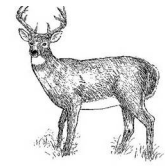


CCAD VALUATIONS



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Wildlife Workshop a Success!!



Property owners in the outdoor amphitheater...

Saturday April 7th, over 160 local property owners braved the cold and wet weather to attend the first annual Wildlife and Productivity Seminar hosted by the Cherokee County Master Gardeners and the Appraisal District.

The event, held at the Railroad Park Depot in Rusk, offered several speakers from agencies such as the Texas Parks and Wildlife Department, the Texas A&M Forest Service, as well as, private

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citizens specializing in gardening, beekeeping and birding.

Throughout the concurrent sessions, property owners were able to receive one on one assistance from CCAD staff and view several videos in the Depot's indoor movie theater.

The Master Gardeners and CCAD look forward to offering this workshop again next year!

New Total Exemption Added by Legislature

In the 85th Legislative Session, the Texas Legislature added a new complete exemption for the homesteads of surviving spouses of first responders killed or fatally injured in the line of duty.

The bill, which went into effect January 1, 2018, was authorized by Texas Voters as a constitutional amendment in the November 2017 election.

The amendment, on the ballot as Proposition 6, was approved with 739,452 votes "For" versus 134,167 votes "Against".

Surviving spouses of first responders killed or fatally injured in the line of duty may contact their local appraisal district for details on receiving this total homestead exemption.

In general terms:

1. The surviving spouse must have been married to the first responder at the time of the first responder's death, and;
2. The surviving spouse has not remarried, and;
3. The deceased meets the definition of a first responder found in Texas Government Code §615.003, and;
4. The surviving spouse meets the definition of an eligible survivor as determined by the Employees Retirement System.

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...

10% Cap

Increases in assessed value for homesteaded property are generally limited to no more than 10% over the previous year. However, that limit will not cover any homestead additions or structures that are added new to the tax roll. The 10% cap covers ONLY homesteads!!

Market Value

Market value is defined by law. In general terms, it is what a property would sell for on the open market given ample time to sell and assuming a seller or buyer is not pressed to act.

Appraised Value

On your notice of value or the tax roll, your appraised value may be different than your market value. This could occur when a property has an agricultural appraisal. The ag appraisal is not based on market value so it will show as a separate entry on the roll.

Assessed Value

Your assessed value will be your market value adjusted for any of the following that apply:

- the 10% Homestead Cap
- the difference between market value and ag appraised value.

Taxable Value

Taxable Value is your assessed value less any exemptions that you might have on your property. This is the value that is applied to the tax rate set by your local governing body.

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

Protest Notices and Deadlines

Notices of Value have been sent out for 2018 properties. These notices were generated for properties with a change in value of +/- \$1,000.

In addition, new owners since this time last year should also receive a notice of value.

Finally, if you have submitted a rendition or requested a notice, you should be receiving a notice on those properties as well.

The deadline to file a protest is June 15, 2018. Contact CCAD for more details.

Social Media and Taxpayer Assistance!!!

CCAD has a YouTube Channel and Facebook page where you can find information and videos to assist you with productive lands. Also, our 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!!!!

A Quick Note on Homestead Caps...

Property owners with residence homestead exemptions may from time to time see a reduction in their appraised value from what is known as the 10% Homestead Cap.

In very basic terms, if the market value of your homestead increases more than 10% from the prior year, (not counting new construction or new improvements) the appraised value of your homestead will be limited to only a 10% increase.

For years where your market value is **not** more than the previous year's appraised value + 10%, you will not see a homestead cap reduction.

Unit Name	Tax Year	Certified Taxable	Change from Prev. Yr.	Tax Rate	New Taxable Value	
Alto ISD	2015	\$125,145,191	1.8%	\$1.313500	\$999,297	
	2016	\$128,847,443	3.0%	\$1.313500	\$3,002,096	
	2017	\$138,229,216	7.3%	\$1.300000	\$1,629,010	
Bullard ISD*	2015	\$272,595,229	0.4%	\$1.670000	\$9,404,271	
	<i>* Cherokee Co. Portion Only</i>	2016	\$308,538,078	13.2%	\$1.670000	\$17,767,830
	2017	\$340,481,988	10.4%	\$1.670000	\$24,619,690	
Carlisle ISD*	2015	\$35,801,512	27.9%	\$1.550000	\$92,096	
	<i>* Cherokee Co. Portion Only</i>	2016	\$46,855,556	30.9%	\$1.550000	\$550,090
	2017	\$50,508,656	7.8%	\$1.520000	\$1,394,796	
Cherokee County Gen Fund	2015	\$2,328,624,420	5.4%	\$0.415000	\$30,547,889	
	2016	\$2,409,638,705	3.5%	\$0.420000	\$49,081,255	
	2017	\$2,526,377,100	4.8%	\$0.420000	\$50,633,190	
Cherokee Co Lateral Rd Fund	2015	\$2,270,977,294	5.8%	\$0.175000	\$30,518,823	
	2016	\$2,353,892,376	3.7%	\$0.175000	\$49,081,255	
	2017	\$2,476,022,660	5.2%	\$0.175000	\$50,590,528	
City of Alto	2015	\$31,516,969	4.2%	\$0.343700	\$449,600	
	2016	\$33,194,487	5.3%	\$0.343700	\$300,388	
	2017	\$35,207,007	6.1%	\$0.343700	\$111,420	
City of Bullard*	2015	\$25,250,940	5.4%	\$0.574571	\$1,756,160	
	<i>* Cherokee Co. Portion Only</i>	2016	\$52,435,885	107.7%	\$0.563264	\$10,759,610
	2017	\$61,842,734	17.9%	\$0.563264	\$708,730	
City of Jacksonville	2015	\$554,111,569	2.7%	\$0.659600	\$3,192,110	
	2016	\$566,865,880	2.3%	\$0.659600	\$3,176,243	
	2017	\$586,085,089	3.4%	\$0.659600	\$2,840,331	
City of Rusk	2015	\$112,531,833	1.6%	\$0.460000	\$394,300	
	2016	\$116,829,442	3.8%	\$0.460000	\$619,636	
	2017	\$118,050,838	1.0%	\$0.480000	\$863,200	
City of Troup*	2015	\$3,753,361	-11.6%	\$0.915620	\$-	
	<i>* Cherokee Co. Portion Only</i>	2016	\$3,667,855	-2.3%	\$0.909881	\$-
	2017	\$3,464,494	-5.5%	\$0.912933	\$120,350	
City of Wells	2015	\$12,466,224	0.6%	\$0.545500	\$49,210	
	2016	\$12,950,771	3.9%	\$0.561200	\$175,010	
	2017	\$13,693,098	5.7%	\$0.561200	\$301,640	
Jacksonville ISD	2015	\$976,396,982	-0.2%	\$1.395000	\$13,393,965	
	2016	\$998,893,841	2.3%	\$1.395000	\$16,098,322	
	2017	\$1,035,774,306	3.7%	\$1.465000	\$12,417,398	
New Summerfield ISD	2015	\$60,041,424	1.1%	\$1.459500	\$979,467	
	2016	\$64,400,329	7.3%	\$1.459500	\$1,350,395	
	2017	\$65,803,264	2.2%	\$1.459500	\$1,918,873	
Rusk ISD*	2015	\$352,240,126	0.9%	\$1.152500	\$2,626,517	
	<i>* Cherokee Co. Portion Only</i>	2016	\$356,640,044	1.2%	\$1.152500	\$6,109,875
	2017	\$365,246,522	2.4%	\$1.152500	\$6,552,825	
Troup ISD*	2015	\$138,900,795	10.5%	\$1.150000	\$800,030	
	<i>* Cherokee Co. Portion Only</i>	2016	\$135,806,388	-2.2%	\$1.170000	\$1,280,850
	2017	\$156,586,569	15.3%	\$1.220000	\$7,350,222	
Wells ISD*	2015	\$80,316,570	26.1%	\$1.170000	\$1,188,530	
	<i>* Cherokee Co. Portion Only</i>	2016	\$76,213,259	-5.1%	\$1.420000	\$1,917,140
	2017	\$79,098,091	3.8%	\$1.420000	\$1,300,240	

2018 Timber Values

Productivity value estimates for timberland released by the State Comptroller's Property Tax Assistance Division show a mixed bag for 2018. Pine and Hardwood classes are up marginally while Mixed Timber classes declined \$8 to \$12 per acre.

The Statutory Timber Capitalization rate was marginally higher this year (7.39% to 7.42%) which had the effect of lowering values somewhat.

	2017 \$/Ac	2018 \$/Ac
Pine I	\$428	\$437
Pine II	\$271	\$278
Pine III	\$214	\$215
Mixed I	\$272	\$260
Mixed II	\$171	\$161
Mixed III	\$101	\$93
Hard Wood I	\$122	\$131
Hard Wood II	\$48	\$55
Hard Wood III	\$28	\$32

Chief Deputy Bids Farewell

Chief Deputy Ashley Wirzberg will be leaving the District in mid-June of this year to pursue opportunities in sales and marketing.

Wirzberg, who came to Cherokee from the San Jacinto Appraisal District in 2013, played an integral part in redirecting CCAD operations. She has also been instrumental in the recent productivity appraisal audit completed by CCAD last year.

Over the past two years, she has spearheaded efforts to establish Cherokee CAD as an education service provider for industry related courses. Education course offerings by CCAD serve to reduce the burden of statutory education expenses on our local taxpayers. The courses also offer surrounding counties the opportunity to send employees for classes at a reduced cost compared to travel to Austin, Dallas or Houston. Fees paid by those districts also provide income to further reduce education costs to the CCAD budget which is supported by the local taxing authorities.

The District wishes her and her family all the best in her new endeavor!

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.