



COLEMAN COUNTY APPRAISAL DISTRICT 2022 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 14,183 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 2022.

PTAD Classifications	Property Type	Parcel Count	Market Value
A	Single Family Residential	3,577	\$143,152,920
B	Multifamily Residential	30	\$2,174,700
C1	Vacant Lots	1,755	\$2,405,530
D1	Qualified Open-Space Land	5,330	\$2,007,899,990
D2	Farm/Ranch Imps-Qualified	1,357	\$20,278,029
E	Rural Residential Non-Qualified	2,268	\$158,159,221
F1	Commercial Real Property	516	\$30,522,410
F2	Industrial Real Property	19	\$2,259,680
G1	Oil and Gas	1,555	\$9,185,780
J1	Water Systems	1	\$4,630
J2	Gas Distribution Systems	8	\$5,725,350
J3	Electric Companies	35	\$66,695,090
J4	Telephone Companies	40	\$4,733,180
J5	Railroads	17	\$43,821,860
J6	Pipelines	294	\$10,660,960
J7	Cable Companies	1	\$27,550
J9	Railroad Rolling Stock	2	\$12,626,216
L1	Personal Property Commercial	396	\$16,438,030
L2	Personal Property Industrial	116	\$5,969,280
M1	Mobile Homes Personal Property	95	\$2,153,240
S	Special Inventory	10	\$1,583,490

LAND TYPE DESCRIPTION	TOTAL ACRES	MARKET VALUE	AG VALUE
Dryland Crop	165,959	\$405,871,021	\$9,806,369
Improved Pasture	27,892	\$72,230,874	\$1,562,308
Native Pasture	556,598	\$1,454,793,665	\$23,121,634
Wildlife	28,701	\$75,004,430	\$1,284,940
TOTALS	779,150	\$2,007,899,990	\$35,775,251

2022 TAXING UNITS - TAXABLE VALUES AND RATES

Taxing Units	Number of Properties	Taxable Value	Tax Rates
Coleman County General	14,183	\$542,018,855	0.676200
Coleman County Road	14,181	\$522,253,058	0.241100
City of Coleman	3,509	\$145,884,151	0.460006
City of Novice	221	\$3,922,300	0.491175
City of Santa Anna	883	\$31,759,790	0.694558
Coleman Hospital District	14,181	\$548,192,321	0.350000
Bangs ISD	104	\$2,047,860	0.958500
Coleman ISD	7,727	\$222,899,594	1.032400
Cross Plains ISD	243	\$5,705,900	0.942900
Panther Creek CISD	3,265	\$114,945,973	1.089240
Santa Anna ISD	2,842	\$114,106,310	1.024470

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 - \$40,000
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.

DISTRICT INFORMATION

Contact Information: Eva Bush, Chief Appraiser 325-625-4155
Email: billjones@web-access.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