



CCAD VALUATIONS



2019 Cherokee
County Appraisals



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CCAD Performs Disaster Reappraisals

Saturday April 13th, a series of tornados swept through the southern end of Cherokee County in the Alto Community.

In response to the damage here and in several other counties, Gov. Abbott issued a disaster proclamation. This proclamation allowed the local school, city and county taxing authorities to authorize a disaster reappraisal effort for those affected by the tornados.

In May, CCAD appraisers were dispatched to the damaged areas to reevaluate affected properties. The 2019 tax value for these properties will be prorated in a manner that recognizes their value on January 1st and their value following the disaster. The adjusted valuations were included in the 2019 Notices of Value.

If your property was affected by this disaster, we encourage you to visit with our appraisers during this 30-day protest season. We welcome any information

2019 Valuations Increase on Strength of Seller's Market

According to the Texas A&M Real Estate Center, data for the Tyler, Palestine, Nacogdoches and Lufkin market areas indicate a strong residential market with an average monthly inventory of 3.5 months. Real estate sources hold that an inventory less than four months indicates strong buyer demand in a market area. These factors tend to contribute to a "seller's market".

Statistics for these market areas show that in the period 2016-18, average sale prices of residential property have increased 6.2% with an overall sales dollar volume increase of 11.3%. Across Texas for the same time period, the Real Estate Center shows a 9.2% average sales price increase with a 15.8% increase in sales dollar volume and 3.3 months of inventory.

CCAD analyzed more than 1,100 residential sales in Cherokee County from 2016 to 2019 in order to calibrate valuation models.

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you may have regarding insurance claims or repair estimates as we all work through this reevaluation process.

Our hearts continue to go out to those who suffered loss during this event.

Countywide residential values increased for 2019 with changes ranging from a low of -5% to a high of +15%. Average change for all residential classes was +4%.

<u>Change from 2018</u>	<u>% of All Res. Classes</u>
-5% to -1%	1.7%
No Change	29.6%
+1% to +9%	55.0%
+10% to +15%	13.7%

Rural acreage increased +6% on average across the county with rural and lake subdivision lots changing +8% on average. Municipal lots varied greatly from city to city but averaged +10%.

Commercial retail properties in the county were modified significantly this year by analyzing cost of construction and local sales data. Information for these commercial classes has been limited over time and the District did conduct a review of these properties in 2019. Commercial owners are encouraged to submit sale, cost or income & expense information in order to assist CCAD in evaluating these properties during the 30-day protest season.

Property Tax Terms

Many terms related to the property tax field are confusing for property owners. The terms in this year's newsletter are just a few of the ones we use in our day to day business. More terms are listed in prior newsletters...

Improvements

This is a term that most often invokes a reaction from owners who know they have not made any changes to their property. In the property tax business though, "improvements" refer to structures added to a vacant parcel of land. These "improvements to land" could be something as simple as installing a septic system or water meter or performing dirt work that increases the value of the land. With regard to this District however, the term speaks to structures including, but not limited to, residential homes, barns or commercial buildings.

Schedules

In our appraisal model, we have schedules of value for land and improvements (structures). A schedule is simply a table of prices per unit of measure. These schedules allow the CAD to change the value on many properties at one time.

Listing Price

When a property is put up for sale, the asking price is made available to prospective buyers. That asking price is commonly known as the listing price. The District uses list prices when available as a way to gauge the level of appraisal that was determined from sales ratios. Caution must be exercised when using list prices. Just because a seller asks a price does not mean they will get it!!!

Class

Each schedule is tied to a "class" code. The CAD has categorized all properties into groups of similar types. These groups will have a class code that describes the kind of properties in that group (schedule).

If a CCAD employee uses a term you are not familiar with, please ask for an explanation.

Protest Notices and Deadlines

Notices of Value have been sent out for 2019 properties. These notices were generated for properties with a change in value of +/- \$1,000.

In addition, new owners since Jan. 1 of last year should also receive a notice of value.

Finally, if you have submitted a rendition or requested a notice, you should be receiving a notice on those properties as well.

The deadline to file a protest is July 3, 2019. Contact CCAD for more details.

Social Media and Taxpayer Assistance!!!

CCAD has a YouTube Channel and Facebook page where you can find information and videos to assist you with productive lands. Also, our website has other resources such as online brochures explaining several facets of property tax exemptions and processes.

The State Comptroller's website contains a vast amount of information, including videos on presenting your case at the ARB!!

Many of these resources are also available at the CCAD office either on paper or accessible via public access computers!!!!

CCAD Welcomes New Deputy

Mrs. Jan Lowry joined the CCAD team in June of 2018 replacing outgoing Chief Deputy Ashley Wirzberg.

Lowry was previously the Chief Appraiser of Hartley County in the Texas Panhandle before relocating to East Texas last Spring. She has also worked for the Moore County Appraisal District in Dumas, Texas.

She brings a wealth of administrative experience to Cherokee and has greatly assisted CCAD with updating procedures and in auditing and refining exemption related protocols.

We are excited to have her with us!

Unit Name	Tax Year	Certified Taxable	Change from Prev. Yr.	Tax Rate	New Taxable Value	
Alto ISD	2016	\$128,847,443	3.0%	\$1.313500	\$3,002,096	
	2017	\$138,229,216	7.3%	\$1.300000	\$1,629,010	
	2018	\$142,209,027	2.9%	\$1.300000	\$1,507,934	
Bullard ISD*	2016	\$308,538,078	13.2%	\$1.670000	\$17,767,830	
	<i>*Cherokee Co. Portion Only</i>	2017	\$340,481,988	10.4%	\$1.670000	\$24,619,690
	2018	\$348,794,739	2.4%	\$1.630000	\$18,488,046	
Carlisle ISD*	2016	\$46,855,556	30.9%	\$1.550000	\$550,090	
	<i>*Cherokee Co. Portion Only</i>	2017	\$50,508,656	7.8%	\$1.520000	\$1,394,796
	2018	\$47,587,956	-5.8%	\$1.520000	\$625,668	
Cherokee County Gen Fund	2016	\$2,409,638,705	3.5%	\$0.420000	\$49,081,255	
	2017	\$2,526,377,100	4.8%	\$0.420000	\$50,633,190	
	2018	\$2,638,637,390	4.4%	\$0.420000	\$70,800,249	
Cherokee Co Lateral Rd Fund	2016	\$2,353,892,376	3.7%	\$0.175000	\$49,081,255	
	2017	\$2,476,022,660	5.2%	\$0.175000	\$50,590,528	
	2018	\$2,589,994,173	4.6%	\$0.175000	\$70,716,351	
City of Alto	2016	\$33,194,487	5.3%	\$0.343700	\$300,388	
	2017	\$35,207,007	6.1%	\$0.343700	\$111,420	
	2018	\$35,872,271	1.9%	\$0.343700	\$51,298	
City of Bullard*	2016	\$52,435,885	107.7%	\$0.563264	\$10,759,610	
	<i>*Cherokee Co. Portion Only</i>	2017	\$61,842,734	17.9%	\$0.563264	\$708,730
	2018	\$51,255,396	-17.1%	\$0.595347	\$1,080,130	
City of Jacksonville	2016	\$566,865,880	2.3%	\$0.659600	\$3,176,243	
	2017	\$586,085,089	3.4%	\$0.659600	\$2,840,331	
	2018	\$610,652,336	4.2%	\$0.690000	\$3,769,070	
City of Rusk	2016	\$116,829,442	3.8%	\$0.460000	\$619,636	
	2017	\$118,050,838	1.0%	\$0.480000	\$863,200	
	2018	\$122,477,510	3.7%	\$0.480000	\$1,205,540	
City of Troup*	2016	\$3,667,855	-2.3%	\$0.909881	\$-	
	<i>*Cherokee Co. Portion Only</i>	2017	\$3,464,494	-5.5%	\$0.912933	\$120,350
	2018	\$3,678,216	6.2%	\$0.867087	\$-	
City of Wells	2016	\$12,950,771	3.9%	\$0.561200	\$175,010	
	2017	\$13,693,098	5.7%	\$0.561200	\$301,640	
	2018	\$13,786,905	0.7%	\$0.561200	\$224,370	
Jacksonville ISD	2016	\$998,893,841	2.3%	\$1.395000	\$16,098,322	
	2017	\$1,035,774,306	3.7%	\$1.465000	\$12,417,398	
	2018	\$1,103,205,476	6.5%	\$1.465000	\$33,763,656	
New Summerfield ISD	2016	\$64,400,329	7.3%	\$1.459500	\$1,350,395	
	2017	\$65,803,264	2.2%	\$1.459500	\$1,918,873	
	2018	\$67,325,690	2.3%	\$1.459500	\$1,096,730	
Rusk ISD*	2016	\$356,640,044	1.2%	\$1.152500	\$6,109,875	
	<i>*Cherokee Co. Portion Only</i>	2017	\$365,246,522	2.4%	\$1.152500	\$6,552,825
	2018	\$383,204,562	4.9%	\$1.152500	\$10,277,426	
Troup ISD*	2016	\$135,806,388	-2.2%	\$1.170000	\$1,280,850	
	<i>*Cherokee Co. Portion Only</i>	2017	\$156,586,569	15.3%	\$1.220000	\$7,350,222
	2018	\$166,299,091	6.2%	\$1.290000	\$1,480,220	
Wells ISD*	2016	\$76,213,259	-5.1%	\$1.420000	\$1,917,140	
	<i>*Cherokee Co. Portion Only</i>	2017	\$79,098,091	3.8%	\$1.420000	\$1,300,240
	2018	\$79,124,641	0.03%	\$1.420000	\$806,290	

2019 Timber Values

Productivity value estimates for timberland released by the State Comptroller's Property Tax Assistance Division show gaining Hardwood and Pine values with Mixed Timber declining marginally for 2019.

The Statutory Timber Capitalization rate was slightly higher this year (7.42% to 7.47%) which had very little impact on values. Primary value drivers seem to be stumpage prices which have been stable to moderately positive from 2017 to 2018.

	2018 \$/Ac	2019 \$/Ac
Pine I	\$437	\$471
Pine II	\$278	\$305
Pine III	\$215	\$229
Mixed I	\$260	\$257
Mixed II	\$161	\$158
Mixed III	\$93	\$90
Hard Wood I	\$131	\$147
Hard Wood II	\$55	\$67
Hard Wood III	\$32	\$42



Property owners attend the Birds, Bees & Butterflies event

Birds, Bees & Butterflies Seminar !!

The Norman Activity Center in Jacksonville was the site of this year's wildlife related seminar hosted by the Cherokee County Master Gardeners and the District.

Sixty-five property owners from across the county braved the bad weather to hear several guest speakers talk about birding, bee keeping and the promotion of butterflies in East Texas.

District staff was also able to provide one on one assistance to almost twenty of those landowners during the event.

Our many thanks to those who attended and our distinguished guest speakers!

Where to file Complaints about Non-Valuation Issues

The Texas Department of Licensing and Regulation (TDLR) is the oversight agency for staff appraisers.

Complaints about a licensed District appraiser can be registered with the TDLR. These complaints generally should regard illegal or unethical behavior. Complaints may be filed by mail to:

Texas Department of Licensing and Regulation, Attn: Enforcement-Intake, P.O. Box 12157, Austin, TX 78711. There is also an online option to file complaints at their website:

<https://www.license.state.tx.us/Complaints/>

Follow the options on the page to initiate the complaint process.

Complaints concerning District staff should be directed to the Chief Appraiser. However, if the complaint is about the Chief Appraiser, you may request a meeting with the CCAD Board of Directors. Persons requesting to appear before the Board of Directors should submit their request to the District's mailing address to the attention of the Chairman of the Board of Directors. You will have the opportunity to appear at the next Director's meeting.

Complaints about tax rates should be directed to the appropriate governing body such as the County Commissioner's Court, City Council or School Board of Trustees.

How to Contact Us

Our lobby is open **8am to 4:30pm** M-F. However, we are available by phone until 5pm. We are located at 107 East 6th Street in Rusk.

Our mailing address is Post Office Box 494, Rusk, Texas, 75785.

Or we may be reached during business hours at 903-683-2296. Facsimiles may be sent to 903-683-6271.