

Trinity County Appraisal District 2016 Annual Report

Introduction

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

Mission

The mission of the Trinity County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of Trinity County for ad valorem tax purposes. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This is achieved by administering the laws of the Texas property tax system and by operating under the standards of

- The Texas Comptroller's Property Tax Assistance Division (PTAD);
- The International Association of Assessing Officers (IAAO); and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

Governance

The Trinity County Appraisal District is governed by a seven member board of directors selected by the county's participating taxing jurisdictions. The Board's primary responsibilities are to:

- Establish an appraisal districts office;
- Adopt an operating budget;
- Contract for necessary services;
- Hire a chief appraiser;
- Appoint an Appraisal Review Board;
- Provide advice and consent to the chief appraiser concerning the appointment of an Agricultural Advisory Board;
- Make general policies on the appraisal district operations; and
- Biannually develop a written plan for the periodic appraisal of all property within the appraisal district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of Trinity County for at least two years prior to being selected. Directors can serve without term limitations.

The Chief Appraiser is the chief administrator of the appraisal district and appointed by the board of directors. The chief appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation (TDLR).

Members of the Appraisal Review Board (ARB) are appointed by the board of directors and serve two year staggered terms. ARB members are limited to three consecutive two year terms. The ARB settles value disputes between taxpayers and the chief appraiser. In 2016, Trinity County Appraisal District mailed 9,637 notices of appraised value and the ARB heard 37 formal appeals.

The Agricultural Advisory Board is appointed by the board of directors at the recommendation of the chief appraiser and serves to advise the chef appraiser in determining typical practices and standards for agricultural activities in Trinity County.

Taxing Jurisdictions

The Trinity County Appraisal District is responsible for discovering and appraising all properties, real estate and personal property, for each taxing jurisdiction located in Trinity County. Trinity County comprises 692 square miles and consists of the following taxing entities:

Trinity County
Groveton ISD
Trinity ISD
Centerville ISD
Apple Springs ISD
City of Groveton
City of Trinity
Westwood Shores MUD
Trinity Memorial Hospital District

Property Categories

The Trinity County Appraisal Districts contains approximately 28,826 parcels consisting of residential, commercial, personal, industrial, utilities and mineral (oil and gas) properties.

Below is a summary of the 2016 parcels by category:

Category	Number of Parcels	Market Value
A Single Family Residential	6,703	\$378,771,080
B Multi-family	16	\$2,463,302
C1 Vacant Lots	11,710	\$51,155,729
C2 Colonia Lots	N/A	N/A
D1 Qualified Open Space Land	4,840	\$970,745,359
D2 Improvements on Qualified Open Space Land	278	\$1,926,892
E Non-Qualified Land and Improvements	2,471	\$158,986,205
F1 Commercial Real	428	\$47,850,961
F2 Industrial Real	22	\$3,654,444
G Minerals (Oil/Gas)	108	\$1,028,980
J Utilities	169	\$112,755,801
L1 Commercial Personal	484	\$19,784,206
L2 Industrial Personal	117	\$15,300,547
M Mobile Homes	584	\$17,522,917
O Real Property Inventory	297	\$1,359,544
S Special Inventory	3	\$8,962
X Totally Exempt	2,518	\$283,541,350
Total		\$2,066,866,279

2016 Appraisal Operation Summary

In 2016, the Trinity County Appraisal District appraised new property and reappraised existing property in accordance with its written 2016-2017 Reappraisal Plan. Results of the 2016 Comptroller's Property Value Study will be certified to the Commissioner of Education in July 2017. Preliminary 2016 Value Results released in January 2017 are shown below.

Category	Trinity CAD	Groveton ISD	Trinity ISD	Centerville ISD	Apple Springs ISD
Single Family Residential	N/A	N/A	1.0060	N/A	N/A
Vacant Lots	N/A	N/A	.9411	N/A	N/A
Rural Real	N/A	N/A	1.0234	N/A	N/A
Non-Qualified Acres	N/A	N/A	.9266	N/A	N/A
Commercial Real	N/A	N/A	.9015	N/A	N/A
Oil/Gas/Minerals	N/A	N/A	N/A	N/A	N/A
Utilities	N/A	N/A	.8155	N/A	N/A
Commercial Personal	N/A	N/A	N/A	N/A	N/A
Overall			.9913		

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Property Tax Code.

Residential Homestead

The following chart represents the total exemption amounts granted to homeowners who qualify for this exemption on homes with a maximum of 20 acres.

Jurisdiction	General Homestead	Over 65	Over 55 Surviving Spouse	Disability	100% Disabled Veteran
Trinity County	N/A	\$7,500	N/A	N/A	100%
Groveton ISD	\$25,000	\$10,000	\$10,000	\$10,000	100%
Trinity ISD	\$25,000	\$10,000	\$10,000	\$10,000	100%
Centerville ISD	\$25,000	\$10,000	\$10,000	\$10,000	100%
Apple Springs ISD	\$25,000	\$10,000	\$10,000	\$10,000	100%
City of Groveton	N/A	\$3,000	\$3,000	N/A	100%
City of Trinity	N/A	\$8,000	\$8,000	N/A	100%
Westwood Shores MUD	N/A	\$4,000	\$4,000	N/A	100%
Trinity Memorial Hospital District	\$10,000	\$10,000	\$10,000	N/A	100%

For school tax purposes, the over 65, disability, surviving spouse and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead of existing improvements. The tax ceilings are adjusted if new improvements are added to the existing homestead.

In 2016, the City and Trinity and Trinity County granted a tax ceiling for persons over-65 or with disabilities. The City of Groveton granted a tax ceiling for persons over-65.

Homeowners qualifying for the residential homestead exemption receive a **homestead cap** that limits the increase of **taxable value** on the homestead to ten percent per year.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with 100% service connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage of disability rating determined by the Department of Veteran's Affairs. Current exemptions based on these ratings are:

Percentage Disability	Exemption Amount
10-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000

2016 Certified Market Values

Jurisdiction	Number of Parcels	2016 Market Value	2016 Taxable Value
Trinity County	28,816	\$2,066,816,781	\$825,033,021
Groveton ISD	10,627	\$1,023,876,277	\$287,883,998
Trinity ISD	14,988	\$611,535,488	\$374,851,119
Centerville ISD	1,396	\$199,215,539	\$30,674,042
Apple Springs ISD	1,760	\$218,706,579	\$42,096,094
Kennard ISD	49	\$13,482,897	\$1,125,940
City of Groveton	953	\$50,075,406	\$31,834,882
City of Trinity	2,344	\$125,136,518	\$93,713,218
Westwood Shores MUD	3,625	\$94,516,202	\$87,216,101
Trinity Memorial Hospital District	22,611	\$1,094,307,143	\$570,262,009

2016 Tax Rates

Jurisdiction	Tax Rate per \$100 of Taxable Value
Trinity County	0.6500
Groveton ISD	1.0400
Trinity ISD	1.1300
Centerville ISD	1.1700
Apple Springs ISD	1.0400
City of Groveton	0.9257
City of Trinity	0.6571
Westwood Shores MUD	0.8900
Trinity Memorial Hospital District	0.1190