

## **Trinity County Appraisal District 2017 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 2017, Trinity County Appraisal District mailed 11,097 notices of appraised value and the ARB heard 36 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 2017 parcels by category:

<b>Category</b>	<b>Number of Parcels</b>	<b>Market Value</b>
<b>A Single Family Residential</b>	6,611	\$393,200,793
<b>B Multi-family</b>	17	\$2,132,847
<b>C1 Vacant Lots</b>	11,603	\$53,339,612
<b>C2 Colonia Lots</b>	N/A	N/A
<b>D1 Qualified Open Space Land</b>	4,857	\$1,032,568,716
<b>D2 Improvements on Qualified Open Space Land</b>	302	\$2,451,911
<b>E Non-Qualified Land and Improvements</b>	2,478	\$170,404,660
<b>F1 Commercial Real</b>	432	\$51,298,443
<b>F2 Industrial Real</b>	21	\$3,559,840
<b>G1 Minerals (Oil/Gas)</b>	114	\$629,920
<b>G2 Other Minerals</b>	1	\$10,000
<b>J Utilities</b>	172	\$113,305,176
<b>L1 Commercial Personal</b>	503	\$19,871,125
<b>L2 Industrial Personal</b>	108	\$14,089,110
<b>M Mobile Homes</b>	633	\$19,884,008
<b>O Real Property Inventory</b>	190	\$1,430,559
<b>S Special Inventory</b>	3	\$13,712
<b>X Totally Exempt</b>	2,540	\$307,479,931
<b>Total</b>		<b>\$2,185,670,363</b>

## 2017 Appraisal Operation Summary

In 2017, the Trinity County Appraisal District appraised new property and reappraised existing property in accordance with its written 2016-2017 Reappraisal Plan. Results of the 2017 Comptroller's Property Value Study will be certified to the Commissioner of Education in July 2017. Preliminary 2017 Value Results released in January 2018 are shown below.

Category	Trinity CAD	Groveton ISD	Trinity ISD	Centerville ISD	Apple Springs ISD
Single Family Residential					
Vacant Lots					
Rural Real					
Non-Qualified Acres					
Commercial Real					
Oil/Gas/Minerals					
Utilities					
Commercial Personal					
Overall					

### 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

**2017 Certified Market Values**

Jurisdiction	Number of Parcels	2017 Market Value	2017 Taxable Value
Trinity County	28,880	\$2,185,588,373	\$860,274,120
Groveton ISD	10,614	\$1,041,594,956	\$303,617,551
Trinity ISD	15,040	\$625,982,261	\$388,812,571
Centerville ISD	1,408	\$237,645,749	\$31,621,970
Apple Springs ISD	1,774	\$266,919,550	\$46,613,827
Kennard ISD	50	\$13,456,629	\$1,146,000
City of Groveton	955	\$49,976,336	\$32,034,321
City of Trinity	2,344	\$127,469,506	\$96,254,779
Westwood Shores MUD	3,628	\$95,973,961	\$89,873,685
Trinity Memorial Hospital District	22,643	\$1,122,449,087	\$599,198,844

**2017 Tax Rates**

Jurisdiction	Tax Rate per \$100 of Taxable Value
Trinity County	0.6500
Groveton ISD	1.0400
Trinity ISD	1.2900
Centerville ISD	1.1700
Apple Springs ISD	1.0400
City of Groveton	0.9662
City of Trinity	0.6596
Westwood Shores MUD	0.8900
Trinity Memorial Hospital District	0.1232