

2023 Annual Report



Trinity County Appraisal District

October 2023

It is my pleasure to present the Annual Report of the Trinity County Appraisal District (TCAD). This Annual Report for 2023 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 2023, the Trinity County Appraisal District is pleased to say, we successfully certified a timely and accurate appraisal roll, despite having the busiest protest season TCAD has ever faced, 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, CTA, 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. The Directors are appointed or elected by the entities above, excluding the special districts.

Board Members include:

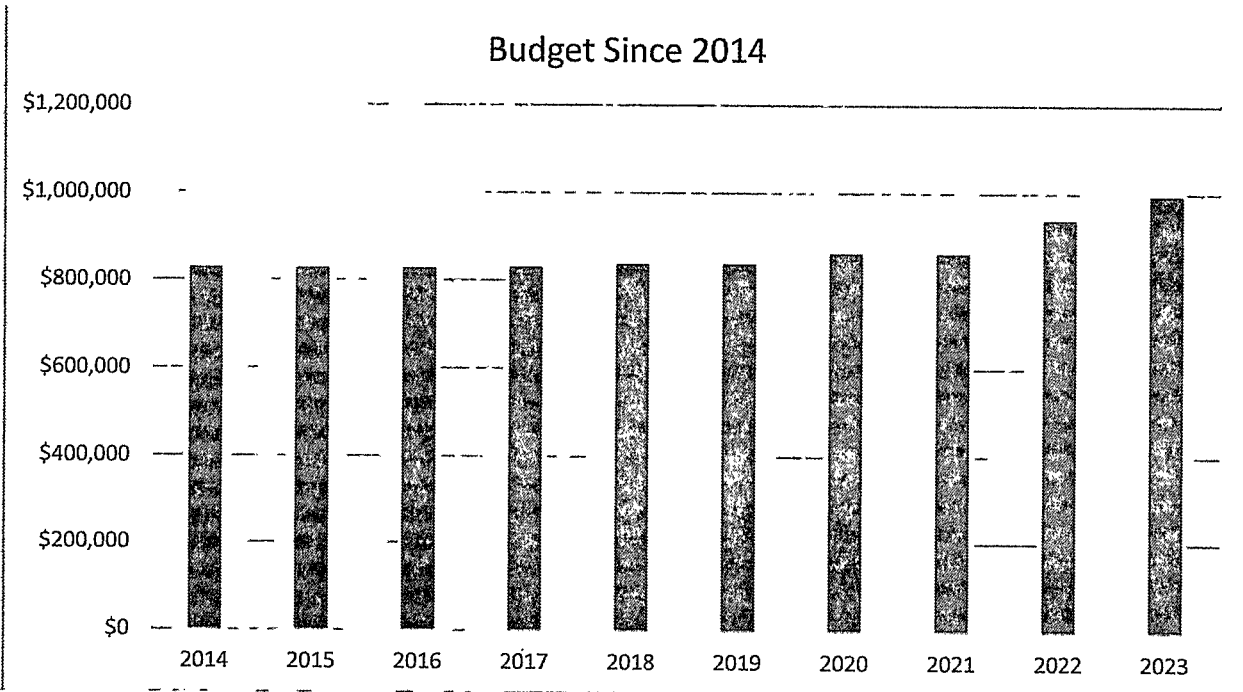
- Ivy Evans – Chairman
- Judge Doug Page
- James Due
- Kevin Searcy
- Monty Huffman

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 2023 tax year, the budget was \$996,436. This represents a \$166,765 change over the last 9 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. With the rising costs of current operations and new state mandated practices, TCAD submitted the 2023 budget reflecting a very modest increase over the 2022 budget.



Appraisal Results

Trinity County currently has approximately 29,042 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 even 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.

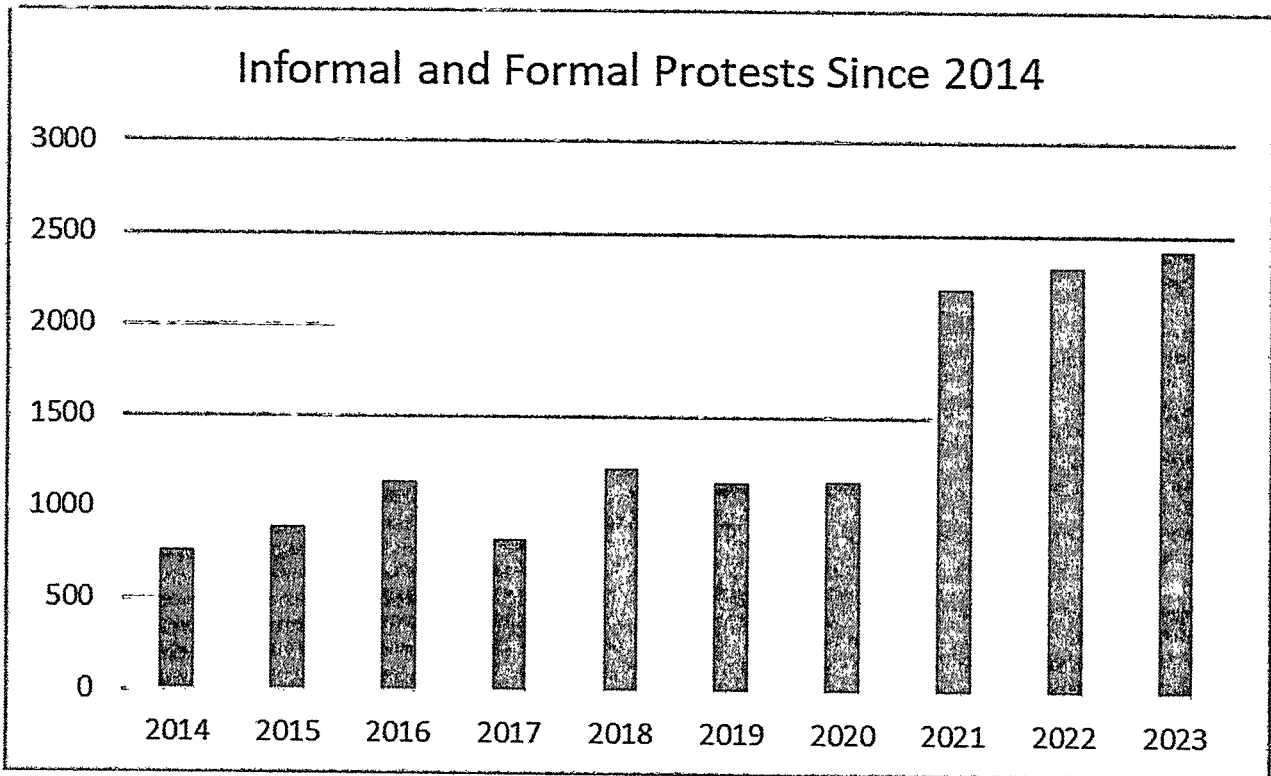
The Trinity County Appraisal District is please to say, for 2023, Trinity County saw an increase of \$489,401,341 in market value and a \$119,517,528 in freeze adjusted taxable value. \$40,963,809 of the market value resulted from new structures in the county. The remaining increase is a reflection of the real estate market dictating an increase in sales prices as of January 1st. The 2023 market value for Trinity County is \$3,311,388,427 and the freeze adjusted taxable value is \$1,124,746,873. These changes reflect a 17.34% increase in the value of Trinity County property.

Property Counts by State Code

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	7,300	4,791.7613	\$29,043,685	\$712,091,109	\$623,531,495
B	MULTIFAMILY RESIDENCE	14	12.9035	\$0	\$2,202,390	\$2,138,370
C1	VACANT LOTS AND LAND TRACTS	11,742	3,770.5301	\$0	\$71,886,459	\$71,762,709
D1	QUALIFIED OPEN-SPACE LAND	5,237	343,939.2757	\$0	\$1,512,170,095	\$61,809,768
D2	IMPROVEMENTS ON QUALIFIED OP	680		\$260,719	\$12,585,293	\$12,510,807
E	RURAL LAND, NON QUALIFIED OPE	2,744	8,448.5314	\$8,479,097	\$323,490,682	\$295,797,167
F1	COMMERCIAL REAL PROPERTY	432	1,118.4601	\$1,079,266	\$78,884,894	\$78,884,894
F2	INDUSTRIAL AND MANUFACTURIN	17	28.2820	\$0	\$7,981,873	\$7,981,873
G1	OIL AND GAS	113		\$0	\$805,200	\$805,200
G2	OTHER MINERALS	1		\$0	\$10,000	\$10,000
J1	WATER SYSTEMS	5	2.0038	\$0	\$727,903	\$727,903
J2	GAS DISTRIBUTION SYSTEM	4		\$0	\$475,700	\$475,700
J3	ELECTRIC COMPANY (INCLUDING C	23	2.9400	\$0	\$20,693,450	\$20,693,450
J4	TELEPHONE COMPANY (INCLUDI	36	2.6107	\$0	\$5,717,675	\$5,717,675
J5	RAILROAD	4		\$0	\$15,346,680	\$15,346,680
J6	PIPELAND COMPANY	83	0.3120	\$0	\$84,521,004	\$84,237,054
J7	CABLE TELEVISION COMPANY	15		\$0	\$1,042,600	\$1,042,600
J9	RAILROAD ROLLING STOCK	1		\$0	\$0	\$0
L1	COMMERCIAL PERSONAL PROPE	430		\$0	\$25,286,297	\$25,286,297
L2	INDUSTRIAL AND MANUFACTURIN	101		\$179,920	\$18,343,300	\$18,326,850
M1	TANGIBLE OTHER PERSONAL, MOB	650		\$1,909,026	\$30,476,000	\$27,419,719
O	RESIDENTIAL INVENTORY	362	412.3865	\$0	\$1,093,295	\$1,093,295
S	SPECIAL INVENTORY TAX	4		\$0	\$51,683	\$51,683
X	TOTALLY EXEMPT PROPERTY	1,275	92,212.9851	\$12,096	\$385,504,845	\$0
	Totals		454,742.9822	\$40,963,809	\$3,311,388,427	\$1,355,651,189

Appeals

TCAD processed 1398 informal inquiries and 1021 formal protests. This totaled to 2419 accounts handled between May 15th, 2023 and July 20th, 2023. 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 1021 formal protests only 183 cases had to proceed to a formal hearing. This reflects an 82.08% 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 51.81% of all protests were filed by a tax consultant of which 70.89% 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. The PTAD Division of the Texas State Comptroller's office is currently in the process of conducting our 2023 Property Value Study. The results will be published on January 31, 2024 as a preliminary result. If TCAD is found to be outside of the allotted range in value assigned by the state, we will have an opportunity to contest the results and bring the overall values back into compliance. The final PVS report will be published later in 2024 after all appeals from districts are finished.

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 2022. 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.