

CCAD VALUATIONS



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Productivity Audit Completed!!

In 2014, the District began an effort to audit all properties in agricultural or timber productivity. This audit was a massive undertaking.

The audit was divided into several years by property acreage in order to allocate resources necessary to process the thousands of applications.

As of 5/15/2017, the overall account statistics of the audit are as follows:

- 12,766 Granted Productivity
- 1,128 Denied Productivity
- 700 Removed by Owner Request
- 2,140 Removed due to no response
- 1,623 New Wildlife Accounts since 2014

As of the publish date of this Newsletter, there were still several hundred audited accounts for

CCAD Changes Delinquent Tax Attorney Firm

Earlier this year, the District's Board of Directors awarded its delinquent tax collection contract to the firm of McCreary, Veselka, Bragg & Allen (MVBA).

MVBA provides the same service to the Cherokee County Tax Assessor's office. The switch in delinquent tax attorneys will bring the two agencies closer in working to collect property taxes for local property owners.

For over 30 years, the firm of Linebarger, Goggan, Blair & Sampson handled delinquent collections for the District's Tax Collection operation. This resulted in frequent confusion with delinquent taxpayers. Taxpayers would be dealing with two

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the 2017 Audit that still had not responded to the application or additional information requests.

Failure to maintain productivity qualification is very costly since taxes will move to the much higher market value.

The final cut off for this year's audit will be soon. Non-responding owners should contact the District without delay.

different collection agencies, as well as, two different delinquent collection law firms.

The District collects for all schools in the county except Bullard and Carlisle ISDs. It also collects for all cities except Troup and Bullard. County Assessor Linda Little's office collects only the Cherokee County property tax.

Local officials anticipate that this move will streamline the delinquent tax collection effort for both agencies and result in a more uniform and efficient operation for both taxing authorities and local taxpayers.

Property Tax Terms

Many terms related to the property tax field are confusing for property owners. The terms in this year's newsletter are just a few of the ones we use in our day to day business. More terms are listed in prior newsletters...

M.A.P.

Every two years, the State of Texas performs a **M**ethods and **A**ssistance **P**rogram audit on the local CAD to ensure that written procedures and protocols are being followed. Failure of the audit can adversely affect a CAD.

Improvements

This is a simple catch all term for any structures built or moved onto vacant land. Typically, it means homes, barns, shops or other structures built on a property. It does not refer to physical improvements like painting, re-roofing, etc.

Inventory

Personal Property Assets used to produce income are taxable by law. Part of those assets include business inventory. This is inventory on hand as of Jan. 1. It is **not** the inventory for the entire year!! It can be raw material inventory, or finished inventory, or simply inventory held for sale.

If a CCAD employee uses a term you are not familiar with, please ask for an explanation.

Social Media and Taxpayer Assistance!!!

Many resources are available to taxpayers at the State Comptroller's website, as well as, CCAD's website and social media outlets.

CCAD has a YouTube Channel and Facebook page where you can find information and videos to assist you with productive lands. Also, the website has other resources such as online brochures explaining several facets of property tax exemptions and processes.

The State Comptroller's website contains a vast amount of information, including videos on presenting your case at the ARB!!

Many of these resources are also available at the CCAD office either on paper or accessible via public access computers!!!!

Unit Name	Tax Year	Certified Taxable	Change from Prev. Yr.	Tax Rate	New Taxable Value	
Alto ISD	2014	\$122,990,076	4.0%	\$1.313500	\$1,797,790	
	2015	\$125,145,191	1.8%	\$1.313500	\$999,297	
	2016	\$128,847,443	3.0%	\$1.313500	\$3,002,096	
Bullard ISD*	2014	\$271,405,176	8.9%	\$1.470000	\$13,162,760	
	<i>*Cherokee Co. Portion Only</i>	2015	\$272,595,229	0.4%	\$1.670000	\$9,404,271
	2016	\$308,538,078	13.2%	\$1.670000	\$17,767,830	
Carlisle ISD*	2014	\$27,993,221	8.5%	\$1.550000	\$127,886	
	<i>*Cherokee Co. Portion Only</i>	2015	\$35,801,512	27.9%	\$1.550000	\$92,096
	2016	\$46,855,556	30.9%	\$1.550000	\$550,090	
Cherokee County Gen Fund	2014	\$2,208,444,076	1.8%	\$0.415000	\$29,841,941	
	2015	\$2,328,624,420	5.4%	\$0.415000	\$30,547,889	
	2016	\$2,409,638,705	3.5%	\$0.420000	\$49,081,255	
Cherokee Co Lateral Rd Fund	2014	\$2,146,571,666	2.0%	\$0.175000	\$29,804,725	
	2015	\$2,270,977,294	5.8%	\$0.175000	\$30,518,823	
	2016	\$2,353,892,376	3.7%	\$0.175000	\$49,081,255	
City of Alto	2014	\$30,258,255	0.5%	\$0.343700	\$171,870	
	2015	\$31,516,969	4.2%	\$0.343700	\$449,600	
	2016	\$33,194,487	5.3%	\$0.343700	\$300,388	
City of Bullard*	2014	\$23,956,389	24.3%	\$0.588137	\$-	
	<i>*Cherokee Co. Portion Only</i>	2015	\$25,250,940	5.4%	\$0.574571	\$1,756,160
	2016	\$52,435,885	107.7%	\$0.563264	\$10,759,610	
City of Jacksonville	2014	\$539,559,134	-1.0%	\$0.659600	\$1,195,000	
	2015	\$554,111,569	2.7%	\$0.659600	\$3,192,110	
	2016	\$566,865,880	2.3%	\$0.659600	\$3,176,243	
City of Rusk	2014	\$110,813,472	1.4%	\$0.460000	\$781,505	
	2015	\$112,531,833	1.6%	\$0.460000	\$394,300	
	2016	\$116,829,442	3.8%	\$0.460000	\$619,636	
City of Troup*	2014	\$4,245,318	6.9%	\$0.921544	\$-	
	<i>*Cherokee Co. Portion Only</i>	2015	\$3,753,361	-11.6%	\$0.915620	\$-
	2016	\$3,667,855	-2.3%	\$0.909881	\$-	
City of Wells	2014	\$12,391,757	1.6%	\$0.547100	\$40,670	
	2015	\$12,466,224	0.6%	\$0.545500	\$49,210	
	2016	\$12,950,771	3.9%	\$0.561200	\$175,010	
Jacksonville ISD	2014	\$977,953,105	0.3%	\$1.395000	\$7,659,121	
	2015	\$976,396,982	-0.2%	\$1.395000	\$13,393,965	
	2016	\$998,893,841	2.3%	\$1.395000	\$16,098,322	
New Summerfield ISD	2014	\$59,367,792	7.7%	\$1.170000	\$552,130	
	2015	\$60,041,424	1.1%	\$1.459500	\$979,467	
	2016	\$64,400,329	7.3%	\$1.459500	\$1,350,395	
Rusk ISD*	2014	\$349,129,229	-1.6%	\$1.152500	\$5,197,295	
	<i>*Cherokee Co. Portion Only</i>	2015	\$352,240,126	0.9%	\$1.152500	\$2,626,517
	2016	\$356,640,044	1.2%	\$1.152500	\$6,109,875	
Troup ISD*	2014	\$125,702,555	4.3%	\$1.118000	\$541,586	
	<i>*Cherokee Co. Portion Only</i>	2015	\$138,900,795	10.5%	\$1.150000	\$800,030
	2016	\$135,806,388	-2.2%	\$1.170000	\$1,280,850	
Wells ISD*	2014	\$63,716,656	17.0%	\$1.170000	\$171,111	
	<i>*Cherokee Co. Portion Only</i>	2015	\$80,316,570	26.1%	\$1.170000	\$1,188,530
	2016	\$76,213,259	-5.1%	\$1.420000	\$1,917,140	

2017 Timber Values

Timber productive values increased between \$3 and \$29 per acre due to the five year running average of prices and expenses. In short, 2016 prices added to the 5 year average were higher than the 2011 prices that were removed from the calculations. Expenses in the timber estimates remained fairly stable.

The Statutory Timber Capitalization rate was marginally lower this year which also drove values up somewhat.

	2016 \$/Ac	2017 \$/Ac
Pine I	\$399	\$428
Pine II	\$250	\$271
Pine III	\$197	\$214
Mixed I	\$265	\$272
Mixed II	\$170	\$171
Mixed III	\$101	\$101
Hard Wood I	\$104	\$122
Hard Wood II	\$44	\$48
Hard Wood III	\$25	\$28

Wildlife Management

As noted on page 1, there have been many property owners who have opted to switch their land management efforts to wildlife for various reasons.

One of the biggest issues in wildlife management has been the learning curve that property owners and the District have climbed to learn more about this important issue. This learning curve caused the District to be very liberal on what efforts and plans qualified.

As we move forward, we hope that owners will continue their efforts to learn and refine their management programs. To that end, many workshops have been offered for assisting owners with wildlife management over the past several years.

In the Fall of 2017, the District hopes to host a one day seminar on wildlife management in association with other concerned groups in the county. This seminar is part of the District's effort to assist and encourage wildlife management owners in the county.

Where to file Complaints about Non-Valuation Issues

The Texas Department of Licensing and Regulation (TDLR) is the oversight agency for staff appraisers.

Complaints about a licensed District appraiser can be registered with the TDLR. These complaints generally should regard illegal or unethical behavior. Complaints may be filed by mail to: **Texas Department of Licensing and Regulation, Attn: Enforcement-Intake, P.O. Box 12157, Austin, TX 78711.** There is also an online option to file complaints at their website:

<https://www.license.state.tx.us/Complaints/>

Follow the options on the page to initiate the complaint process.

Complaints concerning District staff should be directed to the Chief Appraiser. However, if the complaint is about the Chief Appraiser, you may request a meeting with the CCAD Board of Directors. Persons requesting to appear before the Board of Directors should submit their request to the District's mailing address to the attention of the Chairman of the Board of Directors. You will have the opportunity to appear at the next Director's meeting.

Complaints about tax rates should be directed to the appropriate governing body such as the County Commissioner's Court, City Council or School Board of Trustees.

How to Contact Us

Our lobby is open **8am to 4:30pm** M-F. However, we are available by phone until 5pm. We are located at 107 East 6th Street in Rusk.

Our mailing address is Post Office Box 494, Rusk, Texas, 75785.

Or we may be reached during business hours at 903-683-2296. Facsimiles may be sent to 903-683-6271.