



HILL COUNTY APPRAISAL DISTRICT

2014 Annual Report

The Hill County Appraisal District (District) is a political subdivision of the state. The provisions of the Texas Constitution, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the legal, statutory, and administrative operations and requirements of the appraisal district.

GOVERNANCE

The appraisal district is governed by members of the Board of Directors (Board), which serve as the District's governing body; and the chief appraiser who serves as the chief administrator of the District.

There are several criteria for a person to meet in order to serve on the Board of Directors with the primary being the person must have resided in Hill County for at least two (2) years preceding appointment to the position. Board members serve two (2) year unlimited terms. **The Board has no legal authority over appraised property values and can only discuss the appraised property values with the Chief Appraiser in an open meeting.**

The principal statutory responsibilities of the Board are:

- establish the District office;
- hire the Chief Appraiser;
- adopt an annual operating budget;
- appoint an Appraisal Review Board;
- make general policies on District operations;
- approve contracts for necessary services, and;
- develop a written plan biennially for the periodic reappraisal of all properties within the District's boundaries.

The Chief Appraiser is appointed by the Board and is the official spokesperson for the District. As the chief administrator, the Chief Appraiser oversees all daily operations for the District. Pursuant District policy, the Chief Appraiser must be licensed as a Registered Professional Appraiser (RPA) with the Texas Department of Licensing and Regulations (TDLR) and serves at the pleasure of the Board.

The Appraisal Review Board (ARB) members are appointed by the Board of Directors. The primary function of the ARB is to settle timely protested disputes between property owners and the District.

The Agricultural Advisory Committee (Ag Committee) is appointed by the Board with recommendations from the chief appraiser. The Ag Committee assists the chief appraiser in determining typical standards and practices for agricultural activities such as income, yields, and expenses within Hill County. There are no term restrictions for this committee.

RESPONSIBILITIES

The District is responsible for discovering, listing, and appraising properties for ad valorem tax purposes. The District is required to appraise property at 100% of its market value as of January 1 of each year. Other duties include, but are not limited to, maintaining correct ownership of properties; administering qualifications for various types of exemptions such as homestead, over 65, religious, charitable, etc.; compiling parcel maps; and all functions involved in the assessment and collection of taxes.

The District is employed with fourteen (14) tax professionals. Eleven (10) of these employees possess a higher degree of professionalism by being licensed or actively working toward licensing with the TDLR.

APPRAISAL OPERATIONS

The District appraises approximately 46,000 parcels including residential, commercial, vacant lots and rural land, business personal property, industrial, utility and mineral accounts.

The District discovers new properties and appraises all properties annually by field inspection of properties; use of aerial maps; deeds and other recorded instruments; building permits; septic tank permits; mobile home installation permits; advertisements; newspapers; and by public comments to name a few.

The following table represents a summary of types of property, use of properties, and values of properties.

State Code	Property Type	Parcel Count	Acres	New Value Market	Market Value
A	Single Family Residence	10,971		8,818,590	744,986,123
B	Multifamily Residence	95		702,090	17,548,640
C	Vacant Lot	10,175			79,230,405
D1	Qualified AG Land	9,502	524,291.0975		1,029,662,662
D2	Imps on Qualified AG Land	1,836		1,047,290	29,071,863
E	Farm or Ranch Improvement	5,785	31,780.0127	9,862,440	399,441,842
F1	Commercial Real Property	1,253		2,376,750	230,163,140
F2	Industrial Real Property	59		335,120	26,607,160
G	Oil and Gas	3,323			46,776,565
J	Utilities	571		10,336,870	213,005,903
L1	Commercial Personal Property	1,643		207,770	171,230,900
L2	Industrial Personal Property	361		18,499,380	135,132,680
M1	Mobile Homes	806		786,240	19,677,790
O	Residential Inventory	1,100			8,710,550
S	Special Inventory Tax	17			1,364,960
X	Totally Exempt Property	2,342		4,824,670	220,867,704

APPEAL & PROTEST INFORMATION

The District mails annual Notices of Appraised Values to applicable property owners as pursuant to the Texas Property Tax Code.

A property owner has a right to protest an action by the District for each tax year by mailing a written protest by May 31 or 30 days after the Notice is mailed, whichever is later. Most disputes are resolved by meeting informally with an appraiser. If a property own still disagrees, they may appear before the Appraisal Review Board (ARB) if a timely protest was filed.

The ARB is a three person panel of local citizens that listen to testimony and then renders a fair and impartial decision from the evidence presented at the hearing.

2014 protest information is as follows:

Total protests	1830
Late filed protests	21
ARB Hearings	105
People who did not appear	271
Protests withdrawn	1454
Informal inquiries	1419

Any property owner that has questions regarding the appeal process is encouraged to call the District.

TAXING ENTITIES & EXEMPTION DATA

The District is responsible for appraising all properties located within the 993 square mile boundary of Hill County. The District delineates the boundaries for each taxing jurisdiction and maintains separate data information for each entity.

The most common exemption is the residential homestead exemption. A property owner may file (free of charge) at the appraisal district office but **spouses can only claim 1 homestead exemption in Texas.**

For school tax purposes, Hill County, Hill College, and the City of Hillsboro; the over 65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead. *(Exception...Any new areas added to the home-site will cause the ceiling to be readjusted and set in the subsequent tax year.)*

All homeowners who qualify for the residential homestead exemption are subject to the placement of a **homestead cap** on their qualifying property which limits the increase of taxable value on the homestead property to ten percent per year. However, the market value may still increase each year because the market value is reflective of the annual local real estate market.

Disabled Veterans:

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability (as described above), disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amounts, as based upon these ratings, are:

DV1	10-29%	\$5,000
DV2	30-49%	\$7,500
DV3	50-69%	\$10,000
DV4	70-100%	\$12,000

Other commonly occurring exemptions are:

- Cemetery Exemptions,
- Religious Organizations,
- Primarily Charitable Organizations, and
- Veteran's Organizations.

The taxing entities within the boundaries of Hill County and the exemptions offered by each entity are as follows:

2014 TAX RATES AND EXEMPTIONS

ENTITY	ENTITY CODE	2014 TAX RATES			STATE MANDATED EXEMPTIONS			LOCAL OPTION EXEMPTIONS			ENTITIES WITH TAX CEILING
		TOTAL TAX RATE	M&O RATE	I&S RATE	GENERAL HOMESTEAD	OVER 65	DISABLED	GENERAL HOMESTEAD	OVER 65	DISABLED	
* ABBOTT ISD	SAB	1.277400	1.081000	0.196400	15,000	10,000	10,000				✓
AQUILLA ISD	SAQ	1.338400	1.143200	0.195200	15,000	10,000	10,000				✓
AXTELL ISD	SAX	1.170000	1.170000		15,000	10,000	10,000				✓
BLUM CITY	CBL	0.421200	0.421200								
BLUM ISD	SBL	1.400355	1.170000	0.230355	15,000	10,000	10,000				✓
BYNUM ISD	SBY	1.351000	1.170000	0.181000	15,000	10,000	10,000				✓
COVINGTON CITY	CCO	0.338300	0.338300								
* COVINGTON ISD	SCO	1.350000	1.170000	0.180000	15,000	10,000	10,000				✓
DAWSON ISD	SDA	1.290000	1.040000	0.250000	15,000	10,000	10,000				✓
FROST ISD	SFR	1.240400	1.125400	0.115000	15,000	10,000	10,000				✓
GRANDVIEW ISD	SGR	1.400000	1.040000	0.360000	15,000	10,000	10,000				✓
HILL COLLEGE	JCH	0.089479	0.089479								✓
HILL COLLEGE GRANDVIEW	JCG	0.050000	0.050000					1% or 5,000 min	10,000	10,000	✓
HILL COLLEGE RIO VISTA	JCR	0.029535	0.029535					1% or 5,000 min	10,000	10,000	✓
HILL COUNTY	GHI	0.456374	0.427594	0.028780					10,000	10,000	✓
** HILL COUNTY LATERAL ROAD	RDL	0.073603	0.073603		3,000				10,000	10,000	✓
HILL COUNTY ESD #1	ESD1	0.030000	0.030000						10,000	10,000	✓
HILL COUNTY ESD #2	ESD2	0.060122	0.060122						10,000	10,000	✓
HILLSBORO CITY	CHI	0.818331	0.565831	0.252500					10,000	3,000	✓
* HILLSBORO ISD	SHI	1.410000	1.150000	0.260000	15,000	10,000	10,000				✓
HUBBARD CITY	CHU	0.819100	0.674100	0.145000							✓
HUBBARD ISD	SHU	1.540000	1.040000	0.500000	15,000	10,000	10,000				✓
ITASCA CITY	CIT	0.540600	0.540600								
* ITASCA ISD	SIT	1.426100	1.170000	0.256100	15,000	10,000	10,000				✓
MALONE CITY	CMA	0.576249	0.576249								
MALONE ISD	SMA	1.087700	1.040000	0.047700	15,000	10,000	10,000				✓
MERTENS CITY	CME	0.238907	0.238907								
MILFORD ISD	SMI	1.170000	1.170000		15,000	10,000	10,000				✓
MT CALM CITY	CMT	0.491900	0.491900								
MT CALM ISD	SMT	1.227900	1.170000	0.057900	15,000	10,000	10,000				✓
PENELOPE CITY	CPE	0.457135	0.457135								
PENELOPE ISD	SPE	1.170000	1.170000		15,000	10,000	10,000				✓
RIO VISTA ISD	SRI	1.621300	1.170000	0.451300	15,000	10,000	10,000				✓
TEHUACANA WID	WBE	0.025156	0.025156								
WEST ISD	SWE	1.270000	1.040000	0.230000	15,000	10,000	10,000				✓
WHITNEY CITY	CWH	0.627900	0.627900								
* WHITNEY ISD	SWH	1.301610	1.170000	0.131610	15,000	10,000	10,000		5,000	5,000	✓

* Member of Hill College District

** Will not receive the state mandated of \$3,000 if you are over-65 or disabled and get the \$10,000 local option.

100% Disabled Veterans receive a total exemption on their residence.

Disabled Veteran's Exemptions: State mandated for all entities		
DV1	10% to 29%	5,000
DV2	30% to 49%	7,500
DV3	50% to 69%	10,000
DV4	70% to 100%	12,000

NOTES:

Hillsboro City and Whitney City: NO ESD#1 or ESD#2 tax.
Mertens City and Mt Calm City: NO ESD#2 tax.

Disclaimer:

These rates were compiled according to Appraisal District records. Please contact the taxing entity to ensure accuracy.

Additional valuable information is listed on the District's website at www.hillcad.org.