



VICTORIA CENTRAL APPRAISAL DISTRICT

Victoria Central Appraisal District 2021 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 performed well in the 2020 State Property Value Study and the 2021 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 2020 Property Value Study

CAD Performance Measures

Median Level of Appraisal	1.00
Coefficient of Dispersion	15.97
Price Related Differential	1.13
ISD's with Local Value Assignments	5
Bloomington ISD	228,731,700
Industrial ISD	180,791,625
Meyersville ISD	19,113,067
Nursery ISD	278,534,187
Refugio ISD	36,803,620
Victoria ISD	6,136,416,874

Method Assistance Program 2021

Mandatory Requirements	Pass/ Fail
1. Does the appraisal district have up-to-date appraisal maps?	Pass
2. Is the implementation of the appraisal district's most recent reappraisal plan current ?	Fail
3. Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property ?	Pass
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	Pass

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



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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.

2021 Victoria Central Appraisal District Budget	2,482,850
Number of Parcels	65,257
Residential	35,155
Commercial/ Industrial	8,551
Farm & Ranch	13,483
Oil & Gas	4,089
Utilities	773
Exempt Properties	3,203
Staff Positions	24
Professional Designations	5
Total Market Value	10,639,778,107
New Market Value	89,619,491
2021 Levy Information	
County	29,978,142
City	26,693,323
ISD's	84,352,715
Special Districts	<u>20,340,646</u>
Total	161,364,826

The cost of 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, rendition and exemption status. Property owners have a right to appeal the value. Listed below are statistics related to the process for 2021.

Appeal Season	
Settled with staff	3091
ARB Hearing	1042
ARB- Owner Did Not Show	247
ARB Adjusted	595
ARB Sustained CAD	447
Protested Property Type	
Single Family Residential	2012
Multi Family Residential	162
Land	539
Farm & Ranch	361
Commercial/ Industrial	675
Oil & Gas	132
Utilities	267
Mobile Homes	20
Personal Property	487
Other	2
Arbitrations Filed	13
Lawsuits Filed	27