

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. Members of the Board of Directors 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 District, 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	2016 Market Value	2016 Taxable Value
Walker County	4,927,608,536	2,599,938,953
Walker County Hospital District	4,923,727,856	3,115,798,664
Huntsville ISD	3,962,035,282	2,144,546,798
City of Huntsville	1,847,006,533	1,355,346,053
New Waverly ISD	703,740,279	275,741,670
Richards ISD	157,288,723	34,840,988
*Trinity ISD	103,413,262	20,815,584
City of Riverside	33,551,663	23,648,606
Emergency Service District #1	505,917,073	330,904,262
Emergency Service District #2	943,720,466	464,968,607

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

The district maintains approximately 37,800 parcels with property types of residential, commercial, business, utilities, pipelines, and minerals.

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 and reside in your home on January 1 of the tax year in which you are making application. 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 of this application is between January 1 and April 30 with a provision that allows a late filing deadline for the homestead exemption if you file it no later than one year after the date taxes become delinquent. 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 I.S.D.		\$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 I.S.D.		\$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 I.S.D.		\$25,000 RESIDENTIAL HOMESTEAD \$10,000 MANDATED OVER 65 YEAR OLD OR DISABLED PERSON NO 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:

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

2016 TAX RATES by Entity – (Ad valorem tax is per \$100 of value)

Walker County	\$0.6157
Walker County Hospital District	\$0.1346
Huntsville ISD	\$1.18
City of Huntsville	\$0.3809
New Waverly ISD	\$1.36
Richards ISD	\$1.04
Trinity ISD (Walker CAD does not collect)	\$1.13
City of Riverside	\$0.1561
Walker County Emergency Service District #1	\$0.06
Walker County Emergency Service District #2	\$0.10

Walker CAD has an average Collection Rate of 95% and strive to build a customer friendly atmosphere to maximize the collections for the entities. The district accepts partial payments and offers payment plans via signed contract between taxpayers and the CAD on delinquent taxes for homestead property only. The Walker CAD also accepts payment using your debit or credit card via the internet thru Official Payment at: www.officialpayments.com using Jurisdiction Code 6328.

Methods And Procedures (MAP) Results – 2016

Mandatory Requirements

PASS/FAIL

1. Does the appraisal district have up-to-date appraisal maps?
2. Is the implementation of the appraisal district's most recent reappraisal plan current?
3. Does the appraisal district comply with its written procedures for appraisal?
4. Are values reproducible using the appraisal district's written procedures and appraisal records?

Appraisal District Activities

RATING

Governance	92
Taxpayer Assistance	100
Operating Procedures	100
Appraisal Standards, Procedures, and Methodology	100

2015 Property Value Study (PVS) Analysis

Category	Huntsville ISD	New Waverly ISD	Richards ISD
SINGLE FAMILY RESIDENCES	.9497	1.0011	N/A
VACANT LOTS	N/A	N/A	N/A
RURAL LAND	.9340	.9410	N/A
COMMERCIAL	.9967	1.0190	N/A

The Property Value Study is conducted by the State Comptroller's Office 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 has received local value for all three school districts tested; Huntsville ISD, New Waverly ISD and Richards ISD.