



Bee County Appraisal District

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2023 Annual Report

Introduction

The Bee 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 Bee 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:

- Appoint the Chief Appraiser
- Contract with appraisal offices, taxing units or private firms to perform appraisal functions;
- Adopt annual budgets for the operation of the Appraisal District
- Determining method of financing the annual budget based on cost allocation among taxing units;
- Purchase or lease real property, as well as constructing improvements to establish the appraisal district office
- Ensure preparation of annual audits by certified public accountants;
- Select a financial institution to deposit funds through bid solicitations;
- Enter into contracts for appraisal functions, expenditures, comply with competitive bidding requirements established by law;
- Become a necessary party to lawsuits brought by property owners concerning appraisals;
- Appoint members of the Agricultural Advisory Board
- Approve 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 local administrative district judge. 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 determine 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 Bee County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within Bee County. Following are those tax jurisdictions with territory located in the district:

- Bee County
- Bee County Farm Road
- Bee Groundwater Conservation District
- Beeville ISD
- Beeville Water District
- Central Emergency Service District #1
- City of Beeville
- Coastal Bend College
- Mathis ISD
- North Bee County Emergency Service District #2
- Pawnee Emergency Service District #3
- Pawnee ISD
- Pettus ISD
- Pettus Municipal Utility District
- Refugio ISD
- Skidmore-Tynan ISD
- South Bee County Emergency Service District #4
- Three Rivers ISD

Legislative Changes

For legislative changes to the Property Tax Code during 2023 that affected the Appraisal District's operations for 2023, please visit the Texas State Comptroller website at <http://www.window.state.tx.us/taxinfo/proptax/> for all the legislative changes and updates. Laws passed during the 2023 legislative session will have an effect on the 2023 appraisal records.

Property Types Appraised

The District is comprised of some 31,421 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	7285	897,014,860
B	Multi Family Homes	94	54,329,152
C	Vacant Land	2473	29,848,270
D1	Qualified Open Space "Ag" Land	4987	1,397,460,140
D2	Non-Qualified "Ag" Land	890	22,537,450
E	Farm/Ranch Improvements	3087	423,209,850
F1	Commercial Real Property	695	205,935,089
F2	Industrial Real Property	29	950,850,509
G	Oil/Gas/Minerals	6919	211,143,640
J	Utilities	484	403,349,220
L1	Commercial Personal Property	690	57,484,730
L2	Industrial Personal Property	244	74,670,780
M1	Mobile Homes	884	53,904,060
S	Dealer's Special Inventory	10	9,726,110
X	Exempt Property	2650	271,879,709

Ratio Study Analysis

Once every two years the Texas State Comptroller conducts a study to determine the uniformity of and the median level of appraisals by the District within each major category of property. To view the CAD Summary Worksheet and School District Summary Reports from the 2021 study, please visit and click on <https://comptroller.texas.gov/taxes/property-tax/pvs/2022f> and click on Bee.

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 \$26,939,010 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
Bee County	\$5,000 or 20% (the greater)	\$25,000 + \$10,000	\$25,000 + \$10,000	100%
Bee County Farm Road	\$5,000 or 20% (the greater) + \$3,000	\$5,000 + \$10,000 (\$3,000 not allowed)	\$5,000 + \$10,000 (\$3,000 not allowed)	100%
Bee Groundwater Conservation District	\$5,000 or 20% (the greater)	\$5,000 + \$10,000		100%
Beeville ISD	\$100,000	\$100,000 + \$10,000	\$100,000 + \$10,000	100%
Beeville Water Supply		\$5,000		100%
Central Emergency		\$3,000		100%
City of Beeville		\$5,000	\$5,000	100%
Coastal Bend College		\$5,000 or 1% (the greater)	\$5,000 or 1% (the greater)	100%
Pawnee ISD	\$100,000	\$100,000 + \$10,000	\$100,000 + \$10,000	100%
Pettus ISD	\$100,000	\$100,000 + \$10,000	\$100,000 + \$10,000	100%
Skidmore-Tynan ISD	\$100,000	\$100,000 + \$10,000	\$100,000 + \$10,000	100%

For school tax purposes, the over 65, disability, 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.)

Bee County, City of Beeville and Coastal Bend College allow tax ceilings prohibiting increased taxes on the residential homesteads for over 65 and disabled homeowners. Although Texas law allows it, the other taxing jurisdictions have not 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. 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 exemption amount, 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

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:

- 16,658 real / personal parcels
- 1,651 mineral/utility/industrial parcels

From those notices, 2,670 parcels were protested.

Certified Valued

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 21, 2023, summarized as follows:

Jurisdiction	Parcel Count	Market Value	Taxable Value
Bee County	31,421	3,706,687,619	3,071,742,774
Bee County Farm Road	31,421	3,706,687,619	3,064,855,504
Bee County Groundwater	24,028	2,730,747,038	2,384,094,519
Beeville ISD	13,750	1,733,045,906	1,065,032,872
Beeville Water District	6,781	962,068,226	732,164,029
Central Emergency District #1	7,261	789,289,605	672,901,893
City of Beeville	6,783	963,052,736	733,450,369
Coastal Bend College	31,421	3,706,687,619	3,197,615,464
Mathis ISD	139	16,505,060	8,889,210
Bee County Emergency District #2	5,142	535,144,950	461,940,404
Pawnee Emergency District #3	6,664	853,245,763	832,286,693
Pawnee ISD	6,149	824,382,103	498,436,443
Pettus ISD	5,142	535,144,950	435,463,874
Pettus Municipal District	452	31,355,443	25,919,527
Refugio ISD	294	19,296,435	16,072,875
Skidmore-Tynan ISD	5,432	549,449,505	279,394,405
South Bee County Emergency #4	5,571	565,954,565	512,901,795
Three Rivers ISD	1,323	28,863,400	26,353,510

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 (information obtained from tax assessor's office):

Jurisdiction	2022 Tax Rate	2022 Tax Rate Breakdown
Bee County	.48281	.06678 I&S .41603 M&O
Bee County Farm Road	.00283	.00283
City of Beeville	.60925	.19055 I&S .4187 M&O
Coastal Bend College	.12893	.023430 I&S .1055 M&O
Beeville ISD	1.009958	.252458 I&S .7575 M&O
Skidmore ISD	1.19450	.43700 I&S .7575 M&O
Pettus ISD	1.085830	.7762 M&O .309630 I&S
Pawnee ISD	.71010	.0 I&S .7101 M&O
Beeville Water Supply District	.0700	.0700 I&S
Pettus Municipal Utility District	.1804	.1804
Bee Groundwater Con. Dist.	.0029	.0029
Central Emergency #1	.00719	.00719
North Bee County Emergency #2	.02352	.02352
Pawnee Emergency #3	.00622	.00622
South Bee County Emergency #4	.02441	.02441
Three Rivers ISD	.73250	.73250
Refugio ISD	.9592	.9592
Mathis ISD	1.161750	1.161750