



Brazoria County Appraisal District

2013 Annual Report

Mission Statement

Our mission as public servants is to demand excellence in the services provided to the taxpayers and taxing jurisdictions of Brazoria County. The district's goal is to efficiently and timely produce an accurate, complete and equitable appraisal roll. The intent of the policies and procedures of the district is to bring about the highest possible degree of understanding, cooperation, dependability, flexibility and functionality which managing critical data in dynamic situations.

PURPOSE

The Brazoria County Appraisal District (BCAD) has prepared this report to provide Brazoria County citizens and taxing jurisdictions with a better understanding of the district's annual responsibilities and activities. This report includes a general introduction, statistical breakdown of parcels, protests, etc.; a ratio profile of the county and the most recent Property Value Study conducted by the Texas State Comptroller.

INTRODUCTION

The Brazoria County Appraisal District is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A member board of directors, appointed by the taxing units within the boundaries of Brazoria County, constitutes the district's governing body. The chief appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district. In 2013 the chief appraiser reported to the board of directors:

Chairperson – William Hasse, Alvin
Vice Chairperson – Glenn Salyer, Sweeny
Secretary – Rubye Jo Knight, Pearland
Member - Susie Tyler, Lake Jackson
Member - Ryan Cade, Angleton
Tax Assessor/Collector – Ro'vin Garrett

A list of members for the district's appraisal review board and agricultural advisory board can be found at <http://www.brazoriacad.org/agricultural-advisory-board.html> and <http://www.brazoriacad.org/appraisal-review-board-arb.html>.

The appraisal district is responsible for local property tax appraisal and exemption administration for 64 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility districts, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1st market value. The appraisal district also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, and charitable and religious organizations.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted appraisal programs, and recognized appraisal methods and techniques, the appraisal staff compares that information with the data for similar properties, and with recent market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. In cases where the appraisal district contracts for professional valuation services, the contract that is entered into by each appraisal firm requires adherence to similar professional standards.

Except as otherwise provided by the Texas Property Tax Code, all taxable property is appraised at its "market value" as of January 1st. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- both the seller and buyer seek to maximize their gains and neither is in position to take advantage of the exigencies of the other.

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), and real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127) nominal (Sec.23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1st of the year proceeding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1st.

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. The district's current policy is to conduct a general reappraisal of real property every three (3) years. However, appraised values are reviewed annually and are subject to change for purposes of equalization and achieving market value as prescribed under state law. Personal property renditions are required by law and accepted by the district annually.

Personnel Resources

- The Office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. The Administration Department's function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The Appraisal Department is responsible for the valuation of all real and personal property accounts. The appraisal divisions include commercial, residential, business personal, and industrial. The district's appraisers are subject to provisions of the Property Taxation Professional Certification Act and must be duly registered with The Texas Department of Licensing and Regulation.

YEAR	2013	2012	2011	2010
FISCAL BUDGET	\$4,142,340	\$4,078,170	\$4,150,890	\$3,988,185
EMPLOYEES	50	52	52	52

County Data

BCAD has eight school districts within the county boundaries. Angleton ISD has approximately 10,000 improved residential real property parcels; 700 improved commercial parcels; and 8,400 unimproved land parcels. Pearland ISD has approximately 27,500 improved residential real property parcels; 990 improved commercial parcels; and 2,500 unimproved land parcels. Alvin ISD has approximately 25,000 improved residential real property parcels; 1,330 improved commercial parcels; and 9,900 unimproved land parcels. Brazosport ISD has approximately 18,500 improved residential real property parcels; 1,500 improved commercial parcels; and 7,000 unimproved land parcels; other school districts include Danbury, Damon, Sweeny and Columbia Brazoria which have approximately 13,560 improved residential real property parcels; 690 improved commercial parcels; and 14,300 unimproved land parcels. BCAD appraises approximately 5,700 personal property manufactured homes and 10,000 lease and business personal property accounts; BCAD also maintains approximately 3,100 industrial accounts through contracted appraisal services. An allocation of appraisal staff to parcel ratio is submitted annually to the chief appraiser for consideration.

Cities are Alvin, Angleton, Brazoria, Village of Brookside, Clue, Danbury, Freeport, Holiday Lakes, Hillcrest Village, Jones Creek, Lake Jackson, Liverpool, Manvel, Oyster Creek, Pealand, Quintana, Richwood, Village of Surfside, Sweeny and West Columbia. A list of all taxing jurisdictions and their respective exemptions and tax rates for 2013 are found at: <http://www.brazoriacad.org/2013-tax-rates.html>

Appeal Data

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or authorized tax consultant may file an appeal with the appraisal review board of Brazoria County. The district schedules these appeals for informal meetings with appraisal staff and unresolved appeals are scheduled for formal hearings with the ARB. The protest process begins on April 1st and concludes with the certification of the appraisal roll to the 75 taxing entities of Brazoria County. The ARB is a quasi-judicial body appointed by the county's district administrative judge.

YEAR	NOTICES	PROTESTS	INFORMALS/FORMALS	
2006	135,011	24,607	23,286	1,321
2007	139,324	25,294	24,422	872
2008	125,367	20,534	19,519	1,015
2009	109,049	27,786	26,572	1,214
2010	152,803	22,788	20,187	2,601
2011	112,472	20,428	17,754	2,674
2012	132,925	20,606	17,795	2,811
2013	118,536	19,282	16,768	2,514

To view the 2013 certified roll go to:

<https://propaccess.trueautomation.com/ClientDB/PropertySearch.aspx?cid=51>

Recognized Achievements

The Brazoria County Appraisal District passed the 2012 bi-annual Property Value Study conducted by the Texas State Comptroller's office scoring 100% of the overall median level of appraisal. In the study, 850 single family residential properties were tested and the district scored 100% of a median level of appraisal; 117 rural land accounts tested were at 94% of the median level of appraisal; 197 commercial accounts tested were at 100%;

To view this most recent study or any previous studies go to:

<http://www.window.state.tx.us/propertytax/administration/pvs/findings/2012f/020index.html>

In 2013 the comptroller's office recognized BCAD with a rating of EXCEEDS during the bi-annual Methods and Assistance Program review. This highest level of scoring was determining after evaluating the district's governance, taxpayers assistance operating procedures and appraisal standards. To view the full report, go to on this website:

<http://www.window.state.tx.us/taxinfo/proptax/map/2011/brazoria-MAP.pdf>

Statement from the Chief Appraiser

"The staff of Brazoria County Appraisal District pledge to provide quality service with the highest standards of professionalism, integrity, and respect to the public we serve and strive to uphold standards of accuracy, fairness, and compliance with the laws of the State of Texas." **Cheryl Evans, Chief Appraiser**