397	638,870,370	774,571,767