



# Franklin County Appraisal District 2021 Annual Report

The Franklin County Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

## Mission

The mission of Franklin County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

## Governance

The appraisal district is governed by a **Board of Directors** whose primary responsibilities are to:

- Establish the district's office,
- Adopt its operating budget,
- Contract for necessary services,
- Hire the Chief Appraiser,
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district,
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

The Franklin County Appraisal District is governed by a board of six directors. Five directors are chosen by ballot from individuals nominated by the taxing entities. The sixth board member is the Franklin County Assessor/Collector. The Franklin County Assessor/Collector is a non-voting member. The board's responsibility is strictly administrative. The directors are not involved in the appraisal process, setting schedules, or the certifications of employees to meet state guidelines set out by the Texas Department of Licensing and Regulations.

**The Chief Appraiser** is the chief administrator of the appraisal district and is appointed by the board of directors.

**The Ag Advisory Board** is appointed by the Board of Directors at the recommendation of the chief appraiser to aide him in determining typical practices and standards for agricultural activities in the district.

**The Appraisal Review Board** is a board made up of five (5) citizens of the county to hear and resolve property owner protests and taxing unit challenges. Their decisions regarding value are applicable for only the tax year in question.

# Taxing Jurisdictions

The Franklin County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within the boundaries of Franklin County. Following are those taxing jurisdictions with territory located in the district:

- Franklin County,
- City of Mt. Vernon,
- City of Winnsboro,
- Mt. Vernon ISD
- Saltillo ISD
- Sulphur Bluff ISD,
- Winnsboro ISD,
- Rivercrest ISD
- Franklin County Water District

Tax rates for the 2021 tax year are set in September and available shortly thereafter. All taxpayers are encouraged to attend the public hearings concerning the tax rates.

	<b>2021</b>
Jurisdiction Name	Tax Rate
Franklin County	<b>0.344590</b>
FC Special Bridge	<b>0.020050</b>
FC Lateral Road	<b>0.124880</b>
	<b>0.489520</b>
FC Water District	<b>0.017000</b>
Mt. Vernon City	<b>0.600440</b>
Winnsboro City	<b>0.512800</b>
Mt. Vernon ISD	<b>1.104800</b>
Saltillo ISD	<b>0.878800</b>
Sulphur Bluff ISD	<b>1.074400</b>
Winnsboro ISD	<b>1.279700</b>
Rivercrest ISD	<b>1.278400</b>

## **WEBSITE:**

Franklin County Appraisal District information is also available on our website at [WWW.FRANKLINCAD.COM](http://WWW.FRANKLINCAD.COM). The website contains the most current certified roll with search capabilities and is updated quarterly for ownership and address. The district's website makes a broad range of information available for public access, including information on the appraisal process, property characteristics data, protests and appeal procedures. Downloadable files of related tax information and district forms, including exemption applications and business personal property renditions are also available.

## **GENERAL INFORMATION:**

The Franklin County Appraisal District is responsible for establishing and maintaining approximately 22,274 real and personal property accounts which include mineral accounts covering roughly 286 square miles within Franklin County. This data includes property characteristics, ownership, and exemption information. The majority of the land is rural with agricultural production the main use, making farming/ranching a notable occupation in the county. Franklin County has two lakes, Lake Cypress Springs and Lake Bob Sandlin and is a popular water recreational area with several residential waterfront subdivisions.

The district has a digital mapping system that maintains parcel maps and various layers of data and aerial photography.

Brochures covering a variety of subjects are available at the front counter, the Tax Assessor/Collectors office, and the Franklin County Library. Some subjects covered are Homestead exemptions, Agriculture and Timber, Wildlife Management, Appraisal Review Board, and more.

**PROPERTY TYPES & VALUES:**

See attached 2021 Category Code Breakdown for details

**EXEMPTIONS:**

**HOMESTEAD:**

County 20% (Not less than \$5000.00)  
 Franklin Co. Rd \$3000.00 plus additional 20%  
 Special Bridge the ONLY exemption Veteran Disability  
 Schools:  
     Mount Vernon \$25,000.00  
     Winnsboro \$25,000.00  
 City- Mt. Vernon NONE  
     Winnsboro NONE

<b>Homestead Count:</b>	
General Homestead:	1,209
Over-65 Homestead:	1,349
Disability Homestead:	77
Partial Disabled Veteran	111
100% Disabled Veteran	46
<b>Total Homestead Parcels</b>	<b>2,792</b>

**OVER-65/HOMESTEAD OR DISABILITY/HOMESTEAD:**

County 20% plus additional \$12,000.00-CEILING  
 Franklin Co. Rd 20% plus additional \$12,000.00-CEILING  
 Special Bridge the ONLY exemption is Veteran Disability  
 School:  
     Mt. Vernon \$41,000.00-CEILING  
     Winnsboro \$35,000.00-CEILING  
 City- Mt. Vernon \$ 3,000.00-CEILING  
     Winnsboro \$10,000.00-CEILING

Percent of Disability	Exemption Amount
10-29%	\$ 5,000
30-49%	\$ 7,500
50-69%	\$ 10,000
70-100%	\$ 12,000

100% Disabled Veteran with service connected disability and/or unemployability may qualify for 100% total exemption

**WATER DISTRICT:** the ONLY exemption is Veteran Disability

**Other Exemptions:**

For more possible exemptions, please refer to Chapter 11 of the Texas Property Tax Code.

**2021 CERTIFIED VALUES:**

2021	Franklin County	\$ 1,489,439,816	\$ 1,380,651,086
	Mt. Vernon ISD	\$ 1,371,619,256	\$ 1,139,659,163
	City of Mt. Vernon	\$ 149,890,960	\$ 148,661,580
	Salttillo ISD	\$ 1,746,820	\$ 1,061,240
	Sulphur Bluff ISD	\$ 8,415,220	\$ 7,998,770
	Winnsboro ISD	\$ 103,158,340	\$ 79,359,120
	Rivercrest ISD	\$ 17,137,780	\$ 14,103,740
	City of Winnsboro	\$ 29,731,590	\$ 28,922,150
	FCWD	\$ 1,502,099,876	\$ 1,493,113,166

## Appraisal Review Board Information:

### Primary Responsibilities

- Determine protests initiated by property owners;
- Determine challenges initiated by taxing units;
- Correct clerical errors in the appraisal records and the appraisal rolls;
- Act on motions to correct appraisal rolls under Section 25.25 of the Property Tax Code;
- Determine whether an exemption or special valuation is improperly granted or denied;
- Take action or make any other determination that is specifically authorized or required by the tax code.

### Informal Review

The Franklin County Appraisal District (FCAD) offers informal reviews as a courtesy to our property owners and as a means to resolve issues in a relaxed atmosphere without the property owner being further inconvenienced. Informal reviews may take place any time after the "Notice of Appraised Value" has been mailed out **but before the final protest deadline**. Any property owner wishing to do an informal review is encouraged to go ahead and file a formal protest in the event a mutually satisfactory value agreement cannot be reached. Informal reviews will be held for all taxpayers until the protest deadline at which time informal reviews are cut off UNLESS a formal protest has been filed.

The Appraisal Review Board does not have jurisdiction over informal reviews. They are constrained from reviewing or rejecting an agreement between an owner and the appraisal district. (PTC 41.01(b)) If the property owner rejects a settlement offer made in person or electronically, the ARB must hear and determine the property owner's protest, provided the owner filed a timely notice of protest.

### 2021 SUMMARY OF PROTEST DATA:

#### Protested Value Change Report Summary Information

	Count	Total Protested Value	Total New Value	Total Value Loss
Value over Market	410	129,809,320	121,010,010	8,799,310
Value Unequal	310	109,704,670	102,500,160	7,204,510
Property Should Not Be Taxed In...	1	44,620	0	44,620
Failure to Send Required Notice	0	0	0	0
Other	33	6,358,870	5,997,820	401,050
Exemption Denied, Modified or Cancelled	1	61,470	61,470	0
Change in Land Use	1	52,450	52,450	0
Ag Special Use Denied, Modified or Cancelled	0	0	0	0
Owner's address incorrect	8	655,620	655,620	0
Property Should Not Be Taxed in Appraisal District...	1	44,620	0	44,620

	Count	Total Protested Value	Total New Value	Total Value Loss
Protest Withdrawn	90	22,154,700	21,813,710	340,990
Protest Settled	145	62,020,520	59,375,620	4,644,770
Protest No Show	112	23,773,120	30,023,490	-260,320
Protest Board Order NO Change	55	14,026,120	14,026,120	0
Protest Board Order Change	22	9,034,030	8,271,620	762,410
Totals	424	127,974,520	127,570,780	1,303,840

For more information or detailed information on a specific subject please contact:

Franklin County Appraisal District  
P. O. Box 720 \* 310 West Main Street  
Mount Vernon, TX 75457

(903)537-2286

phone

(903)537-2812

fax

[franklinhelp@suddenlinkmail.com](mailto:franklinhelp@suddenlinkmail.com)

email

[www.franklincad.com](http://www.franklincad.com)

website

2021 Certified - HISTORY VALUE RECAP

(02) - FRANKLIN COUNTY

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
A	5	1.500	21,400	0	0	21,400	0	0	0	21,400	17,030
A1	3,591	2,635.255	229,511,010	0	0	229,511,010	682,267,720	254,560	0	912,033,290	827,651,130
A2	470	445.055	6,288,190	0	0	6,288,190	14,294,990	13,380	0	20,596,560	16,814,770
A3	52	10.213	128,170	0	0	128,170	2,766,240	0	0	2,894,410	2,195,080
A4	183	73.018	7,501,290	0	0	7,501,290	3,466,940	0	0	10,968,230	10,889,480
A5	16	0.000	0	0	0	0	627,180	0	0	627,180	627,180
A*	4,317	3,165.041	243,450,060	0	0	243,450,060	703,423,070	267,940	0	947,141,070	858,194,670
B1	9	39.476	381,770	0	0	381,770	2,982,260	0	0	3,364,030	3,364,030
B2	15	3.458	96,930	0	0	96,930	1,322,160	0	0	1,419,090	1,419,090
B*	24	42.935	478,700	0	0	478,700	4,304,420	0	0	4,783,120	4,783,120
C1	5,638	787.660	41,503,350	0	0	41,503,350	1,762,060	0	0	43,265,410	43,261,410
C*	5,638	787.660	41,503,350	0	0	41,503,350	1,762,060	0	0	43,265,410	43,261,410
D1	3,763	133,554.935	0	13,062,960	468,001,700	13,062,960	0	0	0	13,062,960	13,031,570
D1T	668	26,430.891	0	4,353,650	88,888,420	4,353,650	0	0	0	4,353,650	4,353,650
D2	859	0.000	0	0	0	0	27,349,930	0	0	27,349,930	27,325,660
D*	5,290	159,985.827	0	17,416,610	556,890,120	17,416,610	27,349,930	0	0	44,766,540	44,710,880
E	536	6,296.549	26,599,310	0	0	26,599,310	4,071,430	0	0	30,670,740	29,393,640
E1	1,110	2,241.300	13,196,360	0	0	13,196,360	145,062,820	0	0	158,259,180	126,249,213
E2	179	592.991	3,069,230	0	0	3,069,230	7,578,470	0	0	10,647,700	8,976,150
E4	90	714.292	3,050,760	0	0	3,050,760	3,601,710	0	0	6,652,470	6,504,080
E*	1,915	9,845.132	45,915,660	0	0	45,915,660	160,314,430	0	0	206,230,090	171,123,083
F1	291	643.426	9,428,770	0	0	9,428,770	47,037,983	0	0	56,466,753	56,466,753
F1	291	643.426	9,428,770	0	0	9,428,770	47,037,983	0	0	56,466,753	56,466,753
F2	7	125.155	404,250	0	0	404,250	19,981,490	0	106,120	20,491,860	20,491,860
F2	7	125.155	404,250	0	0	404,250	19,981,490	0	106,120	20,491,860	20,491,860
F*	298	768.581	9,833,020	0	0	9,833,020	67,019,473	0	106,120	76,958,613	76,958,613
G1	2,166	0.000	0	0	0	0	0	0	3,385,120	3,385,120	3,385,120
G*	2,166	0.000	0	0	0	0	0	0	3,385,120	3,385,120	3,385,120
J1	2	6.000	37,500	0	0	37,500	0	0	63,590	101,090	37,500
J2	4	0.000	0	0	0	0	0	0	603,470	603,470	603,470
J3	23	0.000	0	0	0	0	0	0	29,834,310	29,834,310	29,834,310
J3A	2	0.000	0	0	0	0	0	0	31,120	31,120	31,120
J4	29	0.000	0	0	0	0	0	0	3,375,430	3,375,430	3,375,430
J5	8	25.000	95,000	0	0	95,000	0	0	7,810,070	7,905,070	2,762,720
J6	86	0.000	0	0	0	0	0	0	54,205,460	54,205,460	49,930,610
J6A	14	0.000	0	0	0	0	0	0	779,280	779,280	779,280
J7	3	0.000	0	0	0	0	0	0	1,118,660	1,118,660	1,118,660
J8	2	0.000	0	0	0	0	0	0	60,290	60,290	60,290
J9	2	0.000	0	0	0	0	0	636,650	0	636,650	636,650
J*	175	31.000	132,500	0	0	132,500	0	636,650	97,881,680	98,650,830	89,170,040
L1	366	0.000	0	0	0	0	0	19,926,320	0	19,926,320	19,926,320
L1	366	0.000	0	0	0	0	0	19,926,320	0	19,926,320	19,926,320
L2	3	0.000	0	0	0	0	0	58,985,030	0	58,985,030	58,985,030
L2C	3	0.000	0	0	0	0	0	0	35,160	35,160	35,160
L2G	11	0.000	0	0	0	0	0	0	1,625,160	1,625,160	1,625,160
L2H	1	0.000	0	0	0	0	0	0	24,630	24,630	24,630
L2J	3	0.000	0	0	0	0	0	0	830	830	830
L2L	1	0.000	0	0	0	0	0	0	9,830	9,830	9,830
L2P	19	0.000	0	0	0	0	0	0	1,575,810	1,575,810	1,570,550
L2Q	28	0.000	0	0	0	0	0	0	1,748,600	1,748,600	1,748,600

2021 Certified - HISTORY VALUE RECAP

(02) - FRANKLIN COUNTY

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
L2	69	0.000	0	0	0	0	0	58,985,030	5,020,020	64,005,050	63,999,790
L*	435	0.000	0	0	0	0	0	78,911,350	5,020,020	83,931,370	83,926,110
M1	190	0.000	0	0	0	0	906,820	5,132,660	0	6,039,480	4,910,950
M*	190	0.000	0	0	0	0	906,820	5,132,660	0	6,039,480	4,910,950
O2	11	0.000	1,930	0	0	1,930	0	0	0	1,930	1,930
O3	14	7.720	86,500	0	0	86,500	0	0	0	86,500	86,500
O4	1	0.000	92,090	0	0	92,090	0	0	0	92,090	92,090
O6	1	5.174	46,570	0	0	46,570	0	0	0	46,570	46,570
O*	27	12.894	227,090	0	0	227,090	0	0	0	227,090	227,090
XB	38	0.000	0	0	0	0	0	9,250	940	10,190	0
XC	2,879	0.000	0	0	0	0	0	0	200,960	200,960	0
XR	45	222.417	942,810	0	0	942,810	201,150	0	0	1,143,960	0
XU	40	151.660	897,770	0	0	897,770	2,323,600	235,050	0	3,456,420	0
XV	276	2,712.276	12,179,060	0	0	12,179,060	38,662,990	0	19,680	50,861,730	0
X*	3,278	3,086.353	14,019,640	0	0	14,019,640	41,187,740	244,300	221,580	55,673,260	0
	23,753	177,725.421	355,560,020	17,416,610	556,890,120	372,976,630	1,006,267,943	85,192,900	106,614,520	1,571,051,993	1,380,651,086

## **THE MASS APPRAISAL REPORT**

The appraisal of a large number of real and personal property as a group within an established period of time using standardized procedures and subjecting the resulting appraisals to statistical testing is the definition of mass appraisal. The mass appraisal report is a report prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar. Since the majority of ad valorem real property taxation in Franklin County is accomplished using mass appraisal techniques, the general standard for appraisal should reflect compliance with USPAP Standard 6. The signed certification is compliant with the Standard Rule 6-9 of USPAP. The written reappraisal plan is attached to the Mass Appraisal report by reference.

The scope of work for a mass appraisal includes the following:

1. Identifying properties to be appraised
2. Defining market areas
3. Identifying characteristics that affect the market value
4. developing a benchmark property that reflects the relationship of characteristics affecting value
5. calibrating the benchmark
6. calculate the conclusion of the property being appraised
7. reviewing the mass appraisal results

The purpose of the mass appraisal completed by Franklin County Appraisal District is to estimate fair market value for ad valorem tax purposes. These values are used by the taxing jurisdictions in the county. Ad valorem equates to tax based on value and maintains a consistent appraisal date of January 1 of each year with the exception of some inventories.

Appraisals completed by the appraisal district office are subject to the following assumptions and limiting conditions:

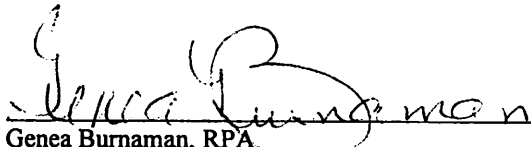
1. Title to the property is assumed to be good and marketable and the legal description correct.
2. All existing liens, mortgages, or other encumbrances have been disregarded and the property is appraised as through free and clear, under responsible ownership and competent management.
3. All sketches in the appraisal documents are intended to be visual aids and should not be construed as surveys or engineering report unless otherwise specified.
4. All information in the appraisal documents has been obtained by member of the appraisal district staff or other reliable sources.
5. The opinion of value for each property applies to land and improvements. The value of trade fixtures, furnishings and other equipment has not been included with the value of the real estate.
6. The appraisals were prepared exclusively for ad valorem tax purposes.

7. The appraisers developing these appraisals are not required to give testimony or attendance in court by reason of the appraisal, unless directed by, employed by and provided legal counsel by the Franklin County Appraisal District.
8. Subsurface rights (minerals and oil) were not considered in making the appraisals.
9. The appraisers have inspected, as far as possible, by observation, the land and the improvements, however, it is not possible to personally observe conditions beneath the soil or hidden structural components within the improvements. No representation of this matter is made unless specifically detailed by the owner or approval for inside inspection by the owner.
10. The values generated by the appraisal district are reviewed annually by the Property Tax Division of Comptroller of Public Accounts in order to finalize a Value Study each year for the purpose of the use in TEA state funding calculation in the school district budget.

It must be noted that no re-appraisal program, regardless of how skillfully administered, can ever be expected to be error free. The correction of errors can best be assisted by giving the taxpayer an opportunity to question the value placed upon his individual property and the opportunity to produce evidence that the value is incorrect or inequitable. Errors will be brought to light and taking corrective action will serve to further the objectives of the program.

#### CERTIFICATION STATEMENT:

"I, Genea Burnaman, Chief Appraiser for the Franklin County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry and search to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."

  
Genea Burnaman, RPA  
Chief Appraiser

4-13-2021  
Date

Assisted by:

Annetta Hamilton  
Billy Dyson  
Fawn Adams