



Refugio County Appraisal District

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2023 Annual Report

Introduction

The Refugio County Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the 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 Refugio 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 the district 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 will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)
- The International Association of Assessing Officers (IAAO)
- The Uniform Standards of Professional Appraisal Practice (USPAP)

Governance

The appraisal district is governed by a **Board of Directors** whose primary responsibilities are to:

- Appointing the chief appraiser
- Contracting with other appraisal offices, taxing units or private firms to perform appraisal functions;
- Adopting annual budgets for the operation of the appraisal district
- Determining a method of financing the annual budget based on cost allocation among taxing units;
- Purchasing or leasing real property, as well as constructing improvements to establish the appraisal district office
- Ensuring preparation of annual audits by certified public accountants;
- Selecting a financial institution to deposit funds through bid solicitations;
- Entering contracts for appraisal functions, all for all expenditures, comply with the competitive bidding requirements established by law;
- Being a necessary party to lawsuits brought by property owners concerning appraisals;
- Approving the appointment of the Agricultural Advisory Board
- Appointing the members of the Appraisal Review Board and increasing the size of said board's membership when necessary;
- Develop a biennial written reappraisal plan for the district's appraisal activities
- Administering the district office in any other manner required by law.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve.

The **Chief Appraiser** is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members of the **Appraisal Review Board** are appointed by the Board of Directors. ARB members serve two year staggered terms. They are limited by law to serving three consecutive 2 year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The **Ag Advisory Board** is appointed by the Board of Directors at the recommendation of the chief appraiser to aide him/her in determining typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

Taxing Jurisdictions

The Refugio County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within Refugio County. Following are those tax jurisdictions with territory located in the district:

- Refugio County
- Austwell City
- Bayside City
- Refugio City
- Woodsboro City
- Woodsboro ISD
- Austwell/Tivoli ISD
- Refugio SD (split with Bee and Victoria Counties)
- Refugio Memorial Hospital District
- Water Control and Improvement District #1 (WCID #1)
- Water Control and Improvement District #2 (WCID #2)
- Drainage District #1
- Refugio Groundwater Conservation District

Legislative Changes

There were several legislative changes to the Property Tax Code during 2023 that affected the appraisal district's operations for 2023. Most laws passed during the 2023 legislative session will have an effect on the 2024 appraisal records. For a complete summary of these changes affecting the appraisal district operations, please refer to the following link:

(Legislative changes link - <http://www.window.state.tx.us/taxinfo/proptax/>)

Property Types Appraised

The district is comprised of some 16,343 parcels. The following represents a summary of property types appraised by the district for 2023:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family Homes	3,033	314,367,300
B	Multi Family Homes	14	6,211,614
C	Vacant Land	1,615	24,883,510
D1	Qualified Open Space "Ag" Land	3776	63,478,780
D2	Farm & Ranch Improvements on Qualified "Ag" Land	110	2,417,240
E	Farm/Ranch Land & Improvements	1,273	87,209,074
F1	Commercial Real Property	358	47,403,002
F2	Industrial Real Property	36	341,279,782
G	Oil/Gas/Minerals	3,968	221,453,080
J	Utilities	483	297,660,560
L1	Commercial Personal Property	280	18,631,690
L2	Industrial Personal Property	116	26,095,670
M1	Mobile Homes	319	18,986,050
S	Dealer's Special Inventory	1	939,290
X	Exempt Property	1,470	53,273,630

Ratio Study Analysis

The Comptroller of Public Accounts conducted an internal ratio study to validate the accuracy of the district's mass appraisal system with the following overall statistical results:

2021 APPRAISAL DISTRICT RATIO STUDY

Appraisal District Summary Worksheet

Category	Number of Ratios **	2021 CAD Reported Appraisal Value	Median Level of Appraisal	Coefficient of Dispersion	% Ratios within (+/-) 10 % of Median	% Ratios within (+/-) 25 % of Median	Price - Related Differential
A.SINGLE-FAMILY RESIDENCES	153	170,075,500	0.99	13.93	54.25	83.01	1.05
B.MULTI-FAMILY RESIDENCES	0	2,279,489	*	*	*	*	*
C1. VACANT LOTS	0	16,041,000	*	*	*	*	*
D2. FARM/RANCH IMP	0	1,747,250	*	*	*	*	*
E. RURAL-NON-QUAL	40	55,765,520	1.00	20.45	45.00	67.50	1.12
F1. COMMERCIAL REAL	26	22,943,625	0.96	17.59	46.15	65.38	1.03
F2. INDUSTRIAL REAL	0	301,646,600	*	*	*	*	*
G. OIL, GAS, MINERALS	16	117,250,820	0.98	1.72	100.00	100.00	1.00
J. UTILITIES	19	250,650,120	0.93	9.35	68.42	94.74	0.96
L1. COMMERCIAL PERSONAL	21	18,416,400	1.04	12.19	47.62	85.71	0.96
L2. INDUSTRIAL PERSONAL	0	20,238,600	*	*	*	*	*
M. OTHER PERSONAL	0	4,249,900	*	*	*	*	*
S. SPECIAL INVENTORY	0	883,620	*	*	*	*	*
OVERALL	275	982,188,444	0.98	14.45	53.82	81.09	0.99

* Not Calculated - Need a minimum of 5 ratios from either(A) categories representing at least 25 % of total CAD category value or(B) 5 ISDs or half the ISDs in the CAD, whichever is less
 **Statistical measures may not be reliable when the sample is small

Based upon the Mass Appraisal Standards adopted by the International Association of Assessing Officers, the above statistics indicate that the district’s mass appraisal system is accurately and uniformly appraising property.

Property Discovery

The district aggressively seeks to discover all newly constructed or added property each year through examination of:

- City/County building permits
- Filed Material/Mechanic’s Liens
- Mobile home installation reports
- Septic tank permits
- Electric connection reports
- Advertisements
- Railroad Commission Reports (oil/gas)
- Field discovery
- Public “word of mouth”

Utilizing these discovery tools, a total market value of \$7,902,990 was added to the appraisal roll for 2023.

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

Residential Homestead

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on homesites with a maximum of 20 acres:

Jurisdiction	General	Over 65	Disability	100% Disabled Veteran	Over 55 Surviving Spouse
Refugio County	20% (5,000 min)	65,000	65,000	100%	65,000
Austwell City		3,000		100%	3,000
Bayside City		6,000		100%	6,000
Refugio City		62,000	62,000	100%	62,000
Woodsboro City		3,000		100%	3,000
Woodsboro ISD	100,000	10,000	10,000	100%	10,000
Austwell/Tivoli ISD	100,000 + 20% (5,000 min)	10,000	10,000	100%	10,000
Refugio ISD	100,000	10,000	10,000	100%	10,000
Memorial Hospital	20% (5,000 min)	10,000	10,000	100%	10,000
WCID #1				100%	
WCID #2	20% (5,000 min)	10,000	10,000	100%	10,000
Drainage Dist. #1	20% (5,000 min)	10,000	10,000	100%	10,000
Grndwtr Cons. Dist	20% (5,000 min)	10,000	10,000	100%	10,000

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 on *existing buildings*. (Any new areas added to the homesite will cause the ceiling to be readjusted and set in the subsequent tax year.)

Although Texas law allows it, none of the other taxing jurisdictions have adopted tax ceilings for over 65 or disabled homeowners.

All homeowners who qualify for the residential homestead exemption are subject to the placement of a **homestead cap** on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value may still be reflective of the 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 Veteran’s Affairs. Current exemptions amounts, as based upon these ratings, are:

Percentage Disability	Exemption Amount
10-29%	5,000
30-49%	7,500
50-69%	10,000
70-100%	12,000

- A DISABLED VETERAN WHO MEETS THE 100% DISABILITY REQUIREMENTS ACCORDING TO HB3613 WILL BE EXEMPT FROM ALL PROPERTY TAXES ON THEIR HOMESTEAD
- WIDOW(ER) WHOSE SPOUSE DIED WHILE IN ACTIVE DUTY IS ALLOWED 100% EXEMPTION FROM ALL PROPERTY TAXES ON THEIR HOMESTEAD IF NOT REMARRIED
- ANY DISABLED VETERAN WHO IS 65 OR OVER IS ENTITLED TO A FULL \$12,000 EXEMPTION
- ANY DISABLED VETERAN WITH LOSS OF LIMBS, LOSS OF SIGHT OR PARAPLEGIC IS ALLOWED A FULL \$12,000 EXEMPTION

Other Exemptions

Other commonly occurring exemptions are:

- Cemetery Exemptions
- Religious Organizations
- Primarily Charitable Organizations
- Veteran’s Organizations

Other less frequently occurring exemptions are allowable and described in Chapter 11, Property Tax Code.

Appeal Information

State law required the district to mail Notices of Appraised Value to property owners where:

- New property has been included for the first time on the appraisal roll
- There has been an ownership change
- There has been a change in taxable value of \$1,000 or more
- The property filed a rendition statement of the property
- The property has been annexed or de-annexed to a taxing jurisdiction

In compliance with these laws, the district prepared and delivered required notices for:

- 11,195 real estate parcels
- 5,529 mineral/utility/industrial parcels

From those notices, 1,290 parcels were protested with the following characteristics:

Description	Parcel Count
Incorrect market or appraised value	1,085
Incorrect appraised or market value of land	210
Value is unequal compared with other properties	577
Property should not be taxed	2
Failure to send required notice	7
Exemption was denied, modified, or cancelled	5
Change of land use	3
Land use was denied, modified or cancelled	205
Owner's name is incorrect	2
Property Description is incorrect	218
Property should not be taxed in CAD or tax unit	2
Other	234

The final results of these protests were:

Description	Parcel Count
Protest withdrawn	118
Protest settled	1,061
Case dismissed for failure (of taxpayer) to appear at hearing	56
ARB ordered no change to the appraisal record	29
ARB ordered a change to the appraisal record	18

Certified Valued

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 29, 2022, summarized as follows:

Jurisdiction	Parcel Count	Market Value	Taxable Value
Refugio County	16,852	2,169,963,422	1,040,869,542
Austwell City	363	20,808,790	16,840,120
Bayside City	940	61,796,170	49,161,960
Refugio City	2,078	174,338,358	120,276,588
Woodsboro City	1,137	77,289,930	58,885,622
Woodsboro ISD	5,289	824,436,900	322,765,540
Austwell/Tivoli ISD	4,361	549,181,914	309,588,100
Refugio ISD (split district)	7,757	788,604,568	385,825,448
WCID #1	415	24,806,150	20,047,030
WCID #2	16,436	2,137,417,272	1,305,477,572
Drainage District #1	4,345	540,703,674	336,597,600
Memorial Hospital	16,851	2,162,223,422	1,323,874,952
Groundwater Conservation District	16,852	2,169,963,422	1,323,874,952

Tax Rates

Using the taxable values as certified by the Chief Appraiser(s) and following the requirements of the Truth in Taxation Laws, the taxing jurisdictions adopted the following tax rates:

Jurisdiction	2023 Tax Rate	2023 Tax Rate Breakdown
Refugio County	0.8000	M & O
Austwell City	0.1997	M & O
Bayside City	0.4789	0.4062 M & O 0.0727 I & S
Refugio City	.848264	0.515093 M & O 0.333171 I & S
Woodsboro City	.7384	M & O
Woodsboro ISD	1.277700	0.778100 M & O 0.499600 I & S
Austwell/Tivoli ISD	1.103500	.757500 M & O 0.346000 I & S
Refugio ISD	.959200	0.669200 M & O 0.290000 I & S
Memorial Hospital District	0.2629	M & O
WCID #1	0.5042	M & O
WCID #2	0.00111	M & O
Drainage District #1	0.1473	M & O
Groundwater Conservation Dist.	0.01374	M & O

Partial Exemption List

The following chart represents the number of exemptions granted and total value lost due to the mandatory and local optional exemptions for each entity:

Jurisdiction	State Mandated Homestead	State Mandated Over-65	State Mandated Disability	Disabled Veterans 100% Exempt	Surviving Spouse of Serv. Member	Local-Optional Homestead	Local-Optional Over-65	Local-Optional Disability	Disabled Veterans Exemption
Refugio County									
Value Lost:	\$0	\$0	\$0	\$6,329,870	\$72,010	\$34,656,330	\$44,347,862	\$2,260,920	\$764,050
Number Granted:	(0)	(0)	(0)	(60)	(1)	(1,857)	(950)	(52)	(78)
Austwell City									
Value Lost:	\$0	\$0	\$0	\$0	\$0	\$0	\$132,600	\$0	\$46,000
Number Granted:	(0)	(0)	(0)	(0)	(0)	(0)	(45)	(0)	(4)
Bayside City									
Value Lost:	\$0	\$0	\$0	\$1,268,290	\$0	\$0	\$402,300	\$0	\$63,000
Number Granted:	(0)	(0)	(0)	(8)	(0)	(0)	(79)	(0)	(6)
Refugio City									
Value Lost:	\$0	\$0	\$0	\$1,834,380	\$72,010	\$0	\$14,595,010	\$1,110,440	\$236,470
Number Granted:	(0)	(0)	(0)	(18)	(1)	(0)	(297)	(24)	(24)
Woodsboro City									
Value Lost:	\$0	\$0	\$0	\$1,179,000	\$0	\$0	\$533,110	\$0	\$218,520
Number Granted:	(0)	(0)	(0)	(13)	(0)	(0)	(193)	(0)	(21)
Woodsboro ISD									
Value Lost:	\$54,695,965	\$1,190,440	\$105,140	\$884,570	\$0	\$0	\$0	\$0	\$326,480
Number Granted:	(844)	(139)	(11)	(11)	(0)	(0)	(0)	(0)	(35)
Austwell/Tivoli ISD									
Value Lost:	\$14,740,150	\$356,620	\$28,140	\$0	\$0	\$1,877,390	\$146,610	\$0	\$24,000
Number Granted:	(227)	(40)	(3)	(0)	(0)	(63)	(17)	(0)	(2)
Refugio ISD									
Value Lost:	\$59,393,260	\$1,132,950	\$100,750	\$843,630	\$0	\$0	\$0	\$0	\$225,250
Number Granted:	(847)	(128)	(11)	(11)	(0)	(0)	(0)	(0)	(24)
Memorial Hospital									
Value Lost:	\$0	\$0	\$0	\$6,329,870	\$72,010	\$34,656,330	\$8,838,782	\$499,830	\$1,028,810
Number Granted:	(0)	(0)	(0)	(60)	(1)	(1,857)	(950)	(52)	(102)
WCID #1									
Value Lost:	\$0	\$0	\$0	\$185,600	\$0	\$0	\$0	\$0	\$36,000
Number Granted:	(0)	(0)	(0)	(3)	(0)	(0)	(0)	(0)	(3)
WCID #2									
Value Lost:	\$0	\$0	\$0	\$6,144,270	\$72,010	\$33,475,820	\$8,412,032	\$449,830	\$992,810
Number Granted:	(0)	(0)	(0)	(57)	(1)	(1,759)	(904)	(47)	(99)
Drainage Dist. #1									
Value Lost:	\$0	\$0	\$0	\$185,600	\$0	\$3,852,870	\$1,155,270	\$90,000	\$101,500
Number Granted:	(0)	(0)	(0)	(3)	(0)	(223)	(121)	(9)	(9)
Refugio GWCD									
Value Lost:	\$0	\$0	\$0	\$6,329,870	\$72,010	\$34,656,330	\$8,838,782	\$499,830	\$1,028,810
Number Granted:	(0)	(0)	(0)	(60)	(1)	(1,857)	(950)	(52)	(102)