



NAVARRO CENTRAL APPRAISAL DISTRICT

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Karen Morris, R.P.A., R.T.A., C.T.A., C.C.A.
Chief Appraiser

BOARD OF DIRECTORS

Dr. James G. Price
A.L. (Buster) Atkeisson
Charles Irvine
Chuck McClanahan
Gayle Steed
Gail Smith, PCC

2016 Annual Report

The Navarro Central 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 Navarro 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 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 biannually 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 to 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 Navarro 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 functions involved in assisting the County Tax Assessor in the assessment and collection of taxes.

The District is employed with twelve (12) tax professionals. Six (6) 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 48,469 parcels including residential, commercial, vacant lots and rural land, business personal property, industrial, utility, pipeline and mineral accounts.

The District discovers new properties and appraises 1/3rd of all properties annually according to the Navarro Central Appraisal District Reappraisal Plan by field inspection of properties; use of aerial maps; deeds and other recorded instruments; building 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	13,967		\$21,814,051	\$1,164,077,708
B	Multifamily Residence	222		\$61,880	\$31,498,115
C	Vacant Lot	7,979		\$0	\$130,701,258
D1	Qualified AG Land	9,737	540,017,9228	\$0	\$1,168,562,442
D2	Imps on Qualified AG Land	1,002		\$502,653	\$6,368,204
E	Farm or Ranch Imp	7,752	51,977,5854	\$9,331,640	\$500,608,130
F1	Commercial Real Property	1,483		\$5,769,320	\$257,533,306
F2	Industrial Real Property	137		\$0	\$154,232,229
G1	Oil and Gas	2,109		\$0	\$16,611,552
J	Utilities	607		\$0	\$292,115,967
L1	Commercial Personal Prop	1,538		\$0	\$104,205,140
L2	Industrial Personal Prop	436		\$0	\$418,467,100
M1	Mobile Homes	1,321		\$1,761,090	\$29,524,590
O	Residential Inventory	361		\$0	\$7,662,060
S	Special Inventory Tax	60		\$0	\$11,017,060
X	Totally Exempt Property	4,239		\$20,138,940	\$418,998,753

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 owner still disagrees, they may appear before the Appraisal Review Board (ARB) if a timely protest was filed.

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

2016 protest information is as follows:

ARB filed protests	1488
Late filed protests	16
ARB Hearings	72
People who did not appear	252
Protests withdrawn	205
Informal inquiries	1207

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 1,086 square mile boundary of Navarro 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 **can only claim one homestead exemption in Texas.**

For all independent school districts (Blooming Grove, Bynum, Corsicana, Dawson, Ennis, Fairfield, Frost, Hubbard, Kerens, Mildred, Rice and Wortham); Navarro County; Navarro Road and Bridge and Navarro Flood Control entities, an over 65, disability or surviving spouse exemption creates a tax ceiling prohibiting increased tax dollars 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 (10) 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 or combined rating (as described above), disabled veterans are allowed a general exemption on any one piece of property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amounts, as based on 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 Navarro County and the exemptions offered by each entity are as follows:

Entity	Entity Code	2015 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	
BARRY CITY	CBA	0.3851	0.3851	0							
BLOOMING GROVE CITY	CBG	0.4512	0.4512	0.0551							
CORSICANA CITY	CCO	0.6272	0.4564	0.17080				8,000			
DAWSON CITY	CDW	0.40	0.40	0							
EMHOUSE CITY	CEM	0.2943	0.2943	0							
FROST CITY	CFR	0.5611	0.5611	0							
GOODLOW CITY	CGO	0.0897	.0897	0							
KERENS CITY	CKE	0.68030	0.68030	0							
RICE CITY	CRI	0.58440	0.58440	0				3,000			
RICHLAND CITY	CRL	0.2330	0.2330	0							
STREETMAN CITY	CST	0.564025	0.564025	0							
BLOOMING GROVE ISD	SBG	1.130	1.040	0.090	25,000	10,000	10,000				*
BYNUM ISD	SBY	1.3648	1.170	0.19480	25,000	10,000	10,000				*
CORSICANA ISD	SCO	1.3703	1.040	0.3303	25,000	10,000	10,000				*
DAWSON ISD	SDW	1.2922	1.060	0.2322	25,000	10,000	10,000				*
ENNIS ISD	SEN	1.540	1.040	0.500	25,000	10,000	10,000	12,000			*
FAIRFIELD ISD	SFA	1.430047	1.136667	.293380	25,000	10,000	10,000	6,000			*
FROST ISD	SFR	1.230750	1.17000	0.06075	25,000	10,000	10,000				*
HUBBARD ISD	SHU	1.54	1.04	0.50	25,000	10,000	10,000				*
KERENS ISD	SKE	1.11	1.04	0.07	25,000	10,000	10,000				*
MILDRED ISD	SMI	1.2812	1.0401	.2411	25,000	10,000	10,000	5,000	5,000		*
RICE ISD	SRI	1.336540	1.04	0.029654	25,000	10,000	10,000				*
WORTHAM ISD	SWO	1.325970	1.04000	0.258597	25,000	10,000	10,000				*
FAIRFIELD HOSPITAL DIST #1	FHD	0.047129	0.047129	0				1% min 5,000	5,000	5,000	
NAVARRO COUNTY	GNV	0.5109	0.49100	0.01990		15,000					*
ROAD & BRIDGE	RBC	0.1071	0.1071	0		15,000					*
NAVARRO COLLEGE	JCN	0.118300	0.118300			15,000					
FLOOD CONTROL	NFL	0.009	0.009	0	3,000	12,000					*
NAVARRO CO EMERGENCY SERVICES DIST #1	NCESD1	0.05	0.05								
HILL COLLEGE	JCH	0.089479	0.089479	0							

Additional valuable information is listed on the District's website at navarrocad.com.

Respectfully submitted,

A handwritten signature in black ink that reads "Karen Morris". The signature is written in a cursive style and is positioned above a horizontal line.

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