

Trinity County Appraisal District 2014 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.

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 2014, Trinity County Appraisal District mailed 3,412 notices of appraised value and the ARB heard 4 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 chief 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 28,754 parcels consisting of residential, commercial, personal, industrial, utilities and mineral (oil and gas) properties.

Below is a summary of the 2014 parcels by category:

	Category	Number of Parcels	Market Value
A	Single Family Residential	6,511	339,218,522
B	Multi-family	14	2,818,738
C1	Vacant Lots & Land Tracts	12,213	52,171,395
D1	Qualified Open-Space Land	4,814	666,234,128
D2	Improvements on Qualified Open-Space Land	310	2,121,972
E	Rural Land, Non-Qualified Land and Improvements	2,356	124,079,129
F1	Commercial Real	416	42,491,264
F2	Industrial Real	26	3,716,544
G1	Oil & Gas	168	5,303,604
J1-9	Utilities	145	80,453,025
LI	Commercial Personal Property	430	18,262,546
L2	Industrial Personal Property	107	19,812,168
M	Tangible Other Personal, Mobile Homes	538	15,702,173
O	Residential Inventory	1,130	1,406,755
S	Special Inventory	7	58,879
X	Totally Exempt Property	1,375	189,509,477
	TOTALS		1,563,360,319

2014 Appraisal Operation Summary

In 2014, the Trinity County Appraisal District appraised new property and reappraised existing property in accordance with its written 2013-2014 Reappraisal Plan. The result of the 2013 Comptroller's Property Value Study was certified to the Commissioner of Education in July 2014. Results released in January 2014 are shown below.

Category	Trinity CAD	Groveton ISD	Trinity ISD	Centerville ISD	Apple Springs ISD
Single Family Residential	0.99	0.9728	0.9612	1.0231	0.9872
Vacant Lots		0.9540	0.9905	N/A	
Rural Real		1.1361	1.1567	1.1496	1.0738
Non-Qualified Acres	0.97	0.9640	0.9266	0.9659	0.9856
Commercial Real		N/A	0.8643	N/A	
Oil/Gas/Minerals		N/A	N/A	1.0495	
Utilities	1.05	1.1491	0.9738	N/A	1.1006
Commercial Personal		N/A	N/A	N/A	
Overall	0.98				

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	\$10,000	N/A	100%
Groveton ISD	\$15,000	\$10,000	\$10,000	\$10,000	100%
Trinity ISD	\$15,000	\$10,000	\$10,000	\$10,000	100%
Centerville ISD	\$15,000	\$10,000	\$10,000	\$10,000	100%
Apple Springs ISD	\$15,000	\$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	\$10,000	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 2014, 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

2014 Certified Market Values

Jurisdiction	Number of Parcels	2014 Market Value	2014 Taxable Value
Trinity County	28,739	1,563,293,930	719,394,747
Groveton ISD	10,615	714,747,669	241,509,905
Trinity ISD	14,986	526,995,943	346,374,432
Centerville ISD	1,364	146,117,752	31,089,654
Apple Springs ISD	1,731	163,777,664	40,203,203
Kennard ISD	48	10,152,127	1,076,359
City of Groveton	936	41,071,719	28,720,942
City of Trinity	2,291	112,642,358	83,537,810
Westwood Shores MUD	3,642	85,778,566	81,377,131
Trinity Memorial Hospital District	22,656	863,588,373	482,782,049

2014 Tax Rates

Jurisdiction	Tax Rate per \$100 of Taxable Value
Trinity County	0.650
Groveton ISD	1.040
Trinity ISD	1.130
Centerville ISD	1.120
Apple Springs ISD	1.040
City of Groveton	.9583
City of Trinity	.6573
Westwood Shores MUD	.9256
Trinity Memorial Hospital District	.1163

SIGNIFICANT PROPERTY TAX LAW CHANGES

There were many changes enacted into the tax code during the 2013 legislative session. A summary of those laws that went into effect in 2013 are listed below.

Section 1.08

SB 1224 renames this section as “Timeliness of Action By Mail or Common or Contract Carrier.” The bill amends the section to provide that a property owner’s delivery of a required payment, report, application, statement, or other document by a specified due date is timely if it is properly addressed with postage or handling charges prepaid and is sent by common or contract carrier and either bears a receipt mark indicating a date on or earlier than the specified due date and within the specified period or the property owner furnishes proof that it was deposited with the carrier on or before the due date and within the specified period. Previous law provided only for delivery by regular first-class mail.

Effective June 14, 2013

Section 1.085

HB 241 amends subsection (h) to require publication of a notice of the availability of electronic communication and delivery of electronic communication agreement forms by CADs in counties with populations of more than 200,000 or by CADs in which the chief appraiser has authorized electronic communication and has implemented a system that allows such communication.

Effective Sept. 1, 2013.

Section 1.11

HB 3439 amends subsection (b) to allow a property owner’s designated agent to revoke a property owner’s request that all notices, tax bills, and other communications relating to the owner’s property or taxes be delivered to the owner’s fiduciary. Previous law allowed only the property owner to make this revocation.

Effective Sept. 1, 2013.

Section 1.111

HB 3439 amends subsection (c) to allow a property owner’s designated agent to revoke his or her designation. The bill requires the agent revoking the designation to send notice of the revocation to the property owner at the owner’s last known address.

The bill amends subsection (i) to strike language specifying that if an ARB designates a time and place for appearance before a hearing, an agency authorization is considered to be filed at or before the hearing if a copy of the authorization is filed at the time and place designated by the ARB.

Effective Sept. 1, 2013.

Section 6.03

SB 359 amends subsection (c) to add junior college districts to the list of taxing units that are allowed to vote for the appointment of members to the CAD board of directors.

The bill amends subsection (e) to require the chief appraiser to send a notice of the number of votes to which the junior college is entitled to specified officials of each junior college district participating in the CAD.

Effective June 14, 2013, and applies only to the selection of CAD directors for terms beginning on or after Jan. 1, 2014.

Section 6.031

SB 359 adds subsection (b-1) to require a CAD board of directors to provide by resolution for the junior college districts that participate in the CAD to collectively participate in the selection of directors in the same manner as the

school district that imposes the lowest total dollar amount of property taxes in the CAD. The resolution is required only if the CAD increases the number of members on the board of directors or changes the method or procedure for appointing the members as provided by law. The resolution is not subject to rejection by a resolution by a taxing unit opposing the change.

Effective June 14, 2013, and applies only to the selection of CAD directors for terms beginning on or after Jan. 1, 2014.

Section 6.035

HB 585 adds subsection (a-1) to prohibit an individual from serving on a CAD board of directors if for compensation, the individual appraised property for use in or represented property owners in a proceeding under the Property Tax Code at any time during the preceding five years.

Effective June 14, 2013, and does not affect the eligibility of an individual serving on an CAD board of directors immediately before the effective date to complete the term to which the member was appointed.

HB 585 amends section (c-1) to add communications with an ARB member by a property tax consultant or attorney representing a party to an ARB proceeding to the communications that are permitted under certain circumstances.

Effective June 14, 2013, and applies only to an offense committed on or after the effective date. If any element of the offense was committed before the effective date the offense is considered to be committed before the effective date.

Section 6.412

HB 3438 amends subsection (d) to provide that (among other reasons for ineligibility) a person is ineligible to serve on the ARB of a CAD in a county with a population of more than 100,000 if the person appeared before the ARB for compensation during the two-year period preceding the date the person is appointed (rather than if the person has ever appeared before the ARB for compensation).

Effective Sept. 1, 2013.

HB 326 amends subsection (d) to strike the provision that a person is ineligible to serve on the ARB in a county with a population of more than 100,000 if the individual has served all or part of three previous non-consecutive terms as an ARB member or auxiliary ARB member.

The bill amends subsection (e) to provide that the restriction on serving during a term that begins on the next Jan. 1 following three consecutive terms served entirely or in part applies to ARB members in all counties, rather than applying only to ARB members in counties with populations of less than 100,000.

The bill repeals subsection (f), which made the section applicable to certain auxiliary board members.

Effective June 14, 2013.

HB 2913 amends subsection (j) to add a beneficiary of a trust as one of the types of occupants who may qualify for a residence homestead exemption if the other legal requirements are met. The bill revises the definition of a “trustor” to mean a person who transfers an interest in real or personal (rather than residential) property to a qualifying trust, whether during the person’s lifetime or at death (rather than by deed or by will), or the person’s spouse. The bill revises the definition of a “qualifying trust” to add an instrument transferring property to the trust, or any other agreement that is binding on the trustee to the list of instruments of which one instrument must provide that the trustor of the trust or a beneficiary of the trust has the right to use and occupy as the trustor’s or beneficiary’s principal residence residential property rent free and without charge, except for taxes and other costs and expenses specified in the instrument or court order.

Effective Sept.1, 2013.

Section 11.271

HB 1712 adds subsection (a) to define “environmental protection agency,” “offshore spill response containment system,” and “rules or regulations adopted by any environmental protection agency of the United States.”

The bill designates the entire previous text of Tax Code Section 11.271 as subsection (b).

The bill adds subsection (c) to entitle a person to an exemption of the personal property the person owns or leases that is used constructed, acquired, stored, or installed solely as part of an offshore spill response containment system, or that is used solely for the development, improvement, storage, deployment, repair, maintenance, or testing of such a system, if the system is stored while not in use in a county bordering the Gulf of Mexico or on a bay or other body of water immediately adjacent to the Gulf of Mexico. This property that is not used for any other purpose is considered to be property used wholly as an integral part of mobile or marine drilling equipment designed for offshore drilling of oil or gas wells.

The bill adds subsection (d) to specify that subsection (c) does not apply to personal property used wholly or partly for the exploration for or production of oil, gas, sulfur or other minerals, including the equipment, piping, casing and other components of an oil or gas well. The offshore capture of fugitive oil, gas, sulfur or other minerals that is entirely incidental to the property's temporary use as an offshore spill response containment system is not considered to be production of those substances.

The bill adds subsection (e) to specify that subsection (c) does not apply to personal property that was used, constructed, acquired, stored or installed in this state on or before Jan. 1, 2013.

The bill adds subsection (f) providing that to qualify for an exemption under subsection (c), the person owning or leasing the property must be an entity formed primarily for the purpose of designing, developing, modifying, enhancing, assembling, operating, deploying and maintaining an offshore spill response containment system. A person may not qualify for the exemption by providing services to or for an offshore spill response containment system that the person does not own or lease.

Effective June 14, 2013, and applies only to a tax year that begins on or after the effective date.

Section 11.31

HB 1897 adds subsection (e-1) to require the executive director of TCEQ to issue a determination letter to a person seeking a pollution control property exemption and require TCEQ to take final action on an initial appeal of the pollution control property exemption determination not later than the first anniversary of the date the executive director of TCEQ declares the application to be administratively complete.

Effective Sept. 1, 2013.

Section 11.311

HB 1897 adds this section to provide a property tax exemption for real and personal property located on or in close proximity to a landfill and used to:

- collect gas generated by the landfill,
- compress and transport the gas,
- process the gas so that it may be delivered into a natural gas pipeline or used as a transportation fuel in methane-powered vehicles or equipment, and
- deliver the gas into a natural gas pipeline or to a methane fueling station.

This landfill methane capture property is considered to be property used as a facility, device, or method for the control of air, water, or land pollution. The exemption applies only to property used as landfill methane capture property on Jan. 1, 2014, and expires on Dec. 31, 2015.

Effective Sept. 1, 2013.

HB 1287 amends subsection (j) to create an exception to the requirement that the Comptroller prescribed residence homestead exemption application include a copy of the applicant's driver's license or state-issued personal identification certificate. An applicant who is a resident of a facility that provides services related to health, infirmity or aging, or who is certified for participation in the address confidentiality program administered by the attorney general under Subchapter C, Chapter 56, Code of Criminal Procedure is excepted from the requirement. The bill deletes the requirement that an applicant must provide a copy of the applicant's vehicle registration receipt or, if the applicant does not own a vehicle, an affidavit to that effect and a copy of a utility bill for the subject property in the applicant's name.

Effective Sept. 1, 2013.

HB 1287 amends subsection (n) to provide an exception as provided by subsection (p), to the prohibition on a chief appraiser from allowing a homestead exemption unless the address listed on the driver's license or identification certificate corresponds to the address of the property for which the exemption is claimed if the applicant is required to provide a driver's license or state-issued identification certificate. The bill also deletes the requirement that the address listed on the driver's license or identification certificate correspond to the applicant's vehicle registration receipt or utility bill for the subject property.

The bill adds subsection (p) to allow a chief appraiser to waive the driver's license or state-issued identification certificate requirement if the applicant is an active duty member of the armed services or the spouse of such a person, or if the applicant is a federal or state judge or the spouse of such a judge or a peace officer, with proper documentation.

Effective Sept. 1, 2013.

Section 21.09

HB 585 adds this section, regarding allocation application, to require a person claiming an allocation authorized by Tax Code Section 21.03, 21.031, 21.05 or 21.055 to file an allocation application form with the chief appraiser in the CAD in which the property subject to the claimed allocation has taxable situs. A person claiming an allocation must apply for the allocation each year before May 1 and must provide the information required by the form. If the property was not on the appraisal roll in the preceding year, the deadline for filing the allocation application form is extended to the 45th day after the date of receipt of the notice of appraised value. For good cause shown, the chief appraiser shall extend the deadline for filing an allocation application form by written order for a period not to exceed 60 days.

The Comptroller is required to prescribe the contents of the allocation application form and must ensure that the form requires an applicant to provide the information necessary to determine the validity of the allocation claim.

If the chief appraiser learns of any reason indicating that an allocation previously allowed should be canceled, the chief appraiser must investigate and cancel the allocation if he or she determines that the property is not entitled to an allocation. The chief appraiser must deliver written notice of a cancellation not later than the fifth day after the date the cancellation is made. A person may protest the cancellation of an allocation.

The filing of a rendition under Tax Code Chapter 22 is not a condition of qualification for an allocation.

Effective June 14, 2013.

Section 21.10

HB 585 adds this section, regarding late application for allocation, to require a chief appraiser to accept and approve or deny an application for an allocation under Tax Code Section 21.09 after the deadline for filing the application has passed if the application is filed before the date the ARB approves the appraisal records. If the application is approved, the property owner is liable to each taxing unit for a penalty in an amount equal to 10 percent of the difference between the amount of tax imposed by the taxing unit without the allocation and the amount of tax imposed on the property with the allocation.

The chief appraiser is required to make an entry in the appraisal records for the property indicating the property owner's liability for the penalty and shall deliver to the property owner a written notice of imposition of the penalty, explaining the reason for its imposition.

The tax assessor must add the amount of the penalty to the property owner's tax bill, and the tax collector must collect the penalty as provided. The penalty amount constitutes a lien against the property and accrues penalty and interest in the same manner as a delinquent tax.

Effective June 14, 2013.

Section 23.02

HB 585 amends the section heading to "Reappraisal of Property Damaged in Disaster Area."

The bill amends subsection (a) to strike the word “natural” from language allowing a taxing unit to require a CAD to reappraise damaged property in that taxing unit that is also in an area declared to be a natural disaster area by the governor at its market value immediately after the disaster

The bill amends subsection (d) to strike the word “natural” from language requiring the proration of taxes on certain property damaged in a natural disaster area.

Effective June 14, 2013.

Section 23.129

HB 585 amends subsection (b) to strike the word “natural” from the provision that a chief appraiser or collector may waive a penalty under subsection (a) if a natural disaster made it effectively impossible for the taxpayer to comply with filing requirements.

Effective June 14, 2013.

Section 23.55

HB 561 adds subsection (q) to provide that the rollback sanctions for a change of use of land provided by subsection (a) do not apply to land owned by an organization that qualifies as a school under Tax Code Section 11.21(d) if the organization converts the land to a use for which the land is eligible for an exemption under Tax Code Section 11.21, within five years.

Effective June 14, 2013, and applies to a change of use of land that occurs on or after the effective date.

HB 2267 reenacts and amends subsection (a) as amended by Chapters 348 (HB 3307) and 953 (HB 1046), Acts of the 82nd Legislature, Regular Session, 2011 to provide that provisions relating to confidentiality of certain home address information apply to a medical examiner or person who performs forensic analysis or testing who is employed by this state or one or more political subdivisions of this state.

Effective June 14, 2013.

HB 2676 reenacts and amends subsection (a) as amended by Chapters 348 (HB 3307) and 953 (HB 1046), Acts of the 82nd Legislature, Regular Session, 2011 to provide that provisions relating to confidentiality of certain home address information apply to a current or former member of the U.S. armed forces who has served in an area that the U.S. president by executive order designates for purposes of 26 U.S.C. Section 112 as an area in which U.S. armed forces are or have engaged in combat.

Effective June 14, 2013.

SB 1896 amends subsection (a-1) to modify the definition of “state judge” for purposes of confidentiality of certain home address information to include a judge, former judge, or retired judge of a statutory probate court or a constitutional county court; associate judge, retired associate judge, or former associate judge appointed under Government Code Chapter 54A; master, magistrate, referee, hearing officer, or associate judge appointed under Government Code Chapter 54; and a municipal court judge.

Effective May 25, 2013.

Section 41.43

HB 585 amends subsection (a) to add an exception as provided by subsection (a-3) to the provision that a CAD has the burden of establishing the value of property by a preponderance of evidence (for protests claiming excessive value or unequal value) and if the CAD fails to meet that standard, the protest is determined in favor of the property owner.

The bill adds subsection (a-3) to provide that in a protest authorized by Tax Code Section 41.41(a)(1) or (2), the CAD has the burden of establishing the value by clear and convincing evidence presented at the hearing if specified conditions are met. This type of burden applies if:

- the appraised value of the property was lowered under Subtitle F, Remedies (Tax Code Chapters 41, 41A, 42, and 43) in the preceding tax year,
- the appraised value of the property in the preceding tax year was not established as a result of a written agreement between the property owner or the owner's agent and the CAD under Tax Code Section 1.111(e), and
- the property owner files with the ARB and delivers to the chief appraiser specified information not later than the 14th day before the date of the first day of the hearing.

The specified information, such as income and expense statements or information regarding comparable sales, must be sufficient to allow for a determination of the appraised or market value of the property if the protest is authorized by Tax Code Section 41.41(a)(1). If the protest is authorized by Tax Code Section 41.41(a)(2), the specified information must be sufficient to allow for a determination of whether the property was appraised unequally.

The bill adds subsection (a-4) to provide that if a CAD has the burden of establishing the value of property by clear and convincing evidence presented at the hearing on a protest as specified and the CAD fails to meet that standard, the protest is determined in favor of the property owner.

The bill adds subsection (a-5) to provide that subsection (a-3) (3) does not impose a duty on a property owner to provide any information in a protest authorized by Tax Code Section 41.41(a)(1) or (2). The bill provides that subdivision is merely a condition to the applicability of the standard of evidence provided by subsection (a-3).

Effective Sept. 1, 2013.

Section 41.66

HB 2792 amends subsection (d) to provide an exception as provided by subsection (d-1) to the provision that ARB hearings conducted under Tax Code Chapter 41 are open to the public.

The bill adds subsection (d-1) to provide that notwithstanding Government Code Chapter 551, the ARB is required to conduct a hearing that is closed to the public if the property owner or the chief appraiser intends to disclose proprietary or confidential information at the hearing that will assist the ARB in determining the protest. The ARB may hold a closed hearing only on a joint motion by the property owner and the chief appraiser.

The bill adds subsection (d-2) to provide that information described by subsection (d-1) is considered information obtained under Tax Code Section 22.27.

Effective June 14, 2013.