

McMULLEN COUNTY
TILDEN, TEXAS 78072

McMULLEN COUNTY APPRAISAL DISTRICT
2014 ANNUAL REPORT

McMullen County Appraisal District

P. O. Box 37
Tilden TX 78072

September 2, 2014

TO: All Entities
RE: Annual Report 2014

It is that time of year again for the Annual Report of McMullen County Appraisal District (MCAD). This report endeavors to provide information about the operations of the Appraisal District. As you all know, 2014 was a legislative year; overall appraisal districts did not see much change in the way that we function. HB 585 had the biggest impact on appraisal districts although not all of the changes pertain to a district of our size. Rest assured that the McMullen County Appraisal District has implemented and/or met all required legislative changes.

McMullen County Appraisal District continues to work diligently to provide equality and uniformity to the citizens of McMullen County and the four entities represented who rely on our work and expect our operations to be efficient, timely, and accurate. MCAD works with the State Comptrollers' Office, Property Tax Assistance Division, to ensure that school districts receive accurate appraisal values for setting the basis for school funding. Our staff strives to provide excellent customer service to our clients and entities in all areas of our operations, whether in the field or in the office setting.


McMullen County Appraisal District was tested by the State Comptrollers' office, Property Tax Assistance Division in the bi-annual Property Value Study during 2014. The property value study tests the districts level of accuracy for market and uniformity in several areas of appraisal including residential, commercial, business personal property and mineral/industrial appraisals. The Property Value Study found the value in the school district to be valid, and local value was certified for the 2014 year.

With the continued growth within McMullen County, which is attributed to the Eagle Ford Shale boom, the district continues to seek new technology and resources to handle the fast paced growth and increased workload. Education and training regarding the ever-changing laws that govern the property tax profession continues to be a top priority. All of the staff employed by the McMullen County Appraisal District are required to attend education classes and pass the examinations for the Introduction to the Property Tax System, Property Tax Law, as well as Customer Service Training.

The District continues to hold informational meetings for both the public and our entities. In addition to the public service meetings that were held, McMullen County Appraisal District maintains a website. This website is designed to assist the public in obtaining information about the District. Property forms are also available for download as well as a customer service email address is provided for general inquiries. This website has a link to the property search screen and the Texas Comptroller of Public Accounts website. Employment opportunities are posted with a link to our employment application. McMullen County Appraisal District strives to meet the public's needs with updated technology and tools. Please visit us at www.mcmullencounty.org.

I hope that you will find this report to be informative. I look forward to another productive year working with our entities.

Sincerely,



Gary L. Zeitler
Interim Chief Appraiser
McMullen County Appraisal District

McMULLEN COUNTY APPRAISAL DISTRICT

ENTITIES SERVED

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McMullen County
McMullen County Independent School District
McMullen Groundwater Conservation District
McMullen Water Control and Improvement District

BOARD OF DIRECTORS

The Board of Directors of the McMullen County Appraisal District consists of five voting members and one non-voting member. The non-voting member is the current Tax Assessor/Collector for McMullen County.

Board Members include:

Walt Franklin	McMullen County ISD School Board Member
Bessie Guerrero	McMullen Tax Assessor/Collector
Max Quintanilla	McMullen County Commissioner
Jim Teal	McMullen County Judge
Karen Wheeler	McMullen County ISD School Board Member
Warren Wheeler	McMullen County ISD School Board Member

MCMULLEN COUNTY APPRAISAL DISTRICT

Code	Category Name	Description
A	Real Property: Single-family Residential	Houses, condominiums and mobile homes located on land owned by the occupant.
B	Real Property: Multi-family Residential	Residential structures containing two or more dwelling units belonging to one owner. Includes apartments but not motels or hotels.
C	Real Property: Vacant Lots and Tracts	Unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirement.
D1	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1.
D2	Real Property: Non-Qualified Land	Acreage that is not qualified for productivity valuation and is rural in nature.
E	Real Property: Farm and Ranch Improvements	Improvements associated with land reported as Category D property, including all houses, barns, sheds, silos, garages, other improvements associated with farming or ranching and land separated from a larger tract for residential purposes.
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or services to the public. Does not include utility property, which is included in Category J.
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility property included in Category J.
G	Oil, Gas and Other Minerals	Producing and non-producing wells, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface, not including surface rights.
H	Tangible Personal Property: Nonbusiness Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income.
J	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies.
L1	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.
M	Mobile Homes and Other Tangible Personal Property	Taxable personal property not included in other categories, such as mobile homes on land owned by someone else. It also may include privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land.
N	Intangible Personal Property	All taxable intangible property not otherwise classified.
O	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provided by Tax Code Section 23.12.
S	Special Inventory	Certain property inventories of businesses that provide items for sale to the public. State law requires the appraisal district to appraise these inventory items based on business's total annual sales in the prior tax year. Category S properties include dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufactured housing inventory.

PROPERTY COUNT

	2013	2014
McMULLEN COUNTY	19,009	23,010
McMULLEN COUNTY ISD	19,010	23,010
McMULLEN GROUNDWATER	19,006	23,010
McMULLEN WCID	311	304

2014 CERTIFIED TOTALS McMULLEN COUNTY APPRAISAL DISTRICT

State Code	Description	COUNT	Acres	New Market Value	Market Value
A	SINGLE FAMILY RESIDENCE	520		\$ 386,478	\$ 25,890,172
C1	VACANT LOTS AND LAND TRACTS	428		\$ 0	\$ 716,243
D1	QUALIFIED OPEN-SPACE LAND	2,993	721,886.3605	\$ 0	\$ 983,662,231
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	116		\$ 0	\$ 811,511
E	RURAL LAND, NON QUALIFIED OPEN SPA	277	559.6001	\$ 246,562	\$ 21,412,405
F1	COMMERCIAL REAL PROPERTY	191		\$ 900,314	\$ 6,036,827
F2	INDUSTRIAL AND MANUFACTURING REAL	9		\$ 95,638,300	\$ 95,764,881
G1	OIL AND GAS	16,232		\$ 0	\$ 3,120,137,864
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	13		\$ 0	\$ 7,309,414
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	6		\$ 0	\$ 1,307,919
J6	PIPELAND COMPANY	352		\$ 0	\$ 276,114,604
L1	COMMERICAL PERSONAL PROPERTY	51		\$ 388	\$ 9,795,297
L2	INDUSTRIAL AND MANUFACTURING PERS	276		\$ 0	\$ 331,073,062
M1	TANGIBLE OTHER PERSONAL. MOBILE HOME	37		\$ 112,839	\$ 711,922
X	TOTALLY EXEMPT PROPERTY	1,813		\$ 100	\$ 5,230,222
TOTALS			722,445.9606	\$ 97,284,981	\$ 4,885,974,574

CAD NEW CONSTRUCTION DETAIL

	PROPERTY	NEW VALUE
2013		\$11,781,005
2014		\$97,171,654

CERTIFIED MARKET VALUE TOTALS (\$)**2013****2014**

McMULLEN COUNTY	3,681,410,737	4,885,974,574
McMULLEN COUNTY ISD	3,681,433,953	4,885,974,574
McMULLEN GROUNDWATER	3,681,396,718	4,885,974,574
McMULLEN WCID	61,040,900	73,955,432

NET TAXABLE VALUE (\$)		
	2013	2014
McMULLEN COUNTY	2,721,258,159	3,923,196,154
McMULLEN COUNTY ISD	2,717,789,564	3,919,702,392
McMULLEN GROUNDWATER	2,723,976,370	3,932,297,649
McMULLEN WCID	56,354,301	73,077,071

TAX RATE 2014

CODE	ENTITY	M&O	I&S	TAX RATE	HS	OV65	DP	DV
311	McMULLEN COUNTY	0.5300		0.5300	Greater of 20% or 5,000			% of Discount
2S	McMULLEN COUNTY ISD	0.9933	.0526	1.0459	15,000	10,000	10,000	% of Discount
G	McMULLEN GROUNDWATER	0.006		0.006				% of Discount
1W	McMULLEN WCID	0.4592		0.4592	Greater of 20% or 5,000			% of Discount
CODES						DV EX Amount		
HS	HOMESTEAD					DV1/DV1S	10-30%	5,000
OV65	OVER-65					DV2/DV2S	31-50%	7,500
DP	DISABLED PERSON					DV3/DV3S	51-70%	10,000
DV	DISABLED VET					DV4/DV4S	71-100%	12,000
DVHS	100% DISABLED VET							
DVHSS	DV SURVIVING SPOUSE							

EXEMPTIONS 2014					
		McMullen County	McMullen ISD	McMullen Groundwater	McMullen WCID
AB	Abatement	0	0	0	0
CH	Charitable	0	0	0	0
DP	Disability	0	33,275	0	0
DPS	Disabled Surviving Spouse	0	0	0	0
DV1	Disabled Veterans 10%-29%	0	0	0	0
DV1S	Disable Veteran Surviving Spouse 10%-29%	0	0	0	0
DV2	Disabled Veterans 30%-49%	7,500	7,500	7,500	7,500
DV2S	Disabled Veteran Surviving Spouse 30%-49%	0	0	0	0
DV3	Disabled Veterans 50%-69%	7,475	0	7,475	0
DV3S	Disabled Veteran Surviving Spouse 50%-69%	0	0	0	0
DV4	Disabled Veterans 70%-100%	0	0	0	0
DV4S	Disabled Veteran Surviving Spouse 70%-100%	0	0	0	0
DVHS	Disabled Veteran Homestead	0	0	0	0
DVHSS	Disabled Veteran Homestead Surviving Spouse	0	0	0	0
EX	Exempt	4,275,261	4,275,261	4,275,261	301,894
EX-XV	Exempt (Other)	891,697	891,697	891,697	0
EX366	HB366 Exempt	132,492	132,492	985	413
HS	Homestead	2,748,907	5,644,372	0	491,562
OV65	Over 65	0	572,497	0	0
OV65S	OV65 Surviving Spouse	0	0	0	0
PC	Pollution Control	6,221,594	6,221,594	0	0
	OTHER DEDUCTION FROM MARKET VALUE				
	Loss due to Ag Value	947,581,353	947,581,353	947,581,353	0
	Loss due to Homestead Cap	912,565	912,565	912,565	76,992
	Freeze Taxable		1,415,584		

Protest and Notice Summary	
	2014
Protest Filed	
Cancelled/No Show	40
Settled	1378
ARB Decision	73
Withdrawn	111
Pending Arbitration	0
No Change	435
Total	2037
% Formal Protests to Notices Mailed	11.7%
Notices Mailed	17,374