

Hood Central Appraisal District 2020 Annual Report

INTRODUCTION

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

MISSION

As public servants and taxpayers we strive to consistently appraise property and collect taxes for the taxing entities we serve, equally, uniformly and impartially in accordance to Texas Law, while attending to the taxpayers we serve in an efficient, considerate and respectful manner.

This will be accomplished by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)
- The International association of Assessing Officers (IAAO)
- The Uniform Standards of Professional Appraisal Practice (USPAP)

GOVERNANCE

The governing body of HCAD is a Board of Directors. The Board of Directors is appointed by the elected governing boards of the taxing entities that have property within the boundaries of Hood County. To be eligible to serve on the Board of Directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment.

The Board of Directors' primary responsibilities include the following

- Establish the district's office
- Appoint the Chief Appraiser
- Approve the district's annual budget
- Contract for necessary services
- Appoint the Appraisal Review Board

- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- Approve contracts with appraisal firms to perform appraisal services for the district
- Other statutory duties

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the Board of Directors. The Chief Appraiser must be certified (or actively working toward certification) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Appraisal Review Board members are appointed by the Board of Directors. To serve on the Hood Central Appraisal District Review Board (ARB), an individual must be a resident of the appraisal district and must have resided in the district for at least two years. The ARB is responsible by statute for the hearing and determination of taxpayer protests and taxing entity challenges.

Agricultural Advisory Board members are appointed by the Board of Directors at the recommendation of the Chief Appraiser to aid in determining typical practices and standards for agricultural activities in the district.

TAXING ENTITIES SERVED

The eleven (11) taxing jurisdictions within the boundaries of HCAD are:

- City of Granbury
- City of Lipan
- City of Tolar
- Hood County
- AMUD Defined Area
- Granbury ISD
- Lipan ISD
- Tolar ISD
- Bluff Dale ISD
- Glen Rose ISD
- Godley ISD

LEGISLATIVE CHANGES

Hood Central Appraisal District reviews all legislation that may affect the appraisal district's operations. Once laws are passed, HCAD responds in a timely manner updating records, forms and/or procedures.

PROPERTY DISCOVERY

- Visual field inspections
- Aerial photography
- Homestead/Agricultural applications
- City building permits
- Direct notification from property owner
- Local real estate professional
- Contractors, developers and sales professionals of new subdivisions
- Recorded instruments from courthouse and other local government
- Building plans
- Utility companies
- Mechanic's liens, Deeds of Trust and legal news
- Texas Department of Housing & Community Affairs reports (Manufactured Homes)
- TXDOT moving permits for manufactured homes
- Sales questionnaires and fee appraisals
- Newspapers, sales brochures and magazines
- Telephone directories

RECORDS AND DATA

Hood Central Appraisal District is responsible for establishing and maintaining records for approximately 71,219 parcels of real estate, income producing personal property, mineral, industrial and utility parcels located within the boundaries of Hood County. Each parcel record contains property ownership, descriptions, characteristics, location, special appraisal information and exemption information. All parcel information is verified and updated as necessary through field inspections. New construction is located, inspected and documented in to the appraisal records.

APPEAL INFORMATION

Following guidelines established by state law, notice of appraised value are typically mailed to property owners if:

- The appraised value of the property changes by more than \$1,000 from what it was in the preceding year.
- The appraised value of the property is greater than the value rendered by the property owner.
- The property was not on the appraisal roll in the preceding year.
- The property has had an ownership change.

The Appraisal Review Board for the year 2020 had 821 cases. There were 1,186 no-shows and 1,161 accounts withdrawn. There were 897 accounts settled before any action before the ARB, for a total of 4,379 accounts filed in the tax year 2019.

PROPERTY TYPES APPRAISED

The following represents a summary of property types appraised by the District for 2020

PTD CLASSIFICATIONS	PROPERTY TYPE	PARCEL COUNT	MARKET VALUE
A	Single Family Home	23866	4,750,479,599
B	Multi Family Home	262	129,595,606
C	Vacant land	12576	182,878,158
D1 & D2	Rural Land	5264	1,228,596,120
E	Farm & Ranch Improvement	4195	752,177,662
F1	Commercial	1290	761,234,985
F2	Industrial	22	652,873,960
G	Oil/Gas/Minerals	17388	108,902,940
H	Tangible PP Vehicles		
J	Utilities	655	293,331,390
L1	Commercial PP	1904	210,311,010
L2	Industrial PP	10	8,363,310
M1	Mobile Homes	1408	28,021,370
O	Residential Special Inventory	1270	28,679,450
S	Dealer's Special Inventory	49	23,550,866
X	Exempt Property	944	550,923,960
	Totals	71103	9,709,920,386

EXEMPTIONS DATA

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

RESIDENTIAL HOMESTEAD

The following chart represents the total exemption amount available to homeowners who qualify for this exemption on principal residences with a maximum of 20 acres:

JURISDICTION COUNTY	PERCENT	GENERAL	OVER 65	100% DISABLED DISABILITY VETERANS	
HOOD-GENERAL FUND			15,000		100%
HOOD-LATERAL ROAD		3,000			100%
HOOD-LIBRARY			15,000		100%

CITY					
GRANBURY			20,000		100%
LIPAN					100%
TOLAR			10,000	10,000	100%

SCHOOL					
BLUFF DALE ISD		25,000	10,000	10,000	100%
GLEN ROSE ISD	20%	25,000	20,000	2,000	100%
GODLEY ISD		25,000	10,000	10,000	100%
GRANBURY ISD		25,000	10,000	10,000	100%
LIPAN ISD		25,000	10,000	10,000	100%
TOLAR ISD		25,000	10,000	10,000	100%

SPECIAL DISTRICTS					
ACTON MUNICIPAL UTILITY DISTRICT - DEFINED AREA					100%

TAX RATES

Using the taxable value as certified by the Chief Appraiser and following the requirements of Truth in Taxation Laws, the jurisdictions adopted the following tax rates for 2020.

JURISDICTION	M&O	I&S	TOTAL
<u>COUNTY</u>			
HOOD-GENERAL FUND	0.330972	0.044044	0.375016
HOOD-LATERAL ROAD	0.038478		0.038478
HOOD-LIBRARY	0.010283		0.010283
	Total		0.423777
<u>CITY</u>			
GRANBURY	0.161055	0.235062	0.396117
LIPAN	0.314575		0.314575
TOLAR	0.29694	0.15306	0.45
<u>SCHOOL</u>			
BLUFF DALE ISD	1.054700	0.170000	1.224700
GLEN ROSE ISD	0.874700	0.100300	0.975000
GODLEY ISD	0.966400	0.500000	1.466400
GRANBURY ISD	0.966400	0.145000	1.111400
LIPAN ISD	0.963000	0.300000	1.263000
TOLAR ISD	0.960000	0.310000	1.270000
<u>SPECIAL DISTRICTS</u>			
ACTON MUNICIPAL UTILITY DISTRICT - DEFINED AREA		0.060000	0.060000

CERTIFIED VALUES

The Chief Appraiser certified taxable value to each taxing jurisdiction July 24, 2020

JURISDICTION TAXABLE VALUE

COUNTY

HOOD-GENERAL FUND	7,509,246,653
HOOD-LATERAL ROAD	7,589,065,426
HOOD-LIBRARY	7,508,676,643

CITY

GRANBURY	1,747,301,924
LIPAN	57,794,310
TOLAR	56,122,533

SCHOOL

BLUFF DALE ISD	10,022,270
GLEN ROSE ISD	75,799,246
GODLEY ISD	35,364,510
GRANBURY ISD	6,887,854,879
LIPAN ISD	113,062,639
TOLAR ISD	308,211,546

SPECIAL DISTRICTS

ACTON MUNICIPAL UTILITY DISTRICT - DEFINED AREA	44,506,680
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NEW CONSTRUCTION

The following represents 2020 Real Property New Construction for Hood County as of July 24, 2020.

JURISDICTION 2020 NEW CONSTRUCTION MARKET VALUE

COUNTY

HOOD-GENERAL FUND	253,033,786
HOOD-LATERAL ROAD	253,033,786
HOOD-LIBRARY	253,033,786

CITY

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GRANBURY	59,974,180
LIPAN	904,990
TOLAR	1,276,060

SCHOOL

BLUFF DALE ISD	498,210
GLEN ROSE ISD	705,570
GODLEY ISD	307,960
GRANBURY ISD	241,381,733
LIPAN ISD	3,794,890
TOLAR ISD	6,345,420

SPECIAL DISTRICTS

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ACTON MUNICIPAL UTILITY DISTRICT - DEFINED AREA	484,670