

**ANNUAL REPORT
GRIMES COUNTY APPRAISAL DISTRICT
TAX YEAR 2018**

Introduction

The Grimes Central Appraisal District (GCAD) is pleased to furnish this annual report to its customers. We hope that you find the information and data in this report useful and informative.

Appraisal

The GCAD determines the market value of all taxable property in Grimes County in compliance with provisions of the Texas Property Tax Code. The GCAD also adheres to the Uniform Standards for Professional Appraisal Practice (USPAP) and Standards established by the International Association of Assessing Officers (IAAO). Additionally, the GCAD follows its Biennial Plan for the Periodic Reappraisal of Property as required by state law.

The GCAD appraised 46,041 accounts in 11 taxing units with a total market value of \$5,706,552,473. New taxable construction value totaled \$ 67,112,406.

The principal types of properties included single-family residential, multi-family residential, commercial, industrial, utility, oil and gas, business personal property, lots and acreage, and mobile homes. Single family properties were largely used as owner occupied residences with some rentals. Multi-family properties included apartments and duplexes. Commercial properties were used primarily for retail and offices. Land was used for investment, recreation, and agricultural purposes.

Exemptions

There were 6,308 general homestead exemptions; 2,793 over-65 homestead exemptions; 230 disabled persons exemptions; 212 disabled veterans exemptions and 81 exemptions of 100% disabled veterans.

Detailed valuation and exemption data for each of the taxing units served by the GCAD is included in another section of the report.

Operations--- Appraisal

Appraisals were made as of January 1st. The chief appraiser began submission of the appraisal records to the appraisal review board in May.

The appraisal review process occurred from May through the middle of July. Notices of protest were filed on 1,222 accounts. Of that number, 566 were resolved in

informal meetings and 326 were withdrawn. The total number of accounts scheduled for formal review was 330. The appraisal review board conducted hearings on 68 accounts, changing values on 15 of them and making no changes to the other 53 accounts. A total of 262 owners did not appear for their hearing. The appraisal review board approved the appraisal records on July 19th. The chief appraiser certified final valuations to the taxing units on July 24th.

The GCAD calculated effective and rollback tax rates, assisted with publishing tax rate notices and provided technical assistance to the taxing units during the tax rate adoption process in August and September.

Operations---Collections

The GCAD also collects taxes on behalf of 11 taxing units. The district contracts with attorneys for the collection of delinquent taxes and generally conducts at least two delinquent tax sales each year.

Resources

The GCAD has an experienced staff of 13 property tax professionals. The GCAD also contracts with (1) a valuation engineering firm for the appraisal of complex properties (2) attorneys for legal services and (3) a software vendor who provides maintenance and support for a computer assisted mass appraisal /tax collections application.

Governance

The GCAD is governed by a five member Board of Directors elected by the commissioners court, the school boards and the city councils. The following served as directors: Kathleen Terrell, Scot Nevill, Charles Frede, David Woehler, and Sam Ruffino. The board's primary responsibilities include appointment of a chief appraiser to administer the activities of the appraisal district; adoption of the operating budget contracting for necessary services; and making general policies regarding the district's operations.

Financial

The GCAD has a budget of \$1,447,550 for the fiscal year beginning January 1, 2018 and ending December 31, 2018. Of that amount, \$1,218,980 is assigned to appraisal operations and \$228,570 is assigned to collections operations. The operations of the appraisal district are supported by payments from the taxing units.

Contact Information

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SUMMARY CERTIFIED VALUATIONS GRIMES CENTRAL APPRAISAL DISTRICT 2018 TAX YEAR

	City of	City of	City of	City of	Grimes	Grimes County ESD	Grimes County MUD	Anderson-Shiro	Iola	Madisonville	Navasota	Richards	Grimes
	Anderson	Bedias	Iola	Navasota	County	#1	#1	CISD	ISD	CISD	ISD	ISD	CAD
Market Value	16,490,846	20,012,952	17,243,490	464,895,407	5,706,552,473	698,152,423	1,931,096	1,590,428,956	698,152,423	313,239,501	2,851,270,210	237,772,752	5,706,552,473
Assessed Value	12,072,590	18,085,895	13,214,159	411,336,285	3,109,508,870	365,253,609	1,929,896	725,935,348	365,253,444	143,488,260	1,768,481,346	87,758,806	3,109,508,870
Net Taxable Before Freeze	12,072,183	17,507,347	12,990,993	401,101,590	2,943,641,371	360,996,732	1,855,850	625,181,337	337,720,892	129,215,158	1,548,846,850	82,442,879	3,093,645,222
Freeze Adjusted Taxable	N/A	N/A	N/A	N/A	2,598,283,379	N/A	N/A	583,834,715	296,487,574	113,094,758	1,413,754,009	70,238,771	N/A
Productivity Loss	255,460	1,199,030	1,892,840	27,013,628	2,474,016,021	311,942,780	0	841,438,198	311,942,780	168,450,541	1,003,672,160	148,512,341	2,474,016,021
Homestead Local	0	0	0	0	0	0	59,046	0	0	0	105,348,407	0	0
Homestead State	0	0	0	0	0	0	0	23,972,573	20,026,844	10,858,058	87,192,341	4,171,236	0
Over 65 Local	0	0	0	5,633,593	31,046,759	0	15,000	0	0	0	0	0	0
Over 65 State	0	0	0	0	0	0	0	3,886,944	3,541,698	2,021,690	14,270,788	784,019	0
Disabled Persons Local	0	0	0	0	2,419,411	0	0	0	0	0	0	0	0
Disabled Person State	0	0	0	0	0	0	0	187,470	221,582	242,990	1,122,315	30,000	0
Disabled Vet	0	36,340	48,000	275,180	1,964,060	361,290	0	259,934	344,540	223,043	936,951	71,320	1,964,060
Disabled Vet 100%	0	541,350	165,020	2,556,377	13,809,931	3,168,678	0	891,200	2,671,144	910,255	6,881,778	0	13,809,931
Prorated Exempt	0	0	0	0	89,657	10,424	0	0	10,424	0	79,233	0	89,657
HB 366	407	858	10,146	5,413	415,450	133,919	0	220,405	133,754	17,066	90,264	61,522	0
Pollution Control	0	0	0	27,365	72,551,317	563,686	0	71,102,732	563,686	0	884,899	0	0
Abatement	0	0	0	0	40,491,761	0	0	0	0	0	0	0	0
Total Parcels	357	413	424	4,835	46,041	8,593	801	13,669	8,593	2,652	20,886	3,103	46,041