

2021 Annual Report



Falls County Appraisal District

Taxing Jurisdictions

The Falls County Appraisal District is responsible for appraising approximately 19,499 real estate and personal property for each taxing jurisdiction located in Falls County. Falls County comprises of 774 square miles and consists of the following taxing entities (9 entities are from outlier counties):

Falls County	Schools
	Bremond ISD
Cities	Bruceville-Eddy ISD
City of Bruceville-Eddy	Chilton ISD
City of Golinda	Groesbeck ISD
City of Lott	Lorena ISD
City of Marlin	Marlin ISD
City of Rosebud	Mart ISD
	Riesel ISD
Special Districts	Robinson ISD
El Creek Water Shed	Rosebud-Lott ISD
Emergency Service Districts 1, 2 & 3	Troy ISD
	Westphalia ISD

Falls County Appraisal District Jurisdiction Value Information and Types of Property

The 2021 Certified Appraised Value of Falls County was \$1,101,255,705. The 2021 Certified Taxable Value was \$920,637,644. In 2021, there was a total of \$16,468,120 of new property value in Falls County.

The following report indicates the different types of properties, real and personal property, by property use type as determined by state code listing.

2021 CERTIFIED TOTALS

Property Count: 19,499

CF - FALLS COUNTY

Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,792	2,546.9241	\$4,281,020	\$236,636,691	\$205,515,105
B	MULTIFAMILY RESIDENCE	50	70.9260	\$220	\$6,138,880	\$6,133,399
C1	VACANT LOTS AND LAND TRACTS	2,192	665.0903	\$0	\$5,825,206	\$5,782,214
D1	QUALIFIED OPEN-SPACE LAND	6,993	460,599.3425	\$0	\$1,599,864,443	\$60,462,394
D2	IMPROVEMENTS ON QUALIFIED OP	1,656	2.0000	\$2,130,160	\$29,429,371	\$29,304,382
E	RURAL LAND, NON QUALIFIED OPE	4,090	12,946.1958	\$7,217,430	\$312,244,707	\$275,907,475
F1	COMMERCIAL REAL PROPERTY	528	527.6610	\$584,650	\$48,243,149	\$48,243,149
F2	INDUSTRIAL AND MANUFACTURIN	13	50.7270	\$0	\$5,968,400	\$5,968,400
J1	WATER SYSTEMS	1	2.0000	\$0	\$17,970	\$17,970
J2	GAS DISTRIBUTION SYSTEM	8	0.1300	\$0	\$4,013,720	\$4,013,720
J3	ELECTRIC COMPANY (INCLUDING C	59	22.3030	\$0	\$36,324,010	\$36,324,010
J4	TELEPHONE COMPANY (INCLUDI	76	6.0000	\$0	\$11,625,410	\$8,160,383
J5	RAILROAD	8		\$0	\$27,586,710	\$27,586,710
J6	PIPELAND COMPANY	86	1.0900	\$0	\$111,176,040	\$110,201,605
J7	CABLE TELEVISION COMPANY	23		\$0	\$223,580	\$223,580
J8	OTHER TYPE OF UTILITY	5		\$0	\$6,137,480	\$6,137,480
J9	RAILROAD ROLLING STOCK	1		\$0	\$5,589,180	\$5,589,180
L1	COMMERCIAL PERSONAL PROPE	572		\$0	\$29,965,120	\$29,617,232
L2	INDUSTRIAL AND MANUFACTURIN	97		\$0	\$38,755,570	\$38,711,580
M1	TANGIBLE OTHER PERSONAL, MOB	458		\$1,140,740	\$12,344,122	\$11,454,085
S	SPECIAL INVENTORY TAX	9		\$0	\$5,283,590	\$5,283,590
X	TOTALLY EXEMPT PROPERTY	998	6,286.4276	\$1,113,900	\$107,137,470	\$0
	Totals		483,726.8173	\$16,468,120	\$2,640,530,819	\$920,637,643

Software Systems

To maintain, process, and analyze all of this property information, appraisal records are maintained in a computer automated mass appraisal (CAMA) system. Harris Govern is the District's appraisal software vendor. Information about this company is located at their website <http://www.trueautomation.com/>.

Mapping records are maintained in a computer GIS system database. Eagleview is the District's mapping software vendor. If you would like more information about this company, visit their website at <http://www.eagleview.com/>

Property and Uses Information

Property characteristic data is recorded for each property to be appraised. Resources for the discovery, describing, and listing of property include but are not limited to the following: field inspections by appraisal staff, aerial photography, renditions, deed records, plat records, and assumed name certificates filed for record with the McLennan County Clerk's office, city building permits, local fee appraisers, builders, realtors, newspaper publications, maps and other appraisal records of the District.

Construction costs are gathered from available sources including, but not limited to the Marshall and Swift Valuation Service and local builders and developers for use in the cost approach to value.

Information for the sales comparison approach is gathered from properties within the appraisal district through the mailing of questionnaires to grantors and grantees, buyer and seller surveys, and other available sources deemed reliable.

Sales data is entered into the appraisal database making it available for use by appraisal staff. Sales are checked for validity by appraisal and clerical staff. Rental rates, expenses, and occupancy rates are gathered on income-producing properties for use in the income approach to value through questionnaire mailings, owner filed property reports, and telephone surveys. Income and expense information is entered into a spreadsheet database for analysis and use by district appraisal staff.

General trends in new construction techniques, construction costs, interest rates, and other pertinent data are gathered from various sources such as trade journals, Marshall and Swift Valuation Service, university real estate research centers and other sources deemed appropriate and reliable.

Information relating to business personal property is collected during the normal inspection process and through owner filed renditions and property reports. Costs are also researched for personal property using NADA Guides and other sources.

Exemption Information

Property tax exemptions allowed are established by law and awarded by the District as required by law. In 2021, there was a total of \$136,656,071 of state and local exemptions awarded to Falls County properties.

FALLS County		2021 CERTIFIED TOTALS		As of Certification	
Property Count: 19,499		CF - FALLS COUNTY Grand Totals		7/22/2021	11:52:24AM
Exemption Breakdown					
Exemption	Count	Local	State	Total	
AB	1	3,465,027	0	3,465,027	
DP	272	1,570,771	0	1,570,771	
DPS	1	6,000	0	6,000	
DV1	42	0	277,238	277,238	
DV2	17	0	130,500	130,500	
DV2S	3	0	22,500	22,500	
DV3	23	0	233,500	233,500	
DV3S	1	0	10,000	10,000	
DV4	165	0	1,696,994	1,696,994	
DV4S	1	0	12,000	12,000	
DVHS	130	0	11,158,496	11,158,496	
EX	942	0	107,125,060	107,125,060	
EX366	56	0	12,410	12,410	
FR	1	43,070	0	43,070	
HS	3,894	0	0	0	
OV65	1,659	9,467,262	0	9,467,262	
OV65S	17	102,000	0	102,000	
PC	33	1,323,243	0	1,323,243	
Totals		15,977,373	120,678,698	136,656,071	

Exemption forms can be located on the District website at: <http://www.fallscad.net/Forms>

Additional exemption forms can be found on the Comptroller website at: <https://www.comptroller.texas.gov/taxes/property-tax/forms/>

Ratio Study

A ratio analysis is performed by District staff for all types of property to determine the accuracy of schedules and properties that need visual inspection or reappraisal. Ratio studies relating to the properties in Falls County are also performed as an audit process by the Texas Comptroller of Public Accounts Property Tax Assistance Division (PTAD). The 2020 Property Value Study conducted by the Property Tax Assistance Division found that Marlin ISD was undervalued and would be restudied for 2021.

Copies of the most current ratio study analysis results by the Comptroller of Public Accounts Property Tax Assistance Division can be obtained by accessing the Texas Comptroller of Public Accounts website. The URL address for this information, by school district, is:

<https://comptroller.texas.gov/taxes/property-tax/pvs/2020f/073index.php>

Appeals

FCAD processed 549 filed protests. Between May 22nd, 2021 and June 22nd, 2021, 191 inquiries were resolved through informal process and did not reach the ARB. Of the 549 filed protests, 143 cases proceeded to a formal hearing with the Appraisal Review Board.

The District provides the public information to value appeal matters on its website at

<http://fallscad.net/Online-Appeals>

Audit Information - State

Texas Comptroller of Public Accounts Property Tax Assistance Division conducts biennial Methods and Assistance Program (MAP) audits of the Falls County Appraisal District operations as required by law. 2021 was a MAP audit year for the District. The final results of this audit was a perfect score of 96.25%. The Comptroller's 2021 MAP Report can be reviewed at:

<https://comptroller.texas.gov/taxes/property-tax/map/2021/index.php>

In 2019, The District also scored a grade of 97.75% on the MAP audit conducted by the Texas Comptroller of Public Accounts. A copy of this audit report can be found at:

<https://www.comptroller.texas.gov/taxes/property-tax/map/2019/index.php>

Audit Information - Financial

District financial audits are performed annually by an outside audit firm. Copies of the District's financial audits can be obtained by contacting the District at (254) 883-2543 or 403 Craik St., Marlin, TX 76570.

Press Releases, Public Service Announcements, and Legislative Updates

Important information relating to matters or District current activities are sent to the press. District announcements or updates on legislative matters can be found on the District's website <http://www.fallscad.net>

Newspaper ads are placed in the Marlin Democrat and Rosebud News at different times of the year to alert property owners of the timing of important event due dates.

Legislative Changes

The website below can be used to access current legislature information:

<http://www.capitol.state.tx.us/>

The Texas Comptroller of Public Accounts provided citizens with an excellent publication that outlines all new laws passed. A summary of each of the relevant property tax laws is listed in the publication.

The Comptroller's publication, Texas Property Tax Law Changes, can be found at <https://comptroller.texas.gov/taxes/property-tax/docs/96-669.pdf>

Contact for Questions

Call the District at (254) 883-2543 or visit the Falls County Appraisal District website, <http://www.fallscad.net/>, if you have questions or need additional information on topics listed in this report.