

McMULLEN COUNTY
TILDEN, TEXAS 78072

McMULLEN COUNTY APPRAISAL DISTRICT
2015 ANNUAL REPORT

McMullen County Appraisal District

P. O. Box 37
Tilden TX 78072

September 8, 2015

TO: All Entities
RE: Annual Report 2015

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, 2015 was a legislative year; overall appraisal districts did not see much change in the way that we function. SB1 had the biggest impact on appraisal districts as it increased the homestead exemption from \$15,000 to \$25,000 for the school district. 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.

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.mcmullencad.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

4

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

	2014	2015
McMULLEN COUNTY	23,099	25,853
McMULLEN COUNTY ISD	23,099	25,853
McMULLEN GROUNDWATER	23,099	25,853
McMULLEN WCID	304	294

2015 CERTIFIED TOTALS McMULLEN COUNTY APPRAISAL DISTRICT

State Code	Description	COUNT	Acres	New Market Value	Market Value
A	SINGLE FAMILY RESIDENCE	496		\$1,301,700	\$6,407,416
C1	VACANT LOTS AND LAND TRACTS	423		\$0	\$669,174
D1	QUALIFIED OPEN-SPACE LAND	2,990	720,255.3078	\$0	\$981,391,575
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	146		\$455,668	\$1,615,795
E	RURAL LAND, NON QUALIFIED OPEN SPA	303	1,265.0131	\$5,661,605	\$34,686,457
F1	COMMERCIAL REAL PROPERTY	245		\$8,490,442	\$17,756,046
F2	INDUSTRIAL AND MANUFACTURING REAL	6		\$0	\$115,438,705
G1	OIL AND GAS	18,398		\$0	\$2,418,247,593
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	16		\$0	\$10,919,863
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	6		\$0	\$1,209,902
J6	PIPELAND COMPANY	441		\$0	\$322,542,898
L1	COMMERICAL PERSONAL PROPERTY	41		\$0	\$1,145,640
L2	INDUSTRIAL AND MANUFACTURING PERS	386		\$0	\$327,104,071
M1	TANGIBLE OTHER PERSONAL. MOBILE HOME	40		\$819,079	\$1,537,885
S	SPECIAL INVENTORY TAX	1		\$0	\$0
X	TOTALLY EXEMPT PROPERTY	2,266		\$116,112	\$5,922,808
TOTALS			721,520.3209	\$16,844,606	\$4,266,595,828

CAD NEW CONSTRUCTION DETAIL

Year	NEW VALUE
2014	\$97,284,981
2015	\$16,844,606

CERTIFIED MARKET VALUE TOTALS (\$)

	2014	2015
McMULLEN COUNTY	4,916,248,722	4,185,916,528
McMULLEN COUNTY ISD	4,916,248,722	4,185,916,528
McMULLEN GROUNDWATER	4,916,248,722	4,266,595,828
McMULLEN WCID	73,955,432	10,773,032

NET TAXABLE VALUE (\$)		
	2014	2015
McMULLEN COUNTY	3,953,469,878	3,219,912,273
McMULLEN COUNTY ISD	3,949,976,116	3,213,547,491
McMULLEN GROUNDWATER	3,962,571,797	3,304,137,717
McMULLEN WCID	73,077,071	9,373,737

TAX RATE 2015

CODE	ENTITY	M&O	I&S	TAX RATE	HS	OV65	DP	DV
311	McMULLEN COUNTY	0.5100	.0200	0.5300	Greater of 20% or 5,000			% of Discount
2S	McMULLEN COUNTY ISD	0.9933	.0526	1.0459	25,000*	10,000	10,000	% of Discount
G	McMULLEN GROUNDWATER	0.0025		0.0025				% of Discount
1W	McMULLEN WCID	0.215		0.215	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							
* SB1 changed this value from \$15,000 to \$25,000								

EXEMPTIONS 2015

		McMullen County	McMullen ISD	McMullen Groundwater	McMullen WCID
AB	Abatement	0	0	0	0
CH	Charitable	0	0	0	0
DP	Disability	0	20,000	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%	12,000	12,000	12,000	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	4,553,778	4,553,778	4,553,778	429,815
EX-XV	Exempt (Other)	1,189,301	1,189,301	1,218,967	0
EX366	HB366 Exempt	149,490	149,490	150,063	1,008
HS	Homestead	3,576,383	7,971,028	0	570,081
OV65	Over 65	0	534,101	0	0
OV65S	OV65 Surviving Spouse	0	0	0	0
PC	Pollution Control	8,540,557	8,540,557	8,540,557	0
	OTHER DEDUCTION FROM MARKET VALUE				
	Loss due to Ag Value	945,392,204	945,392,204	945,392,204	0
	Loss due to Homestead Cap	2,575,567	2,575,567	2,575,567	390,891
	Freeze Taxable		1,423,511		

Protest and Notice Summary		
Protest Filed	2014	2015
Cancelled/No Show	40	168
Settled	1,378	1,223
ARB Decision	73	67
Withdrawn	111	34
Pending Arbitration	0	316
No Change	435	240
Total	2,037	2,048
Notices Mailed	17,374	25,677
% Formal Protests to Notices Mailed	11.72%	7.98%