

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. The Texas Legislation meets on odd-numbered years to establish laws for local officials to adhere to in determining the value of property, ensuring that values are equal and uniform, setting tax rates and collecting taxes. Legislative updates are customarily published by the Property Tax Assistance Division of the Texas Comptroller of Public Accounts for utilization by appraisal district staff members.

A seven- member Board of Directors is the governing body of the Walker County Appraisal District. Members of this board 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	2021 Market Value	2021 Taxable Value
Walker County	7,929,410,739	5,249,979,486
Walker County Hospital District	7,924,464,829	5,245,608,165
Huntsville ISD	6,472,095,779	4,312,860,929
City of Huntsville	3,105,651,858	2,536,762,508
New Waverly ISD	1,108,816,984	563,751,700
Richards ISD	215,150,793	73,698,380
*Trinity ISD	138,153,964	39,754,550
City of Riverside	53,847,358	47,506,787
Walker Co. Emergency Service District #1	825,719,807	587,977,901
Walker Co. Emergency Service District #2	1,607,271,458	944,860,291
Walker Co. Emergency Service District #3	1,016,460,532	375,844,938

**Trinity is an appraisal only entity for the CAD*

The district maintains approximately 40,650 parcels with property types of residential, commercial, business, utilities, pipelines, and minerals.

2021 TAX RATES by Entity – (Ad valorem tax is per \$100 of value)

Walker County	\$0.4799
Walker County Hospital District	\$0.1136
Huntsville ISD	\$1.0599
City of Huntsville	\$0.3075
New Waverly ISD	\$1.1503
Richards ISD	\$1.0770
Trinity ISD (Walker CAD does not collect)	\$1.1771
City of Riverside	\$0.1090
Walker Co. Emergency Service District #1	\$0.0600
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 on any account at any time and can offer payment plans for homestead property only with a signed contract between taxpayer and the CAD on delinquent taxes. 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

<u>Mandatory Requirements</u>	<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 – 2021 PVS Results Pending

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 - 2021

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 if not satisfied with an ARB decision.

Protest Status	Number of Accounts
Protest Filed	2623
Settlement & Waiver Received	423
Settlement & Waiver Received – Reduced	1017
Taxpayer Withdrawal	241
Taxpayer Withdrawal – Reduced	6
No Show at ARB Hearing	411
ARB Final – No Change in Value	366
ARB Final – Change in Value	134
Late Protest Filed- Hearing Denied by ARB	19

Walker County New Construction Value - 2021

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, additions to existing properties, and any property discovered that was omitted in a prior year. The addition of this new value to the tax roll every year is a critical part of the annual tax rate calculation process for each taxing authority.

Entity	2021 New Market Value	2021 New Value Taxable
Walker County	193,808,110	165,857,116
Walker County Hospital District	193,808,110	165,857,116
Huntsville ISD	169,835,580	141,258,427
City of Huntsville	89,751,480	70,279,810
New Waverly ISD	20,696,780	20,507,050
Richards ISD	2,357,590	2,357,590
*Trinity ISD	855,340	839,441
City of Riverside	2,068,100	2,068,100
Walker Co. Emergency Service District #1	12,028,390	11,971,934
Walker Co. Emergency Service District #2	49,476,600	49,266,063
Walker Co. Emergency Service District #3	15,216,815	13,434,053

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 the property (or be a qualified heir) and must make application. Effective Sept. 1, 2021, a homestead exemption may be prorated if occupancy is after January 1 of the tax year in which you are making application. The filing period for a HS application is between January 1 and April 30 with a provision that allows for late filing if the application is submitted not 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 period for an Over-65 application is between January 1 and April 30 with a provision that allows for a late filing if the application is submitted not 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 NO 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 abovementioned 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 - 2021

Walker County

2021 CERTIFIED TOTALS

As of Certification

Property Count: 7,790

FA - Walker County ESD 1
Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	25	0	199,768	199,768
DV2	16	0	113,300	113,300
DV3	16	0	112,000	112,000
DV3S	1	0	10,000	10,000
DV4	75	0	347,305	347,305
DV4S	1	0	12,000	12,000
DVHS	51	0	7,187,140	7,187,140
EX	4	0	174,590	174,590
EX (Prorated)	1	0	288	288
EX-XJ	1	0	690,150	690,150
EX-XN	10	0	136,600	136,600
EX-XR	5	0	87,690	87,690
EX-XV	66	0	24,109,611	24,109,611
EX-XV (Prorated)	2	0	65,431	65,431
EX 366	16	0	2,450	2,450
SO	1	7,520	0	7,520
Totals		7,520	33,248,323	33,255,843

Walker County

2021 CERTIFIED TOTALS

As of Certification

Property Count: 8,654

FB - Walker County ESD 2
Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
CH	1	252,420	0	252,420
DV1	15	0	114,000	114,000
DV2	6	0	54,000	54,000
DV3	9	0	96,000	96,000
DV4	62	0	474,501	474,501
DV4S	4	0	33,500	33,500
DVHS	36	0	10,064,530	10,064,530
EX	6	0	491,660	491,660
EX (Prorated)	4	0	140,332	140,332
EX-XN	13	0	453,170	453,170
EX-XR	4	0	82,400	82,400
EX-XV	131	0	142,831,440	142,831,440
EX 366	13	0	4,510	4,510
FR	1	508,616	0	508,616
PC	1	101,540	0	101,540
SO	3	11,000	0	11,000
Totals		873,576	154,840,043	155,713,619

Walker County

2021 CERTIFIED TOTALS

As of Certification

Property Count: 5,265

FC - Walker County ESD 3
Grand Totals

7/21/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	16	0	128,338	128,338
DV2	5	0	51,000	51,000
DV3	6	0	43,510	43,510
DV4	40	0	239,335	239,335
DVHS	24	0	3,158,061	3,158,061
EX	2	0	67,440	67,440
EX-XN	5	0	296,910	296,910
EX-XR	6	0	310,150	310,150
EX-XV	23	0	7,603,491	7,603,491
EX-XV (Prorated)	1	0	7,020	7,020
EX366	3	0	780	780
Totals		0	11,906,035	11,906,035

Walker County

2021 CERTIFIED TOTALS

As of Certification

Property Count: 12,691

HC - Huntsville City
Grand Totals

7/21/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
CH	8	10,182,724	0	10,182,724
CHODO	2	42,163,880	0	42,163,880
DP	184	1,580,260	0	1,580,260
DV1	24	0	232,000	232,000
DV1S	2	0	10,000	10,000
DV2	18	0	174,000	174,000
DV3	26	0	266,000	266,000
DV4	80	0	495,508	495,508
DV4S	11	0	108,000	108,000
DVHS	50	0	9,651,045	9,651,045
DVHSS	2	0	327,120	327,120
EX	47	0	15,439,470	15,439,470
EX (Prorated)	7	0	31,700	31,700
EX-XG	1	0	475,920	475,920
EX-XI	1	0	1,607,130	1,607,130
EX-XL	1	0	513,800	513,800
EX-XN	10	0	810,460	810,460
EX-XR	1	0	339,440	339,440
EX-XU	1	0	566,350	566,350
EX-XV	373	0	388,389,980	388,389,980
EX-XV (Prorated)	2	0	678	678
EX366	59	0	16,260	16,260
FR	5	18,514,839	0	18,514,839
OV65	1,987	22,245,478	0	22,245,478
OV65S	7	84,000	0	84,000
PC	1	204,970	0	204,970
SO	3	45,880	0	45,880
Totals		95,022,031	419,454,861	514,476,892

2021 CERTIFIED TOTALS

Property Count: 33,802

HI - Huntsville ISD
Grand Totals

7/21/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
CH	11	16,070,624	0	16,070,624
CHODO	2	42,163,880	0	42,163,880
DP	566	0	4,186,973	4,186,973
DV1	90	0	724,248	724,248
DV1S	4	0	20,000	20,000
DV2	53	0	444,801	444,801
DV3	63	0	587,233	587,233
DV3S	1	0	10,000	10,000
DV4	262	0	1,502,030	1,502,030
DV4S	13	0	132,000	132,000
DVHS	168	0	28,851,041	28,851,041
DVHSS	4	0	410,833	410,833
EX	53	0	15,744,800	15,744,800
EX (Prorated)	14	0	182,901	182,901
EX-XG	1	0	475,920	475,920
EX-XI	2	0	2,556,710	2,556,710
EX-XJ	1	0	690,150	690,150
EX-XL	1	0	513,800	513,800
EX-XN	14	0	1,327,180	1,327,180
EX-XR	29	0	1,021,310	1,021,310
EX-XU	2	0	3,475,390	3,475,390
EX-XV	578	0	516,032,993	516,032,993
EX-XV (Prorated)	6	0	174,984	174,984
EX366	87	0	21,331	21,331
FR	5	18,514,839	0	18,514,839
HS	9,749	0	213,103,274	213,103,274
OV65	4,660	22,651,867	39,484,154	62,136,021
OV65S	19	105,438	175,729	281,167
PC	3	317,129	0	317,129
SO	5	53,400	0	53,400
Totals		99,877,177	831,849,785	931,726,962

Walker County

2021 CERTIFIED TOTALS

As of Certification

Property Count: 731

RC - Riverside City
Grand Totals

7/21/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	15	92,041	0	92,041
DV1	3	0	29,000	29,000
DV3	3	0	34,000	34,000
DV4	10	0	41,760	41,760
DV4S	1	0	12,000	12,000
DVHS	7	0	318,644	318,644
EX	1	0	6,900	6,900
EX-XN	3	0	66,010	66,010
EX-XV	17	0	1,690,010	1,690,010
EX-XV (Prorated)	1	0	41,415	41,415
EX366	8	0	1,750	1,750
OV65	86	746,525	0	746,525
OV65S	1	12,000	0	12,000
Totals		850,566	2,241,489	3,092,055

Walker County

2021 CERTIFIED TOTALS

As of Certification

Property Count: 710

RI - Richards ISD
Grand Totals

7/21/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	9	0	74,964	74,964
DV1	1	0	12,000	12,000
DV3	1	0	12,000	12,000
DV4	4	0	24,000	24,000
DVHS	4	0	1,540,785	1,540,785
EX-XN	2	0	0	0
EX-XV	32	0	37,437,610	37,437,610
EX366	3	0	230	230
HS	190	0	4,352,566	4,352,566
OV65	94	0	835,754	835,754
OV65S	1	0	10,000	10,000
PC	1	247,207	0	247,207
Totals		247,207	44,299,909	44,547,116

Walker County

2021 CERTIFIED TOTALS

As of Certification

Property Count: 1,230

TI - Trinity ISD
Grand Totals

7/21/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	10	0	40,001	40,001
DV1	1	0	12,000	12,000
DV2	1	0	7,500	7,500
DV4	9	0	38,930	38,930
DVHS	8	0	387,594	387,594
EX	1	0	23,690	23,690
EX-XN	1	0	0	0
EX-XV	3	0	900,910	900,910
EX366	4	0	560	560
HS	102	0	2,035,437	2,035,437
OV65	66	0	490,131	490,131
Totals		0	3,936,753	3,936,753

Walker County

2021 CERTIFIED TOTALS

As of Certification

Property Count: 41,248

WC - Walker County
Grand Totals

7/21/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	574,614	0	574,614
CH	12	16,323,044	0	16,323,044
CHODO	2	42,163,880	0	42,163,880
DP	695	5,479,301	0	5,479,301
DPS	1	10,000	0	10,000
DV1	104	0	854,106	854,106
DV1S	4	0	20,000	20,000
DV2	58	0	486,801	486,801
DV3	67	0	637,500	637,500
DV3S	1	0	10,000	10,000
DV4	314	0	1,922,649	1,922,649
DV4S	17	0	165,500	165,500
DVHS	205	0	41,425,217	41,425,217
DVHSS	4	0	445,833	445,833
EX	60	0	16,260,150	16,260,150
EX (Prorated)	14	0	182,901	182,901
EX-XG	1	0	475,920	475,920
EX-XI	2	0	2,556,710	2,556,710
EX-XJ	1	0	690,150	690,150
EX-XL	1	0	513,800	513,800
EX-XN	15	0	1,555,700	1,555,700
EX-XR	29	0	1,021,310	1,021,310
EX-XU	2	0	3,475,390	3,475,390
EX-XV	688	0	643,217,933	643,217,933
EX-XV (Prorated)	6	0	174,984	174,984
EX366	90	0	22,591	22,591
FR	6	19,023,455	0	19,023,455
OV65	5,447	56,251,372	0	56,251,372
OV65S	20	222,875	0	222,875
PC	5	665,876	0	665,876
SO	7	64,400	0	64,400
Totals		140,778,817	716,115,145	856,893,962

2021 CERTIFIED TOTALS

Property Count: 41,250

WH - Walker County Hospital District
Grand Totals

7/21/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
CH	12	16,323,044	0	16,323,044
CHODO	2	42,163,880	0	42,163,880
DP	695	5,479,301	0	5,479,301
DPS	1	10,000	0	10,000
DV1	104	0	854,106	854,106
DV1S	4	0	20,000	20,000
DV2	58	0	486,801	486,801
DV3	67	0	637,500	637,500
DV3S	1	0	10,000	10,000
DV4	314	0	1,922,649	1,922,649
DV4S	17	0	165,500	165,500
DVHS	205	0	41,425,217	41,425,217
DVHSS	4	0	445,833	445,833
EX	60	0	16,260,150	16,260,150
EX (Prorated)	14	0	182,901	182,901
EX-XG	1	0	475,920	475,920
EX-XI	2	0	2,556,710	2,556,710
EX-XJ	1	0	690,150	690,150
EX-XL	1	0	513,800	513,800
EX-XN	15	0	1,555,700	1,555,700
EX-XR	29	0	1,021,310	1,021,310
EX-XU	2	0	3,475,390	3,475,390
EX-XV	688	0	643,217,933	643,217,933
EX-XV (Prorated)	6	0	174,984	174,984
EX366	90	0	22,591	22,591
FR	6	19,023,455	0	19,023,455
OV65	5,447	56,251,397	0	56,251,397
OV65S	20	222,875	0	222,875
PC	5	665,876	0	665,876
SO	7	64,400	0	64,400
Totals		140,204,228	716,115,145	856,319,373