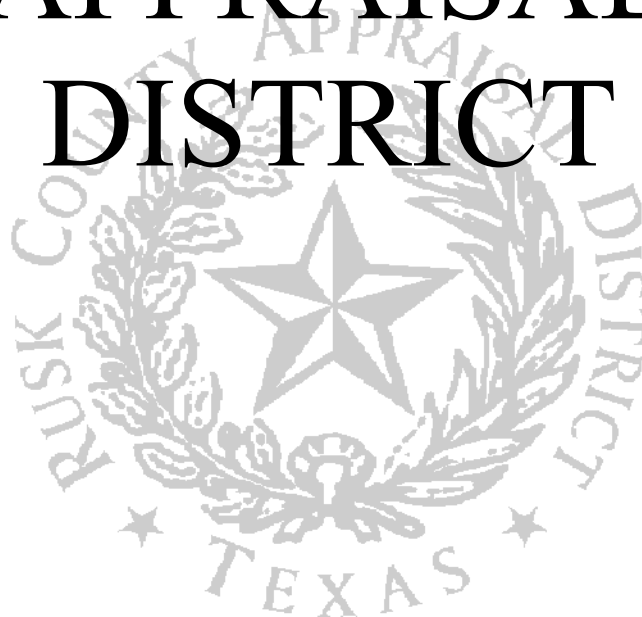


RUSK COUNTY APPRAISAL DISTRICT



2023 Local Annual Report

RUSK COUNTY APPRAISAL DISTRICT

2023

LOCAL ANNUAL REPORT

BOARD OF DIRECTORS

Mr. Drew Butler, Chairman

Mr. Dennis Eby, Vice Chairman

Mrs. Nesha Partin, Secretary

Mr. Clifford Harkless, Director

Mr. Pat McCrory, Director

Chief Appraiser

Weldon R. Cook, RPA, CCA

RUSK COUNTY APPRAISAL DISTRICT 2023 LOCAL ANNUAL REPORT

The Rusk County Appraisal District is a political subdivision of the State of Texas. Appraisal Districts were created and governed by the Texas Property Tax Code. The Code was created in 1979 by legislation known as the Peveto Bill. Prior to the creation of the appraisal districts, all taxing entities were responsible for appraisals within their jurisdictions. Often the same property could have several appraised values on it, dependent on the number of taxing units that the property was located, such as the County, City and School District. The Peveto Bill created one appraisal district within each county to appraise properties for all taxing entities at 100% market value with fairness and equality and the abolishment of assessment ratios. The plan was to create a level playing field where no one would be subject to paying taxes based on more or less their fair share.

Rusk County Appraisal District is here to serve you through discovering, listing and appraising your property fairly and uniformly. The Appraisal District is not a taxing entity and does not set tax rates or collect taxes. The District has many responsibilities and we must be good stewards. We are here to serve you, the property owners of Rusk County, and we are committed to performing our work with courtesy, professionalism and excellence.

This report includes information on the following areas that we believe are important to give insight into the performance of your Appraisal District:

1. Taxing Entities Served by RCAD
2. Resource
3. Exemptions
4. Biennial Reappraisal Plan
5. Performance in the Property Value Study (PVS) and Method, Assistance Program (MAP)
6. Facilities
7. Operating Budget
8. Historical Data

Our hope is that through this report you will find that you are well served and gain a better understanding into the challenges and successes of your Rusk County Appraisal District.

Weldon R. Cook, RPA, CCA
Chief Appraiser

Taxing Entities Served by the Rusk County Appraisal District

RCAD is an Appraisal District formed by the Texas Legislature in 1979 and is charged with the appraisal of all taxable property within Rusk County. There are 25 taxing entities partially or totally within the District's boundaries. Currently these taxing entities are as follows:

1. Rusk County
2. City of Easton
3. City of Henderson
4. City of Kilgore
5. City of Mt. Enterprise
6. City of New London
7. City of Overton
8. City of Overton Municipal Cemetery
9. City of Tatum
10. Carlisle ISD
11. Cushing ISD
12. Garrison ISD
13. Henderson ISD
14. Kilgore ISD
15. Laneville ISD
16. Leverett's Chapel ISD
17. Mt Enterprise ISD
18. Overton ISD
19. Tatum ISD
20. Rusk ISD
21. West Rusk County CISD
22. Kilgore College
23. Gregg County Emergency Services District #1
24. Rusk County Emergency Services District #1
25. Rusk County Groundwater Conservation District

RCAD as a Resource

Communication: The District believes it is very important to keep the taxing entities informed with timely delivery of a complete and accurate certified appraisal roll, reports of changes, budget, reappraisal plans and audit reports along with other information that relates to RCAD's service to them.

Compliance and Performance: We are pleased to file all reports related to property values and exemptions that are required by the Texas Comptroller's Property Tax Assistance Division for the taxing entities. RCAD is also proud to have performed well in the State Property Value Studies and Methods Assistance Program audit.

Sharing Technology: RCAD, through its contract with Eagleview (Pictometry), is able to share digital ortho and oblique images and software with our taxing entities. These images may be used in assisting the entities in planning, development, emergency management, etc.

On July 21, 2023 the Rusk County Appraisal Review Board approved the 2023 Appraisal Roll, this Appraisal Roll was Certified by the Chief Appraiser to the Taxing Entities on July 24, 2023. The following are the 2023 certified values:

ENTITY	2023 MARKET VALUE	2023 TAXABLE VALUE
Rusk County	\$8,417,658,540	\$4,910,817,045
City of Easton*	\$7,390,350	\$4,669,170
City of Henderson	\$1,298,163,936	\$939,616,975
City of Kilgore*	\$285,277,213	\$199,196,883
City of Mt. Enterprise	\$39,735,992	\$27,832,162
City of New London	\$98,431,683	\$61,114,143
City of Overton*	\$151,249,422	\$111,892,938
City of Overton Municipal Cemetery*		\$113,060,058
City of Tatum*	\$125,707,384	\$72,743,524
Carlisle ISD*	\$266,775,880	\$103,889,260
Cushing ISD*	\$25,238,990	\$7,196,700
Garrison ISD*	\$68,790,530	\$20,397,740
Henderson ISD	\$3,618,514,682	\$1,798,118,461
Kilgore ISD*	\$999,449,136	\$512,138,546
Laneville ISD	\$439,663,930	\$116,019,300
Leverett's Chapel ISD	\$97,631,160	\$44,487,230
Mt Enterprise ISD	\$297,114,502	\$77,574,462
Overton ISD	\$255,726,142	\$102,052,068
Rusk ISD*	\$47,765,090	\$13,431,800
Tatum ISD*	\$1,386,619,618	\$838,636,248
West Rusk County CISD	\$911,179,910	\$482,162,040
Kilgore College*	\$2,293,553,238	\$1,489,537,584
Gregg County ESD #1*	\$573,647,114	\$431,792,104
Rusk County ESD #1	\$5,567,458,792	\$3,137,569,882
Rusk County GWCD	\$8,417,658,540	\$4,934,895,265

EXEMPTIONS and SPECIAL VALUATIONS

All property is taxable unless it is exempted by Federal or State law. RCAD has the duty to administer these exemptions and special valuations as prescribed by law. In Rusk County the most common exemptions and special valuations applied for are:

1. Total exemptions (Churches, Schools, Cities, Counties, etc.)
2. Residential Homestead Exemptions
3. Over 65 Residential Homestead Exemptions
4. 100% Disabled Veterans Residential Homestead Exemptions
5. Disabled Residential Homestead Exemptions
6. Disabled Veterans

7. Local Optional Exemptions
8. Abatements
9. Agricultural, Timber and Wildlife Use Special Appraisals

The following is the Residential Homestead Exemption data for 2023:

ENTITY	Optional %	Homestead	Over 65	Disabled
Rusk County	20% or at least \$5000	None	\$ 15,000	None
Rusk County Special Road	20% or at least \$5000	\$ 3,000	\$ 15,000	None
City of Easton	None	None	None	None
City of Henderson	20% or at least \$5000	None	\$ 6,000	None
City of Kilgore	20% or at least \$5000	None	\$ 15,000	\$ 15,000
City of Mt. Enterprise	20% or at least \$5000	None	\$ 15,000	\$ 15,000
City of New London	20% or at least \$5000	None	\$ 15,000	\$ 15,000
City of Overton	20% or at least \$5000	None	\$ 15,000	\$ 15,000
City of Overton Municipal Cemetery	None	None	None	None
City of Tatum	20% or at least \$5000	None	\$ 5,000	None
Carlisle ISD	20% or at least \$5000	\$ 100,000	\$ 110,000	\$110,000
Cushing ISD	20% or at least \$5000	\$ 100,000	\$ 135,000	\$135,000
Garrison ISD	20% or at least \$5000	\$ 100,000	\$ 135,000	\$135,000
Henderson ISD	20% or at least \$5000	\$ 100,000	\$ 110,000	\$110,000
Kilgore ISD	None	\$ 100,000	\$ 110,000	\$110,000
Laneville ISD	20% or at least \$5000	\$ 100,000	\$ 110,000	\$110,000
Mt Enterprise ISD	20% or at least \$5000	\$ 100,000	\$ 110,000	\$110,000
Overton ISD	20% or at least \$5000	\$ 100,000	\$ 110,000	\$110,000
Tatum ISD	20% or at least \$5000	\$ 100,000	\$ 110,000	\$110,000
Rusk ISD	None	\$ 100,000	\$ 116,250	\$110,000
West Rusk County CISD	20% or at least \$5000	\$ 100,000	\$ 110,000	\$110,000
Kilgore College	None	None	\$ 30,000	None
Gregg County ESD #1	None	None	None	None
Rusk County ESD #1	None	None	None	None
Rusk County GWCD	20% or at least \$5000	None	\$ 15,000	None

Rusk County Appraisal District Reappraisal Plan

The RCAD Board of Directors establishes and adopts a reappraisal plan in compliance with Section 6.05 of the *Texas Property Tax Code*. This plan is reviewed and adopted biennially to inform the taxing entities and the general public of the needs and progress of the appraisal process. The 2023 – 2024 Reappraisal Plan was presented in public hearing and adopted by the Board of Directors on August 10, 2022. Copies are provided the taxing entities and are available for inspection at the District’s administrative office.

Performance in Comptroller’s Property Tax Assistance Division’s Property Value Study (PVS) and Methods, Assistance Program (MAP)

Property Value Study

Categories Tested:

- A – Single Family Residences
- D2 – Qualified AG Land
- E – Real Property, Nonqualified Acreage
- F1 – Commercial Real
- G – Oil, Gas & Minerals
- J – Utilities
- L1 – Commercial Business Personal Property
- n/a – Not Tested

Percentages are the Median Level of Appraisal

Category:	A	D2	E	F1	G	J	L1
<u>2022 -</u>	.94	n/a	.99	n/a	1.01	.94	n/a
<u>2021 -</u>	1.007	n/a	1.0878	.9237	n/a	.9566	n/a
<u>2020 -</u>	.97	n/a	.99	n/a	1.00	.95	n/a
<u>2019 – No PVS conducted</u>							
<u>2018</u>	.98	n/a	.91	n/a	n/a	.94	n/a

ISD’s with Local Value Assignments:

- 2022 – 12 ISD’s Tested, All assigned Local Value
- 2021 – 1 ISD Tested, All assigned Local Value
- 2020 – 12 ISD’s Tested, All assigned Local Value
- 2019 – No ISD’s tested (Method Assistance Program year)
- 2018 – 12 ISD’s Tested, All assigned Local Value

Method Assistance Program 2023 results

Mandatory Requirements – PASS/FAIL:

1. Does the appraisal district have up-to-date appraisal maps? **PASS**
2. Is the implementation of the appraisal district’s most recent reappraisal plan current? **PASS**
3. Does the appraisal district comply with its written procedures for appraisal? **PASS**
4. Are values reproducible using the appraisal district’s written procedures and appraisal records? **PASS**

Appraisal District Activities:

- | | |
|--|-------------------------|
| | RATING |
| 1. Governance | <u>MEETS ALL</u> |
| 2. Taxpayer Assistance | <u>MEETS ALL</u> |
| 3. Operating Procedures | <u>MEETS ALL</u> |
| 4. Appraisal Standards, Procedures and Methodology | <u>MEETS ALL</u> |

Appraisal District Ratings:

1. Meets All – The total point score is 100
2. Meets – The total point score ranges from 90 to less than 100
3. Needs Some Improvement – The total point score ranges from 85 to less than 90
4. Needs Significant Improvement – The total point score ranges from 75 to less than 85
5. Unsatisfactory – The total point score is less than 75

RCAD Facilities

In January 1981 the Rusk County Appraisal District administrative office opened at its current location, 107 North Van Buren Street, Henderson, Texas. The District leased approximately 3,300 square feet of the 7,500 square foot building. In 2001, the leased area was increased to include a total office area of 5,800 square feet. Then in late 2002, the Board of Directors, in compliance with §6.051 *Texas Property Tax Code*, gained approval from the taxing entities to purchase the property. In February 2003 the property was purchased for \$235,000. The District now occupies all 7,500 square feet.

RCAD Operating Budget

The Chief Appraiser each year prepares and presents to the Board of Directors and the taxing entities an annual budget in compliance with §6.06, *Texas Property Tax Code*. The process of publication and adoption of the operating budget are all mandated by law. The proposed operating budget is prepared with the advice and input of the Board. This proposed operating budget must be submitted to the taxing entities participating in the District by June 15th. The Board must hold a public hearing on the proposed operating budget, make any changes and approve the operating budget before September 15th. Below are the current and last 4 year's operating budgets and appraisal and staff information.

Operating Budget	2023	2022	2021	2020	2019
	\$1,625,035	\$ 1551,700	\$ 1,467,080	\$1,416,460	\$ 1,426,640
<u>Number of Accounts</u>	<u>226,852</u>	<u>213,678</u>	<u>188,336</u>	<u>197,262</u>	<u>216,144</u>
Residential	23,743	22,913	22,364	22,316	22,052
Commercial/Industrial	3,320	3,526	4,175	4,118	4,107
Farm/Ranch	16,780	17,275	17,205	17,137	17,046
Oil & Gas	176,716	163,856	148,263	167,388	165,402
Utilities	1,766	1,889	1,828	1,874	1,867
Exempt Properties	1,843	1,512	1,368	1,384	1,408
Other	2,684	2,707	2,164	2,202	2,259
\$ per Account	\$ 7.16	\$ 7.26	\$ 7.78	\$ 7.15	\$ 6.60
<u>Staff Positions</u>	<u>12</u>	<u>11</u>	<u>11</u>	<u>10</u>	<u>10</u>
Registered Professional Appraisers (RPA)	9	6	6	5	6
Appraisers Class I – III	0	3	3	3	2
Administrative Assistants	3	2	2	2	2

The costs of the District's operations are shared by the various taxing entities participating in the District. Each taxing entity's allocation is based on its levy relative to the total tax levy of all the participating taxing entities.

The Board of Directors may use excess funds to establish and build reserves for litigation or approved expenditures.

Historical Data

The following attachments to this report contain historical certified values for the taxing entities served by the District. This historical information provides planning data to the taxing entities. It has also been beneficial information for taxpayers, legislative members, as well a useful tool for the District.