



VICTORIA CENTRAL APPRAISAL DISTRICT

Victoria Central Appraisal District 2016 Annual Report

Appraisal Districts were created by the Texas Legislature in 1979, with passage of the Texas Property Tax Code. Prior to the creation of the Appraisal Districts each taxing entity had its own appraisal staff. Values on the same property could differ by large amounts for each taxing entity. Taxing entities could choose an assessment ratio for their entity. Legislation created one Appraisal District for each County to appraise property for all Taxing entities at 100% of market value. It also did away with the assessment ratios. The plan was to create a system where each taxpayer would have one value for each property and pay taxes in a uniform and equal basis.

Victoria Central Appraisal District is here to serve you through discovering, listing and appraising property in a uniform and equal manner. *The appraisal district is not a taxing entity and does not set tax rates or collect taxes.* The appraisal district team has many responsibilities and we understand that we are here to serve the property owners of Victoria County. We are committed to performing our work with courtesy, professionalism and excellence.

It is our goal that, through this report, that you will gain a better understanding into the challenges and successes of the Victoria Central Appraisal District.

John Haliburton, RPA
Chief Appraiser



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Taxing Entities served by Victoria Central Appraisal District

Victoria Central Appraisal District is charged with the appraisal of all taxable property located within Victoria County. There are 17 taxing entities partially or totally located within the District's boundaries. These entities are listed below

Victoria County	Victoria ISD
Victoria County Road & Bridge	Bloomington ISD
Victoria College	Nursery ISD
Victoria Navigation District	Refugio ISD
Victoria Ground Water District	Meyersville ISD
City of Victoria	Industrial ISD
Drainage District # 2	Water District # 1
Drainage District # 3	Water District # 2
Quail Creek MUD	

Communication

It is very important to keep these taxing entities informed with timely delivery of a complete and accurate certified appraisal roll, supplemental changes, budget, reappraisal plan, audit reports and all other information that relates to Victoria Central Appraisal District's service to them.

Compliance and Performance

We file all reports related to property values and exemptions that are required by the Comptroller's office for the taxing entities. We are also proud to have performed well in the 2014 State Property Value Study and the 2015 Methods Assistance Program Audit.

Sharing Technology

Through our contract with Pictometry, we may now share digital ortho and oblique images and software with the City of Victoria and Victoria County. These images may be used in many ways such as planning, development, and emergency management.

Victoria Central Appraisal District Reappraisal Plan

The Board of Directors establishes a reappraisal plan in compliance with Section 6.05 of the *Texas Property Tax Code*. This plan is reviewed and adopted biennially to inform the public and taxing entities of the progress of the appraisal process.



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Performance in the Comptroller's 2014 Property Value Study

CAD Performance Measures

Median Level of Appraisal	1.01
Coefficient of Dispersion	7.88
Price Related Differential	1.01
ISD's with Local Value Assignments	6
Bloomington ISD	156,687,736
Industrial ISD	110,362,914
Meyersville ISD	17,929,659
Nursery ISD	196,195,370
Refugio ISD	24,325,698
Victoria ISD	4,901,241,462

Method Assistance Program 2015

Mandatory Requirements	Pass/ Fail
1. Does the appraisal district board of directors, through the Chief Appraiser, ensure that the appraisal district budget Is prepared and followed according to Tax Code Chapter 6?	Pass
2. Do the chief appraiser and appraisal district staff communicate with the public concerning appraisal district duties and responsibilities and the roll of taxpayers in the property tax system ?	Pass
3. Do the appraisal district personnel or contractors have the education, training and experience to perform the duties of the appraisal district ?	Pass
4. Is the implementation of the appraisal district's most recent reappraisal plan current ?	Pass

Appraisal District Activities	Rating
Governance	Exceeds
Taxpayer Assistance	Exceeds
Operating Procedures	Exceeds
Appraisal Standards, Procedures And methodology	Exceeds



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Victoria Central Appraisal District Budget

The chief appraiser each year prepares and presents to the Board of Directors and Taxing Entities information in compliance with Section 6.06 of the *Texas Property Tax Code*. The process of publication and adoption of the budget are all mandated by law. Each year, the chief appraiser prepares a proposed budget and schedules a workshop for the Board of Directors. The proposed budget is then reviewed at the next Board of Directors meeting. By June 15th, the proposed budget is submitted to all taxing entities participating in the District. The Board of Directors then reviews it again and schedules a public hearing. The public hearing is held prior to September 15th and the Board of Directors may make any changes and approves the budget.

2016 Victoria Central Appraisal District Budget	2,130,798
Number of Parcels	<u>59,223</u>
Residential	33,702
Commercial/ Industrial	9,323
Farm & Ranch	12,423
Oil & Gas	3,295
Utilities	990
Exempt Properties	2,974
Staff Positions	23
Professional Designations	6
Total Market Value	9,018,784,515
New Market Value	120,002,480
Levy Information	
County	26,014,343
City	24,158,497
ISD's	78,573,012
Special Districts	<u>17,384,019</u>
Total	146,129,871

The cost of the district operations are shared by the various taxing entities participating in the district. Each taxing entity's allocation is based on its tax levy relative to the total tax levy of all of the participating taxing entities. The Board may use excess funds to build reserves for litigation or appropriately approved capital expenditures.



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Appeals Arbitration and Litigation

The appraisal district sends appraisal notices to taxpayers based on changes in value, ownership, renditions and exemption status. Property owners have a right to appeal the value. Listed below are statistics related to the process for 2016.

Appeal Season	
Settled with staff	2865
ARB Hearing	429
ARB- Owner Did Not Show	338
ARB Adjusted	106
ARB Sustained CAD	351
Protested Property Type	
Single Family Residential	1019
Multi Family Residential	116
Land	157
Farm & Ranch	461
Commercial/ Industrial	523
Oil & Gas	239
Utilities	507
Mobile Homes	37
Personal Property	721
Other	4
Arbitrations Filed	2
Lawsuits Filed	4

SCHEDULE OF EXEMPTIONS FOR ALL JURISDICTIONS

VICTORIA COUNTY

STATE MANDATED				LOCAL OPTIONS		
Taxing Unit	Homestead	Over 65	Soc Sec Disabled	Homestead	Over 65	Soc Sec Disabled
Victoria County General (GVC)	N/A	N/A	N/A	N/A	6M	N/A
Victoria County-Road & Bridge (RDB)	3M	N/A	N/A	N/A	6M	N/A
Victoria County Jr College (JRC)	N/A	N/A	N/A	N/A	20M	N/A
Victoria ISD (SVC)	25M	10M	10M	N/A	N/A	N/A
Bloomington ISD (SBL)	25M	10M	10M	N/A	4M	N/A
Nursery ISD (SNU)	25M	10M	10M	N/A	N/A	N/A
Refugio ISD (SRF)	25M	10M	10M	N/A	N/A	N/A
Victoria County Drainage District #2 (DD2)	N/A	N/A	N/A	N/A	N/A	N/A
Victoria County Drainage District #3 (DD3)	N/A	N/A	N/A	N/A	N/A	N/A
Quail Creek MUD (MQC)	N/A	N/A	N/A	N/A	6M	N/A
Victoria County Water District #1 (WD1)	N/A	N/A	N/A	N/A	6M	N/A
Victoria County Water District #2 (WD2)	N/A	N/A	N/A	N/A	N/A	N/A
Victoria County Navigation District (NAV)	N/A	N/A	N/A	N/A	N/A	N/A
City of Victoria (CVC)	N/A	N/A	N/A	N/A	10M	N/A
Underground Water District (UWD)	Grants No Exemptions					

Note: M=\$1,000, Over Age-65 is in addition to regular homesteads and includes a tax ceiling for school taxes ONLY. Taxpayers may not receive both over age-65 and disabled. Qualification date is January 1st for the Homestead exemption and Date of Birth for the Over 65.