

2020 Annual Report



Trinity County Appraisal District

October 2020

It is my pleasure to present the Annual Report of the Trinity County Appraisal District (TCAD). This Annual Report for 2020 endeavors to provide specific information about the operations of TCAD. The report has been designed to provide the reader a summarization of information which is published and printed in many different formats by the appraisal district. It highlights the results of our appraisal operations, our financial stewardship, the appeals process, the results of the biennial Property Tax Assistance Division Property Value Study (PVS), and the results of the biennial Methods and Assistance Program Review (MAPS).

The Trinity County Appraisal District strives to be one of the best appraisal districts in the State of Texas. TCAD works hard to provide uniform, equitable, and accurate evaluations to the ten jurisdictions we serve as well as the citizens of Trinity County. Customer Service has always been a major priority for TCAD. We have annual training with our staff covering professionalism and integrity while providing great customer service.

In 2020, the Trinity County Appraisal District is please to say, we successfully certified a timely and accurate appraisal roll and we are currently on track to finish the year without exceeding our budgetary funds. We believe it is our highest priority to not only efficiently serve our participating taxing units, but to humbly and respectfully serve the citizens of Trinity County, while providing an accurate and fair appraisal roll so that the tax burden is equitably distributed.

Thank you for taking the time to review the Annual Report and I hope that you can gain insight and understanding in the operations of the Trinity County Appraisal District.

Best Regards,

Gary Gallant, RPA, CCA, CSTA

Chief Appraiser, Trinity County Appraisal District

Entities Served

Trinity County

Cities

City of Groveton

City of Trinity

Schools

Apple Springs ISD

Centerville ISD

Kennard ISD

Groveton ISD

Trinity ISD

Special Districts

Trinity Memorial Hospital District

Westwood Shores Municipal Utilities District

Board of Directors

The Board of Directors of the Trinity County Appraisal District consists of five voting members and one non-voting member. The Directors are appointed or elected by the entities above, excluding the special districts. The non-voting member is the Tax Assessor-Collector for Trinity County.

Board Members include:

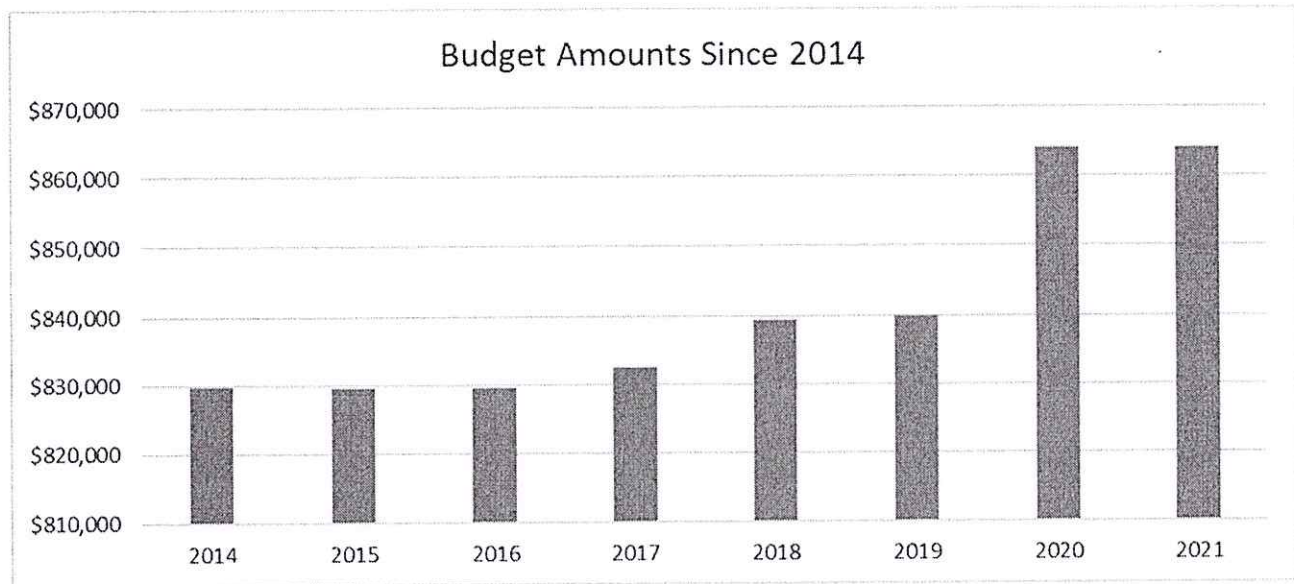
- Ivy Evans – Chairman
- Judge Doug Page
- James Due
- Kevin Searcy
- Monty Huffman
- Lindy Warren – Tax Assessor-Collector

Financial Statistics

The financial results of the Trinity County Appraisal District reflect the unwavering focus on conservative fiscal stewardship and optimal utilization of financial and personnel resources.

The financial process of TCAD is presented in two different publications – the approved Financial Budget and the Audited Financial Statements. The first shows what is planned and the second shows what actually happened. The Financial Budget must be presented to the Board of Directors and the participating entities by June 15th of each year. The Board of Directors holds at least one public hearing to receive input on the proposed budget which must be adopted by September 15th. The Financial Budget outlines goals, objectives and programs to be accomplished; operating and maintenance expenditures by category codes; personnel breakdown with staffing levels and salary ranges; and a detailed schedule of capitalized equipment to be purchased. The Financial Statements are audited by a third-party CPA in accordance with generally accepted auditing standards. The Chief Appraiser then submits the completed audit to the Board of Directors for them to review.

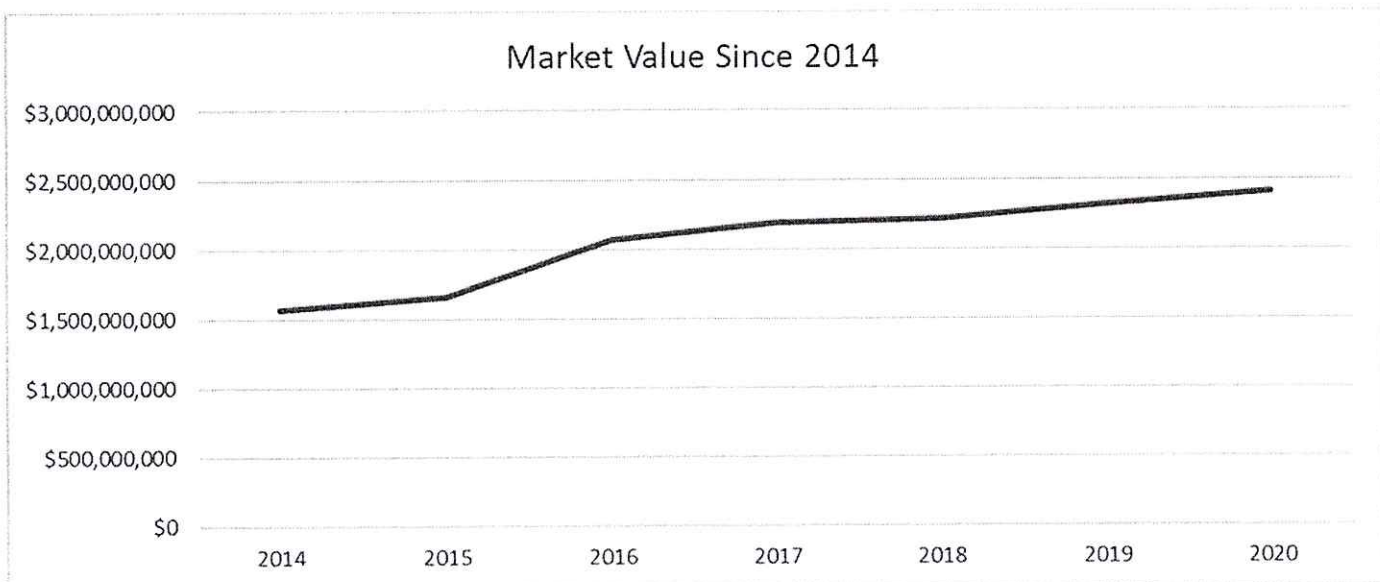
The Trinity County Appraisal District has maintained a rather stable budget with minimal increase since 2014. In 2014 the total budget was \$829,671. For the 2020 tax year, the budget was \$864,050. This represents a \$34,379 change over the last 6 years. This wouldn't be possible without finding ways to maximize current allotted money through various cost sharing and management practices we employ. We have maintained a very stable budget in a day and age when the costs to do business are rising rapidly. This has help minimize the cost to our jurisdictions for the appraisal work and various mailings we are required to do. In anticipation for the negative effects of COVID-19 on our local economy, TCAD has submitted the 2021 budget reflecting the same as the 2020 budget.



Appraisal Results

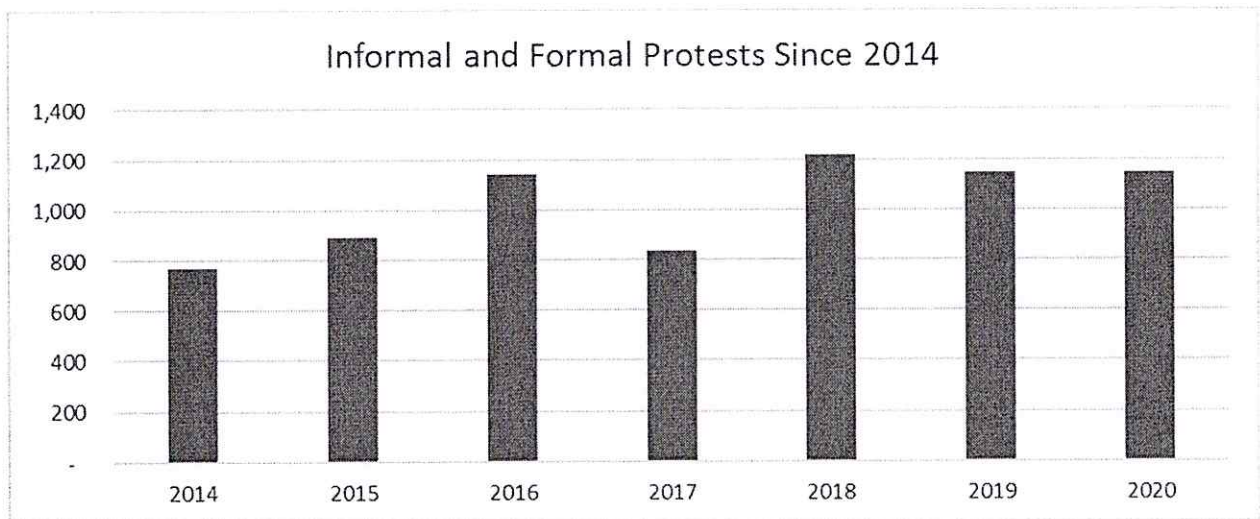
Trinity County currently has approximately 29,029 consisting of residential, commercial, personal, industrial, utilities, and mineral properties. TCAD has developed an appraisal rotation to appraise every piece of property at least one time every three years. This rotation has helped in maintaining our records to ensure accuracy and uniformity in our appraisals. When starting the appraisal cycle (normally in August of the preceding year), TCAD will work the properties identified in the Biennial Reappraisal Plan that is written in every odd numbered year. As that work is beginning to wrap up, our local sales and reports on activity in the county will dictate which areas require reinspection. Those areas which require reinspection will be driven and evaluated based off the available data indicating a change in the real estate market for that area.

The Trinity County Appraisal District is please to say, for 2020, Trinity County saw an increase of \$91,191,664 in market value and a \$28,858,370 in freeze adjusted taxable value. \$13,346,104 of the market value resulted from new structures in the county. The remaining increase is a reflection of the real estate market dictating an increase in sales prices as of January 1st. The 2020 market value for Trinity County is \$2,404,040,366 and the freeze adjusted taxable value is \$812,527,446. These changes reflect a 3.94% increase in the value of Trinity County property.



Appeals

TCAD processed 687 informal inquiries and 461 formal protests. This totaled to 1148 accounts handled between May 15th, 2020 and June 15th, 2020. We pride ourselves on having an efficient taxpayer friendly appeal process. It is our mission to provide professional transparent service throughout the appeals process. Out of the 461 formal protests only 45 cases had to proceed to a formal hearing. This reflects a 90.24% rate of being able to successfully explain the appraisal on a property and/or correct issues that could be present to reach a satisfactory agreement with the property owner. In Trinity County 72.45% of all protests were filed by a tax consultant of which 92.51% of those cases were settled without a formal hearing. As the local real estate market continues to rise, TCAD expects the number of informal and formal protests to rise also.



Property Value Study

TCAD undergoes a property value study from the Property Tax Assistance Division of The Comptroller on a biennial basis. Our most recent PVS was based off our 2019 appraisal work. Typically, PTAD's appraisers perform the study in the fall/winter of the tax year under audit and preliminary results are released the following January 31st.

The Trinity County Appraisal District is pleased to say, for the 2019 tax year, all school districts received a passing study from PTAD. Below is the breakdown of our results in each district.

Groveton ISD

Category	Local Value	Stratum Ratio	State Value
A	26,799,188	0.9811	27,315,450
A	28,082,279	0.9227	30,434,896
A	30,585,794	0.8434	36,264,873
A	31,947,754	0.9863	32,391,518
C1	4,043,283	1.3156	3,073,338
C1	4,350,641	1.0171	4,277,496
C1	4,507,576	1.0689	4,217,023
C1	4,618,219	1.3919	3,317,924
E	92,945,223	0.9599	96,828,027
Random Totals:	227,879,957		238,120,545
CATG D1 EXCEPTION VALUES:	39,796,722		36,944,032
CATG J EXCEPTION VALUES:	21,367,380		26,297,418
Total Test Values (2)	289,044,059		301,361,995
Local Test Value:	289,044,059	WITHIN CONFIDENCE INTERVAL	
State Lower Limit:	286,293,895	(State Test Value minus Margin of Error Percent)	
State Upper Limit:	316,430,095	(State Test Value plus Margin of Error Percent)	

Trinity ISD

Category	Local Value	Stratum Ratio	State Value
A	63,155,948	1.0313	61,239,162
A	59,266,256	0.9067	65,364,791
A	74,743,861	0.9544	78,315,026
A	82,598,906	0.9836	83,976,114
C1	7,953,779	0.9059	8,779,975
C1	7,803,831	1.0841	7,198,442
C1	7,738,838	1.0769	7,186,218
C1	7,893,977	0.9476	8,330,495
E	52,455,858	0.9717	53,983,594
F1	11,273,141	0.7701	14,638,542
F1	11,441,135	0.7188	15,916,994
F1	9,502,687	0.9607	9,891,420
F1	10,626,047	1.0166	10,452,535
Random Totals:	406,454,264		425,273,308
CATG D1 EXCEPTION VALUES:	8,696,829		8,089,719
CATG J EXCEPTION VALUES:	16,085,880		17,656,663
Total Test Values (2)	431,236,973		451,019,690
Local Test Value:	431,236,973	WITHIN CONFIDENCE INTERVAL	
State Lower Limit:	428,468,705	(State Test Value minus Margin of Error Percent)	
State Upper Limit:	473,570,675	(State Test Value plus Margin of Error Percent)	

Apple Springs ISD

Category	Local Value	Stratum Ratio	State Value
A	2,949,187	0.8758	3,367,421
A	3,268,033	0.9512	3,435,695
A	3,521,281	0.9752	3,610,830
A	3,108,733	0.9503	3,271,317
E	30,364,385	1.0157	29,895,033
Random Totals:	43,211,619		43,580,296
CATG D1 EXCEPTION VALUES:	13,283,543		12,238,061
Total Test Values (1)	56,495,162		55,818,357
Local Test Value:	56,495,162	WITHIN CONFIDENCE INTERVAL	
State Lower Limit:	53,027,439	(State Test Value minus Margin of Error Percent)	
State Upper Limit:	58,609,275	(State Test Value plus Margin of Error Percent)	

Centerville ISD

Category	Local Value	Stratum Ratio	State Value
A	2,054,861	0.9613	2,137,586
A	2,249,552	0.9466	2,376,455
A	1,848,831	1.0248	1,804,090
A	2,187,340	1.0673	2,049,414
E	22,464,409	0.97	23,159,185
Random Totals:	30,804,993		31,526,730
CATG D1 EXCEPTION VALUES:	8,919,305		7,988,205
Total Test Values (1)	39,724,298		39,514,935
Local Test Value:	39,724,298	WITHIN CONFIDENCE INTERVAL	
State Lower Limit:	37,539,188	(State Test Value minus Margin of Error Percent)	
State Upper Limit:	41,490,682	(State Test Value plus Margin of Error Percent)	

Methods and Assistance Program

The Methods and Assistance Program Review (MAPS) is also conducted on a biennial basis. This review takes place in the off year for PVS. TCAD's most recent MAPS review was completed in June of 2020. We are pleased to report that the Trinity County Appraisal District has passed this review. We strive to perform our duties in accordance with the laws and rules of the Texas Property Tax Code. The MAPS review is performed to ensure that appraisal districts are following these laws and rules.