

McMullen COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2011

The McMullen 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 McMullen County and 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 local taxing units such as your County, Water District, and Groundwater Conservation District set a tax rate from your property tax appraisal issued by the Appraisal District. The McMullen CAD serves the following taxing units:

Entity:	Market Value	Taxable Value
McMullen County	1,529,658,073	587,945,038
McMullen I.S.D.	1,529,658,073	583,357,290
McMullen WCID	8,799,480	5,230,332
McMullen Groundwater Cons. Dist.	1,529,658,073	590,345,162

The District maintains approximately 14,214 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas production. Our school district encompasses all of McMullen County and does not extend into any adjoining counties.

**Exemption Data:** The district has various exemptions for which taxpayers may qualify, such as the standard residential homestead exemption and the over-65 residential homestead exemption. You may only apply for residence homestead on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county. This can transfer to the new county in which you reside.

**EXEMPTION DATA:**

ENTITY	HOMESTEAD	OVER-65 OR DISABLED
McMullen County	20% or 5,000/whichever greater	N/A
McMullen I.S.D.	15,000	10,000
McMullen WCID	20% or 5,000/whichever greater	N/A
McMullen Groundwater Cons. Dist.	N/A	N/A
DISABLED VETERANS RATING DV1	AMOUNT OF EXEMPT. \$5,000 OF ASSESSED VALUE	PERCENTAGE 10% to 30%

DV2	\$7,500	"	"	"	31% to 50%
DV3	\$10,000	"	"	"	51% to 70%
DV4	\$12,000	"	"	"	71% and over
DVHS	TOTALLY EXEMPT				100%

The DVHS applies only to the General Homestead Exemption

2011 TAX RATES PER ENTITY PER \$100 OF VALUE

McMullen County	0.570
McMullen I.S.D.	0.993
McMullen WCID	0.215
McMullen Groundwater Cons. Dist.	0.005

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Because of Senate Bill 771, there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than the normal time period. We will work with our ranchers during the drought. There are plans for a countywide re-filing of the applications after the drought has diminished.

The PROPERTY VALUE STUDY

The property value study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district and to measure the performance of appraisal districts. If the appraisal district is within a 5% margin of error, 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.

RATIO STUDY ANALYSIS FOR 2011

CATEGORY	ISD	RATIO
Single Family Residences	No Study	N/A
Vacant Lots	No Study	N/A
Rural Land and Ranch Improvements (Cat D)	52,706,767	.7952%
Oil, Gas, Minerals (Category G)	386,762,644	1.0346%
Utilities (Category J)*	48,686,040	.4978%
Commercial	No Study	N/A

\*Property Tax Division ratio is below 50% because several major pipelines were not included in the preliminary value estimate, these pipelines have since been included to the appraisal roll subsequent this ratio study

McMullen CAD has received local value for the school district.