

COLEMAN COUNTY APPRAISAL DISTRICT



2024 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
- Appoints 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 adopt 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 2024 Coleman County Appraisal District Board of Directors are:

Jay Dalton – Chairman
Josh Hale – Member
Scotty Lawrence – Member
Stacey Mendoza – Vice-Chairman
Sarah Worsham - Secretary

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 (ARB) 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 2024 Coleman County Appraisal Review Board Members are:

Michael Murray – Chairman
Becky Ogden – Member
Marsha Spinks - Secretary

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.

The 2024 Coleman County Appraisal District Agricultural Advisory Board Members are:

Jack Knox – Advisor
Mitzi Mays – Chairman
Kevin McMahon – Advisor
Michael Palmer – Professional Advisor

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

PROPERTY APPEALS

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or authorized tax agent may file an appeal with the Appraisal Review Board (ARB) having authority to hear the matter protested. The District schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB.

The ARB members do not work for appraisal districts but rather arbitrate exemptions and appraisal value disputes between property owners and Coleman CAD. The ARB is a body appointed by the local administrative judge. After the hearing, the ARB approves and submits the appraisal records to the Chief Appraiser who then certifies the appraisal roll values to the taxing entities.

BINDING ARBITRATION

Property owners may appeal the Appraisal Review Board decision through binding arbitration as an alternative to filing suit in state district court if the value determined by the ARB does not exceed five million.

LITIGATION

If taxpayers are dissatisfied with the ARB's findings, they can appeal its decision to the district court in Coleman County. Within 60 days of receiving the ARB's written order, the taxpayer must file a petition for review with the district court.

Taxpayers are also required to pay partial taxes, usually the amount of taxes that are not disputed before the delinquency date (February 1). They may ask the court to excuse

them from prepaying taxes; to do so, they must file an oath attesting to their inability to pay the taxes in question and argue that prepaying the taxes restrains their right to go to court on the protest. The court will hold a hearing and decide the terms or conditions of the payment.

METHODS AND ASSISTANCE PROGRAM (MAP)

The Texas Legislature requires the Comptroller to review every appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology at least every two years. These are called MAP reviews. Every appraisal district in Texas gets a review every other year.

REAPPRAISAL PLAN

The Texas Property Tax Code requires a written plan biennially for the periodic reappraisal of all property within the boundaries of our county. The Coleman CAD Reappraisal Plan will follow this schedule:

2025 – Coleman ISD; Cross Plains ISD; North Section of the City of Coleman starting from the North side of Walnut Street

2026 – Santa Anna ISD; Bangs ISD; Southeast section of the City of Coleman starting from the South side of Walnut Street and the East side of Commercial Street

2027 – Panther Creek CISD; Southwest section of the City of Coleman starting from the South side of Walnut Street and the West side of Commercial Street

All city and rural property, commercial property, utilities and personal property will be reappraised in each of the three market areas.

The Coleman CAD contracts with Thomas Y. Pickett & Co. to appraise the utilities, i.e., pipelines, electrical companies, telephone companies, towers, etc.

RATIO STUDY

The primary analytical tool used by the appraisers to measure and improve performance is the ratio study. The district ensures that the appraised values it produces meet the standards of accuracy in several ways. Overall sales ratios are generated for each school district, city, neighborhood, and house classification to allow the appraiser to review general market trends and provide an indication of market change over a specified period of time. The main source used in the ratio study is "Sales Letters". These letters are mailed to each new property owner requesting the price paid for the property. Coleman CAD also uses the Multiple Listing Service for sales information.

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 appraises 12,304 property accounts comprised of residential, commercial, land, and business personal property accounts. The District contracts with Thomas Y. Pickett Co. to appraise 9,256 property accounts comprised of 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 Property Tax Assistance Division of the Texas State Comptroller's Office requires properties to be identified by type using a standard identification code. The following represents a summary of property types with the certified values appraised by the district for 2024.

PTAD Classifications	Property Type	Parcel Count	Market Value
A	Single Family Residential	3,470	\$344,087,280
B	Multifamily Residential	26	\$4,058,422
C1	Vacant Lots	1,441	\$13,615,610
D1	Qualified Open-Space Land	5,442	\$2,648,953,550
D2	Farm/Ranch Imps-Qualified	1,891	\$128,402,407
E	Rural Residential Non-Qualified	2,297	\$307,614,798
F1	Commercial Real Property	484	\$46,842,362
F2	Industrial Real Property	19	\$3,725,460
G1	Oil and Gas	8,499	\$7,431,760
J1	Water Systems	1	\$5,560
J2	Gas Distribution Systems	8	\$7,394,000
J3	Electric Companies	36	\$67,721,710
J4	Telephone Companies	41	\$5,005,720
J5	Railroads	21	\$46,906,590
J6	Pipelines	296	\$8,690,210
J7	Cable Companies	1	\$72,070
J9	Railroad Rolling Stock	2	\$11,401,530
L1	Personal Property Commercial	325	\$17,896,510
L2	Personal Property Industrial	116	\$6,239,120
M1	Mobile Homes Personal Property	92	\$6,026,370
S	Special Inventory	9	\$1,846,220
TOTAL MARKET VALUE \$3,683,937,259			

LAND TYPE DESCRIPTION	TOTAL ACRES	MARKET VALUE	AG VALUE
Dryland Crop	168,096	\$596,328,430	\$13,886,490
Improved Pasture	129	\$521,110	\$8,910
Native Pasture	590,290	\$1,981,034,230	\$31,973,990
Wildlife	20,130	\$71,977,740	\$1,159,270
TOTALS	778,645	\$2,649,861,510	\$47,028,660

The following is a list of taxable values by taxing units for 2024 and the exemptions administered by the Coleman County Appraisal District:

2024 TAXING UNITS - TAXABLE VALUES AND RATES

Taxing Units	Number of Properties	Taxable Value	Tax Rates
Coleman County General	21,560	\$694,657,315	0.584700
Coleman County Road	21,558	\$676,197,603	0.222000
City of Coleman	3,520	\$177,917,099	0.436438
City of Novice	223	\$5,222,796	0.413145
City of Santa Anna	877	\$42,949,788	0.597171
Coleman Hospital District	21,558	\$704,455,029	0.336091
Bangs ISD	109	\$3,405,948	0.767300
Coleman ISD	11,773	\$247,434,009	0.755200
Cross Plains ISD	295	\$7,298,330	0.757500
Panther Creek CISD	5,124	\$156,588,549	0.819900
Santa Anna ISD	4,121	\$141,517,923	0.736720

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 30TH OF THE FOLLOWING YEAR WITH
NO PENALTY

LEGISLATIVE CHANGES

The House of Representatives and the state Senate constitute the Texas Legislature. The Legislature's duties include consideration of proposed laws and resolutions, consideration of proposed constitutional amendments for submission to the voters, and appropriation of all funds for the operation of state government. All bills for raising revenue considered by the Legislature must originate in the House of Representatives. The House alone can bring impeachment charges against a statewide officer, which the Senate must try.

The Legislature of the State of Texas, operating under the biennial system, convenes its regular sessions at noon on the second Tuesday in January of odd-numbered years. The maximum duration of a regular session is 140 days. The governor is given authority under the state constitution to convene the Legislature at other times during the biennium. Such sessions are called special and reserved for legislation that the governor deems critically essential in state affairs. Called sessions are limited to 30 days, during which the Legislature is permitted to pass laws only on subjects submitted by the governor in calling for the session.

The 88th Texas Legislature passed hundreds of bills and killed many more during the 140-day legislative session. From the multi-billion-dollar state budget to a list of bills that would amend the Texas Constitution, the Texas Legislature focused on local government spending and property tax law.

NEW TEXAS PROPERTY TAX LAW

The centerpiece of the package is Senate Bill 2. It lowers the school property tax rate for all homeowners and business properties. Texas homeowners will also see their homestead exemption increase from \$40,000 to \$100,000. Homeowners over 65 and disabled will see their homestead exemption rise to \$110,000.

SB 2 also includes a "circuit breaker" provision for non-homesteaded residential and commercial properties. This will limit the annual growth of tax bills for all such properties worth \$5 million or less to no more than 20 percent under a three-year pilot project. The bill contains a provision that will let voters in counties of more than 75,000 people elect three members of their countywide appraisal boards starting in May 2024.

A second bill, SB 3, will provide franchise tax relief for small business owners. Both the House and Senate approved House Joint Resolution 2, which will put a constitutional amendment in place to enact the property tax cuts on the November ballot. "Texans should take note of the November 7, 2024, constitutional amendment election date so they can vote in favor of this historic tax relief and several other key measures for the future of our state," said Lieutenant Governor Dan Patrick in a statement after the Senate unanimously passed HJR 2.

The voting did not come without some drama. House Democrats attempted to introduce a series of amendments to SB 2, all of which Republicans blocked as not germane to the governor's special session proclamation. Representative Gene Wu (D-Houston) tried

unsuccessfully to attach an amendment that would have extended property tax relief to renters.

Even so, the measures passed with overwhelming bipartisan support. "The passage of this \$18 billion package is a testament to the unwavering commitment of Texas leaders to address the concerns of taxpayers and provide significant relief from the burden of escalating property taxes," said House Speaker Dade Phelan in a statement.

Following HJR 2's signature in the House, Speaker Phelan adjourned the chamber sine die, effectively ending the second special session of the 88th Legislature.

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