



Franklin County Appraisal District 2018 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,
- Appoint the Appraisal Review Board
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,
- Select Appraisal Review Board members from submitted applications,
- 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 aid 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 2018 tax year are set in September and available shortly thereafter. All taxpayers are encouraged to attend the public hearings concerning the tax rates.

	2018
<u>Jurisdiction Name</u>	<u>Tax Rate</u>
Franklin County	0.381300
FC Special Bridge	0.022750
FC Lateral Road	0.141260
	0.545310
FC Water District	0.024230
Mt. Vernon City	0.604382
Winnsboro City	0.566300
Mt. Vernon ISD	1.288900
Saltillo ISD	1.040000
Sulphur Bluff ISD	1.235000
Winnsboro ISD	1.502800
Rivercrest ISD	1.320000

WEBSITE:

Franklin County Appraisal District information is also available on our website at 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 24,982 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:

	2018		
PTAD PROPERTY CLASSIFICATION	PROPERTY TYPE	PARCEL COUNT	MARKET VALUE
A	Single Family Homes	4,177	\$ 746,130,900
B	Multi Family Homes	24	\$ 4,478,090
C	Vacant Land (typically <5 acres)	5,748	\$ 45,382,580
D1/D2	Qualified Open Space Land & Improvements	5,264	\$ 39,882,900
E	Rural Land & Improvements	1,844	\$ 165,647,750
F1	Commercial Real Property	266	\$ 50,485,630
F2	Industrial Real Property	7	\$ 21,254,350
G	Oil/Gas/Minerals	3,824	\$ 12,566,650
J	Utilities	164	\$ 85,650,140
L	Commercial/Industrial Personal Property	431	\$ 83,195,720
M1	Mobile Homes Only	189	\$ 5,102,920
O	Residential Inventory	110	\$ 2,375,690
X	Exempt Property	2,879	\$ 50,653,990
TOTAL		24,927	\$ 1,312,807,310

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

Disabled Veterans:

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

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

100% Disabled Veteran with service connected disability and/or unemployability may qualify for 100% Exemption.

WATER DISTRICT: the ONLY exemption is Veteran Disability

Other Exemptions:

Other commonly occurring exemptions include:

- Cemetery exemptions
- Religious Organizations
- Veteran's Organizations

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

2018 CERTIFIED VALUES:

	2018	
Entity	MARKET VALUE	TAXABLE VALUE
Franklin County	\$ 1,249,980,553	\$ 1,156,654,363
Mt. Vernon ISD	\$ 1,154,270,843	\$ 956,570,860
City of Mt. Vernon	\$ 131,976,200	\$ 130,837,470
Saltillo ISD	\$ 1,558,880	\$ 1,169,400
Sulphur Bluff ISD	\$ 3,606,840	\$ 2,895,690
Winnsboro ISD	\$ 84,786,730	\$ 63,924,870
Rivercrest ISD	\$ 15,974,960	\$ 13,148,940
City of Winnsboro	\$ 23,472,210	\$ 22,772,410
Franklin Co. Water	\$ 1,260,217,693	\$ 1,254,722,483

Homestead Count:

General Homestead:	1,243
Over-65 Homestead:	1,286
Disability Homestead:	94
Over-65 (No HS)	0
Partial Disabled Veteran	107
100% Disabled Veteran	36
Total Homestead Parcels	2,766

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. These informal reviews **are not** a requirement of the Texas Property Tax Code. 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.

Informal reviews with property owners who have formally protested may continue until the week before actual hearings begin or as workload permits.

When a property owner and the FCAD are unable to reach a satisfactory mutual agreement, the disputed value remains at the **noticed value** and if the taxpayer wishes, a formal hearing is scheduled before the Appraisal Review Board (ARB) if one has not been previously 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.

2018

Protested Value Change Report Summary Information

	Count	Total Protested Value	Total New Value	Total Value Loss	% Change
Value over Market	518	182,175,860	174,925,100	7,250,760	3.98
Value Unequal	412	158,895,040	154,039,280	4,855,760	3.06
Property Should Not Be Taxed In...	0	0	0	0	0.00
Failure to Send Required Notice	0	0	0	0	0.00
Other	16	5,881,240	4,763,920	1,117,320	19.00
Exemption Denied, Modified or Cancelled	2	305,540	293,200	12,340	4.04
Change in Land Use	16	976,060	942,280	33,780	3.46
Ag Special Use Denied, Modified or Cancelled	24	1,270,180	1,214,360	335,420	26.41
Owner's name is Incorrect	0	0	0	0	0.00
Property Should Not Be Taxed in Appraisal District...	0	0	0	0	0.00

Please Note: Parcels may be included in one or more of the above categories.

	Count	Total Protested Value	Total New Value	Total Value Loss	% Change
Protest Withdrawn	126	37,041,340	37,041,340	0	0.00
Protest Settled	358	122,850,000	116,880,460	5,969,540	4.86
Protest No Shows	34	15,421,100	15,409,620	11,480	0.07
Protest Board Order NO Change	10	5,200,820	5,167,040	33,780	0.65
Protest Board Order Change	20	6,477,500	5,625,900	851,600	13.15
Totals	548	186,990,760	180,124,360	6,866,400	3.67

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

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