

# Zavala County Appraisal District



## 2013 ANNUAL REPORT

The objective of this report is to summarize the District's activities, accomplishments, and to provide statistical information. To the best of our knowledge and belief the enclosed data is accurate, in all aspects.

Zavala County Appraisal District is here to serve the public and its taxing jurisdictions through discovery, listing and appraising property in a uniform and equitable manner. The appraisal district is not a taxing entity and does not set tax rates. However, the appraisal district does collect the taxes because of the collections agreement that the appraisal district has with its six (6) taxing entities.

The appraisal district staff has many responsibilities and is here to serve the taxpayers of Zavala County. We are committed to performing our work with courtesy, professionalism and excellence.

It is our goal that, through this report, that you will gain a better understanding of the challenges and successes of the Zavala County Appraisal District.

### **The appraisal district Board of Directors consist of the following individuals:**

Jesse Gonzales Board Chairman  
Alejandro Perez Board Vice-Chairman  
Bobby Castillo Board Secretary  
Nerisela F. Balboa Board Member  
One-Vacant Position

### **The appraisal district serves the following Taxing Entities**

Zavala County Appraisal District is charged with the appraisal of all taxable property located within Zavala County. There are six (6) taxing entities located within the District's boundaries. These entities are listed below:

County of Zavala  
Crystal City ISD  
City of Crystal City  
La Pryor ISD  
Southwest Texas Junior College  
Wintergarden Groundwater Conservation District

**Communication**

Zavala County Appraisal District communicates to the taxing entities by providing them important information that includes the following:

Delivery of a complete and accurate Certified Appraisal Roll  
Supplemental Changes  
Budget  
Re-appraisal Plan  
Audit Reports and all other information that relates to Zavala County Appraisal District.

**Compliance and Performance**

The Zavala County Appraisal District files all reports related to property values and exemptions to the State Comptroller's Property Tax Assistance Division (PTAD) on behalf of all the taxing entities it serves.

The PTAD conducts two different studies on appraisal districts on an alternating basis. Zavala County Appraisal District receives a Property Value Study in even years and the MAPS review in odd years.

We performed well in the 2010-2011 State Comptrollers Methods and Assistance Program (MAP) review. Areas of review included, Governance, Taxpayer Assistance, Operating Standards and Appraisal Standards, Procedures and Methodology.

See Exhibit 1- Copy of the compliance letter ZCAD received from the State Comptroller's regarding the MAPS

The Property Value Study is conducted by the PTAD to determine the market value of all taxable property within each of the school districts in Zavala County. The County of Zavala is split up into three (3) school district boundaries. Crystal City ISD, La Pryor ISD and Uvalde ISD (Batesville area). The study is basically a report card on how close to market value the appraisal district appraises each type of property within each schools jurisdictions.

The appraisal component of the study is referred to as the "Ratio Study". This ratio study provides the measure of how well the appraisal district applies its appraisal techniques.

The ratio is calculated by dividing the appraisal districts appraised value by the sale price. The appraisal level ratio that appraisal districts target is to value properties at 100 percent of market value

See Exhibit 2 - State Comptroller's 2012 Property Value Study CAD Summary Worksheet

### **Zavala County Appraisal District Re-Appraisal Plan**

The ZCAD Board of Directors establishes a re-appraisal plan in compliance with Section 6.05 of the Texas Property Tax Code. This plan is reviewed and adopted biennially to inform the public and taxing entities of the progress of the appraisal process.

### **Zavala County Appraisal District Budget**

Each year, the chief appraiser prepares and presents a budget to the ZCAD board of directors and to the taxing entities according to Section 6.06 of the Texas Property Tax Code. The process of publication and adoption of the budget are all mandated by state law. The proposed budget is reviewed by the board of directors by June 15th. Copy of the proposed budget is then submitted to all taxing entities participating in the district. Prior to final approval the proposed budget is reviewed again by the board of directors and schedules a public hearing. The public hearing is held prior to September 15th and the board makes changes and approves the budget by that date.

2012 Zavala County Appraisal District Budget     \$ 530,662.00

The amount above is for both the appraisal and the collection departments of the appraisal district office.

Staff Positions Total - 8

- 1 Chief Appraiser, CCA, RPA, (RTA - III)
- 1 Registered Tax Collector, RTC
- 1 Registered Professional Appraiser, RPA
- 2 Level III Appraiser
- 2 Level III Tax Assessor/Collector
- 1 Class III Collector

### **Levy Information**

County of Zavala	\$176,929.66
Crystal City ISD	\$234,797.34
La Pryor ISD	\$41,205.36
City of Crystal City	\$41,105.63
Southwest Tx Jr College	\$30,345.10
Wintergarden Ground Water Conservation District	\$6,278.91

The cost of the district is shared by the participating taxing entities. Each taxing entity allocation is based on its tax levy relative to the total tax levy of all of the participating taxing entities.

### **Appeals, Arbitration and Litigation**

The appraisal district mailed approximately 3,200 Notices of Appraised Value in 2012. The appraisal district sent appraisal notices to taxpayers based on changes in value, ownership, renditions and exempt status. Property owners have the right to appeal their value. Listed below are statistics related to the ARB process for 2012.

Total Number of Protests Filed	356	
	Real Property	260
	Mobile Home	1
	Personal /Industrial	31
	Minerals	64
Settled cases with change	73	
Settled cases without change	31	
Owners did not show up for hearings	68	
Cases withdrawn	172	
ARB cases heard with adjustment	7	
ARB cases heard with no adjustments	2	
Cases set up in error	3	

Property owners who appear before the ARB and do not agree with the ARB's decision may file an appeal to district court, and as an alternative, property owners may file a request for arbitration. If a request for arbitration is filed, it must be on the appraised or market value issue on their homestead or any other property with a value of \$1 million or less.

Arbitration Cases Filed	0
Lawsuit Cases Filed	0

### **Legislative Changes**

While the legislature was not in session in 2012, the appraisal district was implementing changes to the tax code that were enacted during the 2011 legislature session.

The changes that the appraisal district implemented were the following:

1. New Homestead Exemption application Requirements
2. 100% Disabled Veterans Exemption - surviving Spouse
3. Homestead Exemption on Manufactured Homes
4. Goods-in-Transit
5. Communication in Electronic Format
6. Heavy equipment Dealers

## **Highlights of 2012 Tax Year**

### **New Software (True-Automation)**

It became difficult for the district to maintain the old computer software with all the mandated legislative changes that the Zavala CAD board of directors approved the new CAMA system for both the Appraisal and Collections software. The new appraisal software went live on December 2011, and the new Collections software went live in April of 2012. The staff went through a thorough two week training on the new software system.

Web-site ([www.zavalacad.com](http://www.zavalacad.com)) was implemented

Certified Payments became the official company for the appraisal district collections department to accept Credit Card payments