



VICTORIA CENTRAL APPRAISAL DISTRICT

Victoria Central Appraisal District 2013 Annual Report

Appraisal Districts were created by the Texas Legislature in 1979, with passage of the Texas Property Tax Code. Prior to the creation of the Appraisal Districts each taxing entity had its own appraisal staff. Values on the same property could differ by large amounts for each taxing entity. Taxing entities could choose an assessment ratio for their entity. Legislation created one Appraisal District for each County to appraise property for all Taxing entities at 100% of market value. It also did away with the assessment ratios. The plan was to create a system where each taxpayer would have one value for each property and pay taxes in a uniform and equal basis.

Victoria Central Appraisal District is here to serve you through discovering, listing and appraising property in a uniform and equal manner. *The appraisal district is not a taxing entity and does not set tax rates or collect taxes.* The appraisal district team has many responsibilities and we understand, that we are here to serve the property owners of Victoria County. We are committed to performing our work with courtesy, professionalism and excellence.

It is our goal that, through this report, that you will gain a better understanding into the challenges and successes of the Victoria Central Appraisal District.

A handwritten signature in cursive script that reads "John Haliburton".

John Haliburton, RPA
Chief Appraiser



VICTORIA CENTRAL APPRAISAL DISTRICT

Taxing Entities served by Victoria Central Appraisal District

Victoria Central Appraisal District is charged with the appraisal of all taxable property located within Victoria County. There are 17 taxing entities partially or totally located within the District's boundaries. These entities are listed below

Victoria County	Victoria ISD
Victoria County Road & Bridge	Bloomington ISD
Victoria College	Nursery ISD
Victoria Navigation District	Refugio ISD
Victoria Ground Water District	Meyersville ISD
City of Victoria	Industrial ISD
Drainage District # 2	Water District # 1
Drainage District # 3	Water District # 2
Quail Creek MUD	

Communication

It is very important to keep these taxing entities informed with timely delivery of a complete and accurate certified appraisal roll, supplemental changes, budget, reappraisal plan, audit reports and all other information that relates to Victoria Central Appraisal District's service to them.

Compliance and Performance

We file all reports related to property values and exemptions that are required by the Comptroller's office for the taxing entities. We are also proud to have performed well in the 2012 State Property Value Study and the 2013 Methods Assistance Program Audit.

Sharing Technology

Through our contract with Pictometry, we may now share digital ortho and oblique images and software with the City of Victoria. These images may be used in many ways such as planning, development, and emergency management.

Victoria Central Appraisal District Reappraisal Plan

The Board of Directors establishes 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 public and taxing entities of the progress of the appraisal process.



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Performance in the Comptroller's 2012 Property Value Study

CAD Performance Measures

Median Level of Appraisal	1.01
Coefficient of Dispersion	7.88
Price Related Differential	1.01
ISD's with Local Value Assignments	6
Bloomington ISD	156,687,736
Industrial ISD	110,362,914
Meyersville ISD	17,929,659
Nursery ISD	196,195,370
Refugio ISD	24,325,698
Victoria ISD	4,901,241,462

Method Assistance Program 2013

Mandatory Requirements	Pass/ Fail
1. Does the appraisal district board of directors, through the Chief Appraiser, ensure that the appraisal district budget Is prepared and followed according to Tax Code Chapter 6?	Pass
2. Do the chief appraiser and appraisal district staff communicate with the public concerning appraisal district duties and responsibilities and the roll of taxpayers in the property tax system ?	Pass
3. Do the appraisal district personnel or contractors have the education, training and experience to perform the duties of the appraisal district ?	Pass
4. Is the implementation of the appraisal district's most recent reappraisal plan current ?	Pass

Appraisal District Activities	Rating
Governance	Exceeds
Taxpayer Assistance	Exceeds
Operating Procedures	Exceeds
Appraisal Standards, Procedures And methodology	Exceeds

S U S A N
C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS
P.O. Box 13528 • AUSTIN, TX 78711-3528



February 27, 2014

Ludvik Svetlik, Board Chairman
John Haliburton, Chief Appraiser
Victoria Central Appraisal District

Dear Chairman Svetlik and Chief Appraiser Haliburton:

In 2009, the Texas Legislature enacted a new law that amended Tax Code Section 5.102. It requires the Comptroller of Public Accounts to review appraisal districts every two years. Called the Methods and Assistance Program (MAP), the reviews study the governance, taxpayer assistance, operating procedures and the appraisal standards, procedures and methodology of each appraisal district. The Property Tax Assistance Division (PTAD) performed the reviews for 125 appraisal districts in 2013.

The review of the Victoria Central Appraisal District (Victoria CAD) has been completed and reflects a perfect score. We commend the Victoria CAD board of directors, chief appraiser and staff for this accomplishment.

You may view and download a copy of the report at the following web address:
www.window.state.tx.us/taxinfo/proptax/map/2013.html.

If you have questions about your review, please feel free to contact Steve Atkinson, MAP supervisor, at 1-888-207-3668 or steve.atkinson@cpa.state.tx.us.

Sincerely,

A handwritten signature in cursive script that reads "Debbie Cartwright".

Debbie Cartwright

cc: Superintendents
Appraisal District Board of Directors
Mayors
Central Judge



VICTORIA CENTRAL APPRAISAL DISTRICT

Victoria Central Appraisal District Budget

The chief appraiser each year prepares and presents to the Board of Directors and Taxing Entities information in compliance with Section 6.06 of the *Texas Property Tax Code*. The process of publication and adoption of the budget are all mandated by law. Each year, the chief appraiser prepares a proposed budget and schedules a workshop for the Board of Directors. The proposed budget is then reviewed at the next Board of Directors meeting. By June 15th, the proposed budget is submitted to all taxing entities participating in the District. The Board of Directors then reviews it again and schedules a public hearing. The public hearing is held prior to September 15th and the Board of Directors may make any changes and approves the budget.

2013 Victoria Central Appraisal District Budget Actual 1,680,917

Number of Parcels	<u>58,215</u>
Residential	33,292
Commercial/ Industrial	8,186
Farm & Ranch	11,819
Oil & Gas	4,340
Utilities	791
Exempt Properties	2,753
Staff Positions	22
Professional Designations	7
Total Market Value	8,145,850,564
New Market Value	184,086,454
Levy Information	
County	23,850,154.55
City	22,254,108.55
ISD's	75,628,211.20
Special Districts	<u>14,861,879.68</u>
Total	136,591,353.98

The cost of district operations are shared by the various taxing entities participating in the district. Each taxing entity's allocation is based on its tax levy relative to the total tax levy of all of the participating taxing entities. The Board may use excess funds to build reserves for litigation or appropriately approved capital expenditures.



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Appeals Arbitration and Litigation

The appraisal district sends appraisal notices to taxpayers based on changes in value, ownership, rendition and exemption status. Property owners have a right to appeal the value. Listed below are statistics related to the process for 2013.

Appeal Season	
Settled with staff	1563
ARB Hearing	530
ARB- Owner Did Not Show	552
ARB Adjusted	345
ARB Sustained CAD	185
Protested Property Type	
Single Family Residential	1705
Multi Family Residential	106
Land	102
Farm & Ranch	197
Commercial/ Industrial	427
Oil & Gas	216
Utilities	224
Mobile Homes	11
Personal Property	531
Other	8
Arbitrations Filed	4
Lawsuits Filed	4