

## SCHLEICHER COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2017

The Schleicher County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Schleicher County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The appraisal district is responsible for local property tax appraisal and exemption administration. The local taxing units such as your County, School, City, Hospital and Plateau Underground Water District set rate from your property tax appraisal issued by the Appraisal District. The Schleicher CAD serves the following taxing units.

<b>Entity</b>	<b>Market Value</b>	<b>Taxable Value</b>
Schleicher County General Fund	\$983,225,757	\$292,037,013
Schleicher County FM Fund	\$983,225,757	\$291,000,130
Schleicher County ISD	\$937,411,702	\$274,479,749
Schleicher County Hospital	\$937,411,702	\$305,410,011
Plateau Water District	\$937,411,702	\$305,410,011
City of Eldorado	\$ 47,680,268	\$ 34,721,668

The district maintains approximately 24,139 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

**Exemption Data:** The district has various exemptions that taxpayers may qualify for Homestead and over 65 residential exemptions. You may only apply for residence homestead exemption on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as the county and city have tax ceiling. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county: this can transfer to the new county you reside in.

### **Exemption Data**

<b>Entity</b>	<b>Homestead</b>	<b>Over 65 or Disabled</b>
Schleicher County	\$ 5,000	\$ 5,000
Schleicher ISD	\$25,000	\$10,000

The School and County both offer an optional exemption on the homestead of \$5,000 or 20% whichever is greater.

Schleicher County FM	\$ 3,000
----------------------	----------

<b>Disabled Veterans</b>	<b>Amount</b>	<b>Percentage</b>
DV1	\$ 5,000	10-29%
DV2	\$ 7,500	20-49%
DV3	\$10,000	50-69%
DV4	\$12,000	70-100%
DVHS	Totally Exempt	100%

The DVHS only apply to General Homestead Exemption

### **2017 Tax Rates Per Entity Per \$100 of Value**

Schleicher County General Fund	0.7540
Schleicher County FM	0 .1425
Schleicher County ISD	1.1700
Schleicher County Hospital	0.7500
City of Eldorado	0.5372
Plateau Water District	0 .0460

Schleicher County CAD has an average Collection Rate of 95%. We work with our Taxpayers to maximize the collections for the entities. As of 2017 the tax entities no longer offer the 3%, 2%, 1% discount to all taxpayers 2016 was the last year. The district offers payment plans or partial payments for delinquent taxes.

### **Agricultural 1-D-1 Open Space and Wildlife Management.**

Because of Senate Bill 771 there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than normal time period. We will work with our Farmers and Ranchers during the drought.

#### **Ratio Study Analysis 2016**

#### **Schleicher ISD**

Single Family Residences	N/A
Rural Real (Taxable)	N/A
Oil, Gas Minerals	N/A
Utilities	N/A

The Property Value Study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is within a 5% percent margin the State Comptroller will certify the local value to the commissioner of Education. The findings of the study are used in the school funding formula for state aid. Schleicher CAD did not receive a PVS during the 2016 year.

In the absence of a PVS the State Comptroller's Office conducts a MAP review also know as Methods and Assistance Program per Tax Code Section 5.102. Section 5.102 requires the Comptroller of Public Accounts to review the appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology at least once every two years. Schleicher CAD is a tier three based on population. The findings for the 2016 year showed to be passing and in good standing to meet the required standards set out by the Comptroller. The next MAP review will be conducted during the 2018 year.