



## COLEMAN COUNTY APPRAISAL DISTRICT 2023 ANNUAL REPORT

### INTRODUCTION

The Coleman County Appraisal District is a political subdivision of the State of Texas created on January 1, 1980. The Constitution of the State of Texas, the Texas Property Tax Code, and The Rules of the Texas Comptroller's Property Tax Assistance Division govern the operation of the appraisal district.

### MISSION STATEMENT

The mission of the Coleman County Appraisal District is to achieve fair and equitable values among all classes of property by maintaining the highest standards in mass appraisal practices and maintaining accurate and complete property records. We are guided by the goals of providing quality service to the public, developing high-performance employees through continuing education and training, and by efficiently managing district growth through the use of technological tools which expedite the workflow and dissemination of information to the staff, taxing entities, and the public. We are dedicated to serving the citizens of this community.

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
- The International Association of Assessing Officers (IAAO)
- The Uniform Standards of Professional Appraisal Practice (USPAP)

### GOVERNANCE

The district is governed by a **Board of Directors** with the primary responsibilities to:

- Establish the district's office
- Adopt its operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Provide advice and consent to the Chief Appraiser concerning the appointment of the Agricultural Advisory Board
- Approve contracts with appraisal firms selected by the Chief Appraiser to perform appraisals

- Make and adopt general policies on the operations of the district
- Biennially develop a written plan for the periodic reappraisal of the property within the district

To be eligible to serve on the Board of Directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. The board is appointed by the taxing entities in this district.

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

**Appraisal Review Board Members** are appointed by the Local Administrative District Judge to settle value disputes between the property owner and the district. They serve staggered terms and may serve 3 consecutive terms of 2 years. The Texas Comptroller instructs the board members on their course of duties.

The **Agricultural Advisory Board** is appointed by the Board of Directors at the recommendation of the Chief Appraiser. This board helps determine typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

## **TAXING JURISDICTIONS**

The Coleman County Appraisal District is responsible for appraising properties within the boundaries of Coleman County. The following jurisdictions fall within that scope:

- Coleman County General
- Coleman County Road
- City of Coleman
- City of Novice
- City of Santa Anna
- Coleman Hospital District
- Bangs ISD
- Coleman ISD
- Cross Plains ISD
- Panther Creek CISD
- Santa Anna ISD

## AGRICULTURAL PRODUCTIVITY VALUES

The Texas Comptroller is required by law to develop agricultural productivity values for qualifies open-space lands, instead of market value. The Agricultural Advisory Board meets once a year in October to fill out the Texas Farm and Ranch Survey. This information from the survey will be used to develop the Agricultural Productivity Values for Coleman County.

## PROPERTY TYPES APPRAISED

The district is comprised of 14,264 property accounts comprising residential, commercial, land, and business personal property accounts. The District contracts with Thomas Y. Pickett Co. to appraise industrial property, oil and gas, other sub-surface interests, water systems, gas distribution systems, electric and telephone companies, railroads, pipelines, cable companies, and industrial personal property in the district.

The following represents a summary of property types with the certified values appraised by the district for 2023.

<b>PTAD Classifications</b>	<b>Property Type</b>	<b>Parcel Count</b>	<b>Market Value</b>
A	Single Family Residential	3,576	\$166,716,470
B	Multifamily Residential	31	\$2,879,780
C1	Vacant Lots	1,747	\$2,536,930
D1	Qualified Open-Space Land	5,322	\$2,001,279,350
D2	Farm/Ranch Imps-Qualified	1,348	\$23,740,841
E	Rural Residential Non-Qualified	2,313	\$236,102,999
F1	Commercial Real Property	512	\$34,101,190
F2	Industrial Real Property	19	\$2,672,240
G1	Oil and Gas	1,570	\$9,843,530
J1	Water Systems	1	\$4,630
J2	Gas Distribution Systems	8	\$6,590,060
J3	Electric Companies	36	\$67,672,700
J4	Telephone Companies	41	\$4,638,710
J5	Railroads	17	\$49,115,870
J6	Pipelines	294	\$9,759,130
J7	Cable Companies	1	\$60,060
J9	Railroad Rolling Stock	2	\$13,046,652
L1	Personal Property Commercial	415	\$18,197,730
L2	Personal Property Industrial	115	\$6,592,170
M1	Mobile Homes Personal Property	97	\$3,229,170
S	Special Inventory	9	\$1,845,090

<b>LAND TYPE DESCRIPTION</b>	<b>TOTAL ACRES</b>	<b>MARKET VALUE</b>	<b>AG VALUE</b>
Dryland Crop	167,831	\$410,519,504	\$12,303,010
Improved Pasture	27,993	\$72,488,004	\$1,792,712
Native Pasture	561,174	\$1,466,388,712	\$28,687,918
Wildlife	19,793	\$51,883,130	\$1,075,200
<b>TOTALS</b>	<b>776,792</b>	<b>\$2,001,279,350</b>	<b>\$43,858,840</b>

### **2023 TAXING UNITS - TAXABLE VALUES AND RATES**

<b>Taxing Units</b>	<b>Number of Properties</b>	<b>Taxable Value</b>	<b>Tax Rates</b>
Coleman County General	14,264	\$632,385,152	0.600700
Coleman County Road	14,262	\$612,312,447	0.222000
City of Coleman	3,516	\$156,041,040	0.470729
City of Novice	222	\$4,296,920	0.475211
City of Santa Anna	883	\$39,656,830	0.649453
Coleman Hospital District	14,262	\$638,755,750	0.330000
Bangs ISD	106	\$2,177,890	0.794100
Coleman ISD	7,738	\$217,159,446	0.826300
Cross Plains ISD	276	\$6,079,270	0.757500
Panther Creek CISD	3,280	\$141,118,157	0.808700
Santa Anna ISD	2,862	\$134,223,644	0.741100

### **TAX EXEMPTION INFORMATION**

COUNTY REGULAR HOMESTEAD – 10% OR MINIMUM OF \$5,000  
COUNTY ROAD REGULAR HOMESTEAD - 10% **OR**  
A MINIMUM OF \$5,000 PLUS \$3,000 - \$8,000 MINIMUM

SCHOOL DISTRICTS:  
REGULAR HOMESTEAD - \$100,000  
OVER 65 OR DISABILITY - \$10,000

DISABLED VETERANS' EXEMPTION APPLIES TO ALL TAXING ENTITIES  
10-30% Disability - \$ 5,000  
31-50% Disability - \$ 7,500  
51-70% Disability - \$10,000  
71-100% Disability - \$12,000

ALL DISTRICTS GIVE EARLY PAYMENT DISCOUNTS – 3% OCTOBER, 2% NOVEMBER, 1% DECEMBER

SPLIT PAYMENTS - ½ PAYMENT CAN BE MADE IN OCTOBER OR NOVEMBER AND LAST ½ PAYMENT CAN BE PAID BY JUNE 30<sup>TH</sup> OF THE FOLLOWING YEAR WITH NO PENALTY.

## **DISTRICT INFORMATION**

Contact Information: Eva Bush, Chief Appraiser 325-625-4155

Email: ebush@colemancad.net

District Website – colemancad.net

### **Helpful Information available on the website:**

Board of Directors

Appraisal Review Board Members

Agricultural Advisory Board Members

Staff Members

Taxing Entities

Historical Tax Rates

Exemption and Special Use (Ag) Applications

Frequently Asked Questions

Current Press Releases