

Polk Central Appraisal District 2016 Annual Report

Introduction

The Polk County Appraisal District is a political subdivision of the State of Texas. The Texas Constitution, Texas Property Tax Code and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

Mission

The mission of the Polk County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of Polk County for ad valorem tax purposes. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This is achieved by administering the laws of the Texas property tax system and by operating under the standards of

- The Texas Comptroller's Property Tax Assistance Division (PTAD);
- The International Association of Assessing Officers (IAAO); and
- The Uniform Standards of Professional Appraisal Practice.

Governance

The Polk County Appraisal District is governed by a 5 member board of directors selected by the county's participating taxing jurisdictions. The Board's primary responsibilities are to:

- Establish an appraisal districts office;
- Adopt an operating budget;
- Contract for necessary services;
- Hire a chief appraiser;
- Appoint an Appraisal Review Board;
- Provide advice and consent to the chief appraiser concerning the appointment of an Agricultural Advisory Board;
- Make general policies on the appraisal district operations; and
- Biannually develop a written plan for the periodic appraisal of all property within the appraisal district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of Polk County for at least two years prior to being selected. Directors can serve without term limitations.

The Chief Appraiser is the chief administrator of the appraisal district and appointed by the board of directors. The chief appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation (TDLR).

Members of the Appraisal Review Board (ARB) are appointed by the board of directors and serve two year staggered terms. ARB members are limited to three consecutive two year terms. The ARB settles

value disputes between taxpayers and the chief appraiser. In 2016, Polk County Appraisal District mailed 15,489 notices of appraised value and the ARB heard 87 formal appeals.

The Agricultural Advisory Board is appointed by the board of directors at the recommendation of the chief appraiser and serves to advise the chief appraiser in determining typical practices and standards for agricultural activities in Polk County.

Taxing Jurisdictions

The Polk County Appraisal District is responsible for discovering and appraising all properties, real estate and personal property, for each taxing jurisdiction located in Polk County. Polk County comprises 1,061 square miles and consists of the following taxing entities:

- Polk County
- Big Sandy ISD
- Goodrich ISD
- Corrigan-Camden ISD
- Leggett ISD
- Livingston ISD
- Onalaska ISD
- Woodville ISD
- Chester ISD
- City of Corrigan
- City of Goodrich
- Memorial Point UD
- Polk County FWSD#2

Property Categories

The Polk County Appraisal Districts contains approximately 78,884 parcels appraised locally consisting of residential, commercial, and personal properties, industrial, utilities and mineral (oil and gas) properties are appraised by Hugh Landrum and Associates.

Below is a summary of the 2016 appraisals by category:

Category	Number of Parcels	Market Value
A Single Family Residential	19626	1,708,275,705
B Multi-family	45	15,415,730
C Vacant Lots	27005	144,343,664
D Rural Real	6930	1,489,672,064
E Farm/Ranch Improvements	3186	258,950,251
F1 Commercial Real	1278	286,698,119
F2 Industrial Real	9	91,128,690
G Minerals	7908	110,143,738
J Utilities	445	232,304,618
L1 Commercial Personal	1998	260,322,966
M Mobile Homes	2838	66,854,396
O Residential Inventory	802	2,885,169
S Dealer's Special Inventory	36	8,358,104
X Totally Exempt	8285	305,293,850
Totals	78884	5,001,740,943

2016 Appraisal Operation Summary

In 2015, the Polk County Appraisal District appraised new property and reappraised existing property in accordance with its written 2015-2016 Reappraisal Plan. Results of the 2015 Comptroller's Property Value Study were certified to the Commissioner of Education in July 2016. The results for the property categories studied are shown below. The next Property Value Study will occur in 2017.

School	Single Family	Vacant Lots	Rural Real	Commercial Real	Oil/Gas Minerals	Utilities	Polk CAD
Polk CAD	1.00	N/A	.99	N/A	1.02	.99	1.00
Big Sandy	1.0187	N/A	.8768	N/A	.9845	1.2996	
Goodrich	1.0272	N/A	1.0509	N/A	.9937	.8678	
Corrigan-Camden	.8634	N/A	.9366	N/A	N/A	1.1258	
Leggett	.9721	N/A	1.0316	N/A	1.0181	1.1945	
Livingston	1.0002	N/A	.9199	1.0370	N/A	.9325	
Onalaska	1.0045	1.0349	.8948	N/A	N/A	N/A	
Woodville	N/A	N/A	N/A	N/A	N/A	N/A	
Chester	1.0084	N/A	.9524	N/A	N/A	N/A	

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Property Tax Code.

Residential Homestead

The following chart represents the total exemption amounts granted to homeowners who qualify for this exemption on homes with a maximum of 20 acres.

Jurisdiction	General Homestead	Over 65	Over 55 Surviving Spouse	Disability	100% Disabled Veteran
Polk County	0	25000	25,000	25000	Full exempt
Big Sandy ISD	20% 25000	10,000	10,000	20%min 5,000	Full exempt
Goodrich ISD	25,000	10,000	10,000	10000	Full exempt
Corrigan-Camden ISD	20% 25,000	10,000	10,000	10,000	Full exempt
Leggett ISD	25,000	18,000	18,000	10,000	Full exempt
Livingston ISD	25,000	10,000	10,000	10,000	Full exempt
Onalaska ISD	25,000	10,000	10,000	10,000	Full exempt
Woodville ISD	25,000	10,000	10,000	10,000	Full exempt
Chester ISD	25,000	10,000	10,000	10,000	Full exempt
City of Corrigan	20%min 5,000	10,000	10,000	20%min 5,000	Full exempt
City of Goodrich				5,000	Full exempt
Memorial Point UD	20%min 5,000	5,000	5,000	5,000	Full exempt
Polk County FWSD#2	5,000	10,000	10,000	10,000	Full exempt

The over 65, disability, surviving spouse and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead of existing improvements. The tax ceilings are adjusted if new improvements are added to the existing homestead.

In 2016, the (taxing entities) also granted a tax ceiling for person's over-65 or with disabilities.

Homeowners qualifying for the residential homestead exemption receive a **homestead cap** that limits the increase of **taxable value** on the homestead to ten percent per year.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with 100% service connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage of disability rating determined by the Department of Veteran's Affairs. Current exemptions based on these ratings are:

Percentage Disability	Exemption Amount
10-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000

2016 Certified Market Values

Jurisdiction	Number of Parcels	2016 Market Value	2016 Taxable Value
Polk County	78887	5,002,662,114	3,104,227,500
Big Sandy ISD	8689	524,289,254	186,604,754
Goodrich ISD	3771	178,947,159	110,129,401
Corrigan-Camden ISD	6922	807,645,527	368,222,123
Leggett ISD	7173	242,076,581	87,839,787
Livingston ISD	36723	2,368,258,874	1,578,488,597
Onalaska ISD	14612	699,797,483	555,178,113
Woodville ISD	235	43,334,004	7,386,749
Chester ISD	1152	133,417,572	30,297,833
City of Corrigan	1142	124,007,480	91,328,446
City of Goodrich	318	19,456,629	14,483,409
Memorial Point UD	1177	46,505,468	41,281,598
Polk County FWSD#2	6391	299,328,094	257,087,802

2016 Tax Rates

Jurisdiction	Tax Rate per \$100 of Taxable Value
Polk County	.6461
Big Sandy ISD	1.2694
Goodrich ISD	1.33
Corrigan-Camden ISD	1.18
Leggett ISD	1.20
Livingston ISD	1.39
Onalaska ISD	1.235
Woodville ISD	1.145
Chester ISD	1.092
City of Corrigan	.3518
City of Goodrich	.4084
Memorial Point UD	.89
Polk County FWSD#2	.335