

# 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	2017 Market Value	2017 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 38,100 parcels with property types of residential, commercial, business, utilities, pipelines, and minerals.

## 2017 TAX RATES by Entity – (Ad valorem tax is per \$100 of value)

Walker County	\$0.5815
Walker County Hospital District	\$0.1254
Huntsville ISD	\$1.18
City of Huntsville	\$0.3666
New Waverly ISD	\$1.36
Richards ISD	\$1.04
Trinity ISD (Walker CAD does not collect)	\$1.29
City of Riverside	\$0.1438
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 strives 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 Certified Payments at: [www.certifiedpayments.net](http://www.certifiedpayments.net) using **Jurisdiction Code 9222417**.

## Methods and Procedures (MAP) Results – 2016

### Mandatory Requirements

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

### Appraisal District Activities

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

### 2017 Property Value Study (PVS) Analysis

Category	Huntsville ISD	New Waverly ISD	Richards ISD
SINGLE FAMILY RESIDENCES	.9663	.9646	.9954
VACANT LOTS	N/A	N/A	N/A
RURAL LAND	.9888	.9906	1.0020
COMMERCIAL	.9581	1.0147	N/A

The State Comptroller's Office conducts the Property Value Study 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 received local value for all three school districts tested in 2015; Huntsville ISD, New Waverly ISD and Richards ISD.

## Walker County Appeals Data

An Appraisal Review Board is a group of citizens authorized to resolve disputes between taxpayers and the appraisal district. The ARB hears taxpayer protests. The ARB also hears issues that a taxing unit may challenge about the appraisal district's actions. In taxpayer protests, it listens to both the taxpayer and the chief appraiser. Arbitrations, District Court Appeals, and State Office of Administrative Hearings are options that may be pursued after and ARB decision has been made.

Protest Status	Number of Accounts
<b>Protest Filed</b>	<b>1770</b>
Settlement & Waiver Received	345
Settlement & Waiver Received – Reduced	637
Taxpayer Withdrawal	182
Taxpayer Withdrawal – Reduced	5
No Show at ARB Hearing	243
ARB Final – No Change in Value	238
ARB Final – Change in Value	99
Late Protest Filed- Hearing Denied by ARB	7
Additional Late File after Certification	14

## Walker County New Construction Value

Each year the appraisal district staff works diligently in correctly identifying and assessing new value located throughout the county. This new value is in the form of new construction, value from partially completed new construction in the prior year, and additions to existing properties and omitted properties. The addition of this new value to the tax roll each year is a critical part of the effective tax rate calculation for each taxing authority each year.

Entity	2017 New Market Value	2017 New Value Taxable
Walker County	\$97,586,531	\$94,310,912
Walker County Hospital District	\$97,623,841	\$94,348,222
Huntsville ISD	\$84,407,389	\$80,228,775
City of Huntsville	\$37,611,849	\$35,195,466
New Waverly ISD	\$11,149,882	\$10,904,640
Richards ISD	\$1,534,080	\$1,515,610
*Trinity ISD	\$532,490	\$527,030
City of Riverside	\$969,860	\$964,810
Emergency Service District #1	\$9,610,160	\$9,064,080
Emergency Service District #2	\$18,427,942	\$18,315,702

**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 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 two years after the date taxes become delinquent. 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 Over-65 exemption if you file it no later than one year after the anniversary date of the qualifying birthday. 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 &amp; JURISDICTION</u>	<u>EXEMPTION AMOUNT</u>
HC - CITY OF HUNTSVILLE <i>(1<sup>ST</sup> Effective Freeze '05)</i>	\$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 <b>NO</b> 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:**

A disabled veteran is entitled to an exemption from taxation of a portion of the assessed value of a property that the veteran owns and designates in accordance to the schedule below. The filing of this application is between January 1 and April 30 with a provision that allows a late filing deadline for the disabled veteran exemption if you file it no later than five years after the date taxes become delinquent.

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

**Exemption Breakdown by Entity**

Walker County		2017 CERTIFIED TOTALS			As of Certification
Property Count: 7,460		FA - Walker County ESD 1 ARB Approved Totals			12/7/2017 10:11:29AM
Exemption Breakdown					
Exemption	Count	Local	State	Total	
DV1	30	0	210,000	210,000	
DV2	14	0	120,750	120,750	
DV3	17	0	123,220	123,220	
DV3S	1	0	10,000	10,000	
DV4	54	0	338,373	338,373	
DV4S	1	0	12,000	12,000	
DVHS	34	0	3,723,665	3,723,665	
EX	3	0	71,440	71,440	
EX (Prorated)	3	0	24,804	24,804	
EX-XJ	1	0	299,980	299,980	
EX-XN	11	0	0	0	
EX-XR	5	0	66,740	66,740	
EX-XV	54	0	18,106,590	18,106,590	
EX366	9	0	910	910	
<b>Totals</b>		<b>0</b>	<b>23,108,472</b>	<b>23,108,472</b>	

Walker County

**2017 CERTIFIED TOTALS**

As of Certification

Property Count: 6,903

FB - Walker County ESD 2  
ARB Approved Totals

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	1	0	0	0
CH	2	180,420	0	180,420
DV1	15	0	124,000	124,000
DV2	4	0	39,000	39,000
DV3	10	0	104,000	104,000
DV4	33	0	301,228	301,228
DV4S	5	0	36,000	36,000
DVHS	14	0	2,975,570	2,975,570
EX	5	0	256,350	256,350
EX (Prorated)	2	0	70,911	70,911
EX-XN	10	0	0	0
EX-XR	4	0	43,930	43,930
EX-XV	127	0	126,633,900	126,633,900
EX366	14	0	1,220	1,220
FR	1	452,477	0	452,477
PC	1	172,820	0	172,820
<b>Totals</b>		<b>805,717</b>	<b>130,586,109</b>	<b>131,391,826</b>

Walker County

**2017 CERTIFIED TOTALS**

As of Certification

Property Count: 11,773

HC - Huntsville City  
ARB Approved Totals

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	11	11,159,700	0	11,159,700
CHODO	2	22,537,440	0	22,537,440
DP	152	1,375,051	0	1,375,051
DV1	26	0	249,000	249,000
DV2	19	0	205,500	205,500
DV3	21	0	214,000	214,000
DV4	65	0	516,476	516,476
DV4S	9	0	96,000	96,000
DVHS	31	0	4,656,948	4,656,948
EX	17	0	4,649,290	4,649,290
EX-XL	1	0	357,080	357,080
EX-XN	13	0	32,340	32,340
EX-XR	1	0	136,770	136,770
EX-XU	1	0	196,020	196,020
EX-XV	314	0	150,190,030	150,190,030
EX-XV (Prorated)	5	0	2,107,997	2,107,997
EX366	42	0	8,310	8,310
FR	2	10,972,141	0	10,972,141
OV65	1,767	20,179,793	0	20,179,793
OV65S	9	108,000	0	108,000
PC	1	215,590	0	215,590
<b>Totals</b>		<b>66,547,715</b>	<b>163,615,761</b>	<b>230,163,476</b>

Walker County

**2017 CERTIFIED TOTALS**

As of Certification

Property Count: 31,192

HI - Huntsville ISD  
ARB Approved Totals

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	16	13,062,740	0	13,062,740
CHODO	2	22,537,440	0	22,537,440
DP	493	0	3,599,521	3,599,521
DV1	91	0	697,350	697,350
DV1S	1	0	5,000	5,000
DV2	51	0	471,823	471,823
DV3	59	0	513,725	513,725
DV3S	1	0	10,000	10,000
DV4	185	0	1,261,815	1,261,815
DV4S	15	0	139,460	139,460
DVHS	99	0	10,976,404	10,976,404
EX	24	0	5,187,670	5,187,670
EX (Prorated)	4	0	27,336	27,336
EX-XJ	1	0	299,980	299,980
EX-XL	1	0	357,080	357,080
EX-XN	15	0	32,340	32,340
EX-XR	28	0	604,160	604,160
EX-XU	1	0	196,020	196,020
EX-XV	510	0	259,259,042	259,259,042
EX-XV (Prorated)	6	0	2,138,103	2,138,103
EX366	64	0	12,145	12,145
FR	2	10,972,141	0	10,972,141
HS	8,720	0	195,065,133	195,065,133
OV65	3,867	18,620,504	32,824,590	51,445,094
OV65S	22	108,190	192,190	300,380
PC	2	232,920	0	232,920
<b>Totals</b>		<b>65,533,935</b>	<b>513,870,887</b>	<b>579,404,822</b>

Walker County

**2017 CERTIFIED TOTALS**

As of Certification

Property Count: 4,513

NI - New Waverly ISD  
ARB Approved Totals

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	1	0	0	0
CH	2	180,420	0	180,420
DP	116	0	868,228	868,228
DPS	1	0	10,000	10,000
DV1	10	0	78,000	78,000
DV2	4	0	39,000	39,000
DV3	5	0	53,000	53,000
DV4	27	0	226,564	226,564
DV4S	5	0	24,700	24,700
DVHS	14	0	2,595,570	2,595,570
EX	5	0	256,350	256,350
EX (Prorated)	1	0	68,379	68,379
EX-XN	10	0	0	0
EX-XV	71	0	77,130,180	77,130,180
EX366	12	0	1,220	1,220
FR	1	452,477	0	452,477
HS	1,282	0	28,151,897	28,151,897
OV65	519	0	4,310,657	4,310,657
PC	1	172,820	0	172,820
<b>Totals</b>		<b>805,717</b>	<b>113,813,745</b>	<b>114,619,462</b>

Walker County

**2017 CERTIFIED TOTALS**

As of Certification

Property Count: 703

RC - Riverside City  
ARB Approved Totals

12/7/2017

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	9	92,040	0	92,040
DV1	2	0	17,000	17,000
DV3	2	0	22,000	22,000
DV4	9	0	52,330	52,330
DV4S	1	0	12,000	12,000
DVHS	4	0	88,156	88,156
EX-XN	10	0	0	0
EX-XV	14	0	946,380	946,380
EX366	5	0	350	350
OV65	80	807,824	0	807,824
OV65S	1	12,000	0	12,000
<b>Totals</b>		<b>911,864</b>	<b>1,138,216</b>	<b>2,050,080</b>

Walker County

**2017 CERTIFIED TOTALS**

As of Certification

Property Count: 699

RI - Richards ISD  
ARB Approved Totals

12/7/2017

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
CH	1	200,570	0	200,570
DP	13	0	102,310	102,310
DV3	1	0	12,000	12,000
DV4	4	0	24,000	24,000
DVHS	3	0	935,441	935,441
EX-XN	10	0	0	0
EX-XV	33	0	33,754,740	33,754,740
EX366	5	0	300	300
HS	186	0	4,215,938	4,215,938
OV65	92	0	766,501	766,501
OV65S	1	0	10,000	10,000
PC	1	167,709	0	167,709
<b>Totals</b>		<b>368,279</b>	<b>39,821,230</b>	<b>40,189,509</b>

Walker County

**2017 CERTIFIED TOTALS**

As of Certification

Property Count: 1,227

TI - Trinity ISD  
ARB Approved Totals

12/7/2017

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	17	0	61,610	61,610
DV1	1	0	5,000	5,000
DV4	7	0	45,499	45,499
DVHS	5	0	99,531	99,531
EX-XN	10	0	0	0
EX-XV	3	0	727,270	727,270
EX366	5	0	300	300
HS	111	0	2,027,218	2,027,218
OV65	47	0	324,649	324,649
<b>Totals</b>		<b>0</b>	<b>3,291,077</b>	<b>3,291,077</b>