

WILSON COUNTY  
APPRAISAL  
DISTRICT  
2018 ANNUAL  
REPORT

The Property Tax Assistance Division of the Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of the Texas Constitution defines five basic rules for the property taxes:

Property taxes must be equal and uniform.

Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions".

There are limited exceptions to this rule, such as productivity value for agricultural land.

Each property must have a single appraised value. All property is taxable unless federal or state law exempts it from taxation. Property owners have the right to reasonable notice of increased in the appraised value of their property.

The Wilson County Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purpose. Appraisal districts are local government political subdivisions of the state responsible for appraising property within county boundaries. Prior to the creation of appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become a Registered Professional Appraiser.

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.

If you have any questions about information contained in this report please call Phone: (830)-393-3065

# 2018 ANNUAL APPRAIAL DISTRICT REPORT

## **Administrative:**

1. The Wilson County Appraisal District certified the 2018 appraisal roll timely.
2. The District has a total parcel count of 40,488.
3. Total Market value for 2018 is \$5,002,351,210.
4. Total Taxable Value for 2018 is \$3,389,894,165
5. Total New Value (Market) for 2018 is \$103,687,912.
6. Net Operating Budget for 2018 is \$1,153,747.
7. The average residence homestead market value for 2018 is \$180,110
8. The district was able to appraise the county at \$28.50.
9. The district identified additional resources to gather sales and lease information for commercial and rural properties.
10. During the year of 2018 the District did not receive any arbitration.

## **Appraisal**

1. In order to establish quality control, appraisers do not do their own data entry. The district's goal is to promote appraiser development and produce accurate appraisal records.
  - The supervisor reviews a random sample of work from each appraiser to determine if an appraiser is having difficulty with any of the appraisal concepts, data collection or mass appraisal techniques.
  - Constructive feedback is offered to the appraiser. Any corrections required are completed by the appraiser.
  - This results in an increase to appraiser's accuracy in their work along with a decrease in errors in the appraisal records.
2. The districts identified and appraised all parcels in one in one of the three re-appraisal areas. All parcels are identified as either part of the Re-appraisal Area (Year1), (Year2) or (Year3).
3. All parcels within the Subdivisions and Cities are to be appraised for 2018 have been either field inspected or reviewed per aerial to verify and update the property records.

4. All schedules that were adopted and adjusted in the 2018 appraisal year have been applied on area properties within the 2018 re-appraisal year area.
5. All sales not within the 2018-year areas were also analyzed to ensure market value are reflected on all properties with the district.
6. The Marshall & Swift Cost Building Guide and sales of commercial property were utilized in valuing the structures on commercial properties.
7. The district continues to use the sign in sheet during notice season. The first come first served method has proven a very efficient and fair way to treat taxpayers. This system allows management to monitor the number of taxpayers in the office, minimize the waiting time and improve work flow.

### **Legislative Changes**

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

# **EXEMPTION DATA**

## **HOMEOWNERS**

Persons who own their residence on January 1, 2018 may claim their home as a residence homestead. The filing of this document is only necessary if the homeowner has changed homesteads since January 1, 2017, or has become eligible for the first time.

## **OVER 65 AND DISABLED HOMEOWNERS**

The Texas legislature allows many local government entities to grant substantial tax relief for homeowners who are over-65 or disabled. A minimum of \$10,000 value exemption is available from all school district. In addition, over-65 and disabled homeowners may have the amount of County and School taxes frozen the year they are 65 or disabled. A taxpayer is not eligible for both over-65 and a disability exemption. Disabled applicants must furnish a determination letter from Social Security. Over-65 and disabled persons are also eligible to defer paying the tax on their residential homestead if they wish. The taxes continue to accrue during the deferral along with an interest rate of 8% annually, but no attempt will be made to force payment during the deferral. Details and application for deferral can be obtained from any appraisal office or the State Comptroller.

## **DISABLED VETERANS**

Persons who have been declared disabled by the Veteran's Administration are eligible for additional exemptions on property they own. The VA declaration letter is mailed annually, but the appraisal district only needs a copy in the first year of eligibility or if the percentage of disability changes. Also, the Texas Legislature passed HB 3616 providing for a 100% exemption for the residence homestead of disabled veterans with a 100% disability rating or individual employability due to the disability.

## **FARM AND RANCH OWNERS**

Farmers and ranchers may be entitled to receive an alternate method of appraisal determined by farm income to the property. This method is available to farms and ranches raising commercial crops or livestock or which are used as wildlife habitat under State guidelines. An application for agricultural use value and additional information is available from the appraisal district. Re-filing is only necessary if you are requested to do so by the Chief Appraiser.

## **EXEMPTIONS APPLICATIONS**

Exemption applications for all property tax exemptions including total exemptions for charitable, religious and other total exemptions may be obtained from an appraisal district nearest you or through the State Comptroller's Office at 1-800-22-9121 or at [www.window.state.tx.us/taxinfo/proptax](http://www.window.state.tx.us/taxinfo/proptax)

## **BUSINESS PERSONAL PROPERTY OWNERS**

State law now requires the filing of a rendition declaring what types of business personal property that a person or company owns. Failure to file the rendition by April 15<sup>th</sup> will result in a 10% penalty. If a fraudulent rendition is filed, a 50% penalty is mandated. A blank rendition can be obtained from the appraisal district office where the property is located. A 30-day filing extension is available by written request.

## APPEAL DATA

Approximately 17,000 parcels of the 40,491 parcels in Wilson County received notice of appraised value from the Wilson County Appraisal District. Notices were mailed out by April 1, 2018. Your city, county, school district's and other local taxing units will use the appraisal district's value to set your 2018 property taxes.

Pursuant to Sec. 25.19 (A) of the Texas Property Tax Code the Chief Appraiser shall deliver a clear and understandable written notice to the following property owner's if:

- 1) The appraised value of the property is greater than it was in the preceding year;
- 2) The appraised value of the property is greater than the value rendered by the property owner; or
- 3) The property was not on the appraisal roll in the preceding year.

The notice also contains important information about the property's location, its ownership and property tax exemptions that have been applied to the property. It will also include an **estimate** of 2018 taxes by local taxing units.

Property owners who disagree with the appraised value of their property, the exemptions or any other action by the appraisal district have the right to appeal to the a Wilson County Appraisal Review Board (ARB), however, the appraisal district's staff will be available to discuss any matters regarding your appraisal notice informally at any time prior to your scheduled hearing date. The ARB is an independent panel of citizens responsible for hearing and settling property owner protest. The deadline for filing a protest with the ARB is June 1 or 30 days after the appraisal district mailed you a notice of appraised value, whichever is later. **(PLEASE NOTE DEADLINE ON YOUR NOTICE)**

Texas Comptroller Susan Combs' publication, *Texas Property Taxpayer's Remedies*, explains in detail how to protest your property appraisal, what issues the ARB can consider, and what to expect during a protest hearing. The publication also discusses the option of taking your case to court or entering into binding arbitration if you are dissatisfied with the outcome of your ARB hearing. A condensed version of this publication will be included with your notice.

The complete Texas Property Taxpayer's Remedies is available from the Wilson County Appraisal District at 1611 Railroad St. Floresville, TX 78114. Tel: (830)-393-3065. The publication is also available on the state Comptroller's web site at [www.window.state.tx.us](http://www.window.state.tx.us) or by calling the Comptroller's Property Tax Assistance Division at (800)-252-9121.