

CCAD VALUATIONS



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District moving to Income based value on certain properties

Beginning this year, the District is transitioning to an income based method of valuing some types of real property.

The income approach examines the value of a property’s income stream. This approach will be applied to real estate that is likely to be leased such as multi-family housing, commercial real estate, warehouse space or office rentals to name a few.

For the 2013 appraisal season, the District will be focusing on duplex type rental property, hotel/motels, mini-storage facilities and RV parks. In 2014, other commercial properties will be added to the list of income based valuations.

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Earlier this year, the District mailed income and expense survey forms to certain property owners. The information obtained from those surveys formed the basis for this year’s income model.

Property owners affected by this move are encouraged to complete and submit income and expense surveys for consideration if they have not already.

Qualifying Agricultural and Timber Property in 2014

In the fall of 2013, the District will begin to restructure the qualifying standards for productive land eligibility. This move will address legislative concerns about properties that receive productive value.

Productive value is commonly known as an “ag exemption” and provides a lower assessed value for property tax purposes. The standards for qualification determine what properties can qualify and which are ineligible.

The origin of allowing a lower productive value stems from legislative efforts to preserve the family farm and encourage agricultural stewardship of rural Texas land. As time has moved forward, the lower valuation has been seen by some as an entitlement for owning rural property.

As the District begins this effort to set and enforce higher standards, it does so in the hopes that such efforts will confirm and encourage agriculture and timber land uses in the county.

The District will begin the program by examining properties that are 15 acres or less and that have an existing productive valuation. These owners will be required to submit a new application for consideration by the District. The mailing will also include information to assist the owner in understanding the process and standards.

In the end, an owner should ask themselves if they are seriously in the business of producing ag or timber products, or whether they are simply enjoying a lower tax bill.

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...

Disability Exemption

Exemptions for disability, or disabled persons is often confused with exemptions available for disabled veterans. A disability exemption is allowed for persons who are receiving disability benefit payments from Social Security. The exemption applies only to your residence homestead for property tax purposes.

Disabled Veteran

Disabled veterans who have a disability rating from the Veteran's Administration are entitled to an exemption against property taxes. The amount of the exemption depends on the VA disability rating. This exemption may be claimed against any one property the veteran owns. It is not limited to homesteads.

The 411 about applications...

Many different applications are required for ag and timber productive valuations and the various property exemptions offered by law.

Completing the right application can be a daunting task. When you are unsure about what application you should submit you can always ask a District Customer Service Representative. They can see that you have the right form and assist you with any questions you may have.

Oftentimes, the District will request that an owner complete and submit a new application for productivity or for an exemption. There are many reasons that this occurs.

New owners for example must submit an application in their name for exemptions or productive valuations.

100% Disabled Veteran Homestead

Veterans who are receiving 100% compensation for a service-connected disability, and who have been rated as 100% disabled or individual unemployability may receive a total exemption on their residence homestead.

Survivor's Benefits

Many property tax exemptions have clauses that cover the survivor(s) of a person who qualified for the original exemption. The clauses are different for each exemption type. If you believe you are entitled to a survivor's benefit you should contact the District for more information.

Applying for Exemptions

Each type of exemption has an application that must be filed with the District. Some applications must be accompanied by additional documentation verifying eligibility. There is no charge for applications or for applying!! Contact the District for assistance.

If a District employee uses a term you are not familiar with, please do not hesitate to ask for an explanation.

The District also will request new applications when the titled ownership of a property changes. Sometimes, this could be a simple name change or the inclusion of a family member to the property title. These changes do not really result in a "new" owner. But, because the legal title has changed, the District must have an application completed with the new ownership title.

Other reasons for requesting new applications are to confirm the current status of productive activity on a tract of land, or the current status of an exemption on a property.

In any case, it is important for property owners to respond to District requests for new applications.

Unit	Year	Cert. Taxable Val.	Change from prev. yr.	Total Tax Rate	Taxable Val New Prop.
Alto ISD	2010	\$145,350,937	-7.7%	\$1.313500	\$2,428,058
	2011	\$137,191,635	-5.6%	\$1.313500	\$1,907,800
	2012	\$127,221,237	-7.3%	\$1.313500	\$965,440
Bullard ISD	2010	\$208,278,917	3.6%	\$1.470000	\$6,569,420
	2011	\$229,411,101	10.1%	\$1.470000	\$12,217,870
	2012	\$230,871,014	0.6%	\$1.470000	\$6,981,602
Carlisle ISD	2010	\$23,812,054	5.9%	\$1.252000	\$938,586
	2011	\$22,485,529	-5.6%	\$1.505000	\$318,838
	2012	\$24,569,783	9.3%	\$1.470000	\$478,956
Cherokee County Gen Fund	2010	\$2,152,360,178	2.2%	\$0.385000	\$36,441,060
	2011	\$2,171,322,378	0.9%	\$0.405000	\$34,777,080
	2012	\$2,173,039,083	0.1%	\$0.415000	\$26,027,065
Cherokee County LR Fund	2010	\$2,080,453,484	0.1%	\$0.165000	\$36,353,450
	2011	\$2,098,404,281	0.9%	\$0.165000	\$34,697,990
	2012	\$2,112,548,594	0.7%	\$0.175000	\$26,010,215
City of Alto	2010	\$29,470,394	-1.9%	\$0.333700	\$118,690
	2011	\$29,109,774	-1.2%	\$0.333700	\$337,590
	2012	\$30,916,193	6.2%	\$0.333700	\$111,500
City of Bullard	2010	\$2,425,449	64.2%	\$0.556080	\$-
	2011	\$2,940,355	21.2%	\$0.555749	\$229,350
	2012	\$15,446,680	425.3%	\$0.555749	\$495,900
City of Jacksonville	2010	\$537,476,729	0.9%	\$0.627500	\$7,956,630
	2011	\$542,011,592	0.8%	\$0.625100	\$3,584,990
	2012	\$545,625,885	0.7%	\$0.626900	\$2,819,130
City of New Summerfield	2010	\$13,770,655	2.9%	\$0.200000	\$346,970
	2011	\$14,186,575	3.0%	\$0.200000	\$623,740
	2012	\$15,407,742	8.6%	\$0.200000	\$119,910
City of Rusk	2010	\$102,872,482	1.4%	\$0.480000	\$1,962,470
	2011	\$102,715,050	-0.2%	\$0.477500	\$252,660
	2012	\$108,439,553	5.6%	\$0.460000	\$848,620
City of Troup	2010	\$3,537,774	-1.1%	\$0.862272	\$-
	2011	\$3,574,324	1.0%	\$0.842270	\$5,830
	2012	\$4,018,268	12.4%	\$0.951771	\$-
City of Wells	2010	\$11,445,362	-8.5%	\$0.550000	\$130,000
	2011	\$12,121,976	5.9%	\$0.550000	\$460,120
	2012	\$12,338,485	1.8%	\$0.550000	\$-
Jacksonville ISD	2010	\$926,021,378	5.5%	\$1.130000	\$15,977,570
	2011	\$944,905,188	2.0%	\$1.320000	\$9,699,940
	2012	\$965,485,711	2.2%	\$1.320000	\$8,928,030
New Summerfield ISD	2010	\$52,163,308	34.1%	\$1.040000	\$705,780
	2011	\$54,187,407	3.9%	\$1.040000	\$1,523,630
	2012	\$54,859,342	1.2%	\$1.170000	\$209,730
Rusk ISD	2010	\$353,320,981	-0.7%	\$1.157500	\$6,420,460
	2011	\$351,188,445	-0.6%	\$1.157500	\$3,939,760
	2012	\$361,776,484	3.0%	\$1.152500	\$6,069,800
Troup ISD	2010	\$133,328,408	-2.5%	\$1.108000	\$1,044,310
	2011	\$122,115,733	-8.4%	\$1.108000	\$2,944,560
	2012	\$120,146,972	-1.6%	\$1.108000	\$1,696,470
Wells ISD	2010	\$79,694,946	-22.7%	\$1.040000	\$1,086,980
	2011	\$69,325,215	-13.0%	\$1.170000	\$1,012,990
	2012	\$61,832,408	-10.8%	\$1.170000	\$246,310

New District Personnel for 2013

2012 was a year of transition and change for the District. Longtime employee and Deputy Chief Appraiser Ronnie Norton retired effective December 31, 2012. Mr. Norton was a fixture in Jacksonville ISD appraisals for many years prior to being promoted to Deputy in 2000.

In January of this year, the District hired Mrs. Ashley Wirzberg, formerly of San Jacinto CAD as Deputy Chief of Appraisal Operations. Mrs. Wirzberg brings ten years of experience in field appraisals and CAD management to the District.

Also on December 31st, the District's Business Personal Property appraiser, Mr. Cecil Owings, retired. To compensate for his departure, the District has assigned the various business accounts to specific field appraisers within the organization.

These employees will be missed but the commitment of the District and its mission continues.

Online Property Appeals for Residential Homesteads

In response to legislative mandate, the District will be allowing homeowners with a residential homestead the option to file a protest online.

A homestead owner who wishes to participate in this program must have a valid email address and register online at the District's website:

<http://www.cherokeecad.com>

A Users Agreement must be agreed to and the owner should have their individual PIN. The PIN is printed on the Notice of Appraised Value. If you did not receive a Notice of Value, or if you lose your PIN the District will mail the number to you upon request. You should not share your PIN because it constitutes your on-line signature.

It is not necessary to file on-line however. Homestead owners can still come in or contact a District appraiser to discuss their property concerns. For more information contact the District office.

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 taxes or 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

The District is open Monday through Friday from 8am to 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.