

## **BROWN COUNTY APPRAISAL DISTRICT**

### **2017 ANNUAL REPORT**

#### **Introduction**

The Brown County Appraisal District, established January 1981, is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the Appraisal District. The Appraisal District is governed by a Board of Directors. Members of the Board of Directors are appointed by the taxing units within the boundaries of Brown County and must live within the District two years prior to serving on the Board.

The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the Appraisal District. The Appraisal District is responsible for local property tax appraisal, exemption administration, tax collection and disbursement of taxes to the entities.

**Contact information: Brett McKibben – Chief Appraiser**

**325-643-5676**

**Email: [bmckibben@brown-cad.org](mailto:bmckibben@brown-cad.org)**

**District Website** – taxpayers are encouraged to visit [www.brown-cad.org](http://www.brown-cad.org)

#### **Helpful Information Available on our Website**

List of Taxing Entities

Historical Tax Rates

Board of Directors

Appraisal Review Board Members

Ag Advisory Board Members

Staff Members

Exemption and Special Use (Ag) Applications

Frequently asked questions

Current Press Releases

Link to Texas Window on State Government

**The Brown CAD serves the following taxing units:**

<b>Taxing Unit</b>	<b>2016 Taxable Value</b>	<b>2017 Taxable Value</b>	<b>2016 Tax Rate</b>	<b>2017 Tax Rate</b>
Bangs City	\$37,259,322	\$37,708,057	0.6975	0.6975
Blanket City	\$6,696,893	\$6,633,438	0.3802	0.4098
Brownwood City	\$734,060,853	\$750,716,720	0.7463	0.7946
Early City	\$166,461,251	\$165,445,987	0.563	0.5510
Brown Cty Gen	\$2,234,215,121	\$2,282,658,492	0.5284	0.5377
Road & Flood	\$2,220,822,647	\$2,269,354,843	0.0809	0.0860
Bangs ISD	\$289,492,778	\$293,451,020	1.222	1.2100
Blanket ISD	\$34,379,358	\$35,057,570	1.0654	1.1100
Brookesmith ISD	\$89,674,674	\$90,399,502	1.2453	1.2453
Brownwood ISD	\$1,249,327,692	\$1,281,875,691	1.2151	1.2151
Cross Plains ISD	\$22,572,863	\$22,851,520	1.04	1.1700
Early ISD	\$252,310,898	\$256,525,338	1.3995	1.3995
May ISD	\$144,777,999	\$142,777,999	1.3023	1.3023
Mullin ISD	\$42,050	\$43,160	1.04	1.0400
Rising Star ISD	\$679,941	\$723,263	1.17	1.1700
Zephyr ISD	\$42,367,860	\$41,779,566	1.3196	1.3196

**Exemption Information**

The Appraisal District has exemptions that taxpayers may qualify for. For the residence homestead, the home must be your primary residence and you must own the home on January 1 of the tax year. You may apply for the exemption on one property in a tax year. This exemption exempts you from being taxed on \$25,000 of your homestead for school taxes only. Taxpayers who turn 65 may apply for the additional over 65 exemption, which exempts you from being taxed on an additional \$10,000 of value. You may apply for the over 65 any time after you turn 65. Taxpayers are encouraged to complete the Application for Residence Homestead Exemption in a timely manner.

### **Agricultural Productivity Values**

The Texas Comptroller is required by law to develop agricultural productivity values for qualified open-space lands, instead of market value. The Agricultural Advisory Board meets once a year in October to fill out the Texas Farm and Ranch Survey. This information from the survey will be used to develop the Ag productivity Values for Brown County.

Please visit our website for other exemption information, or contact the Brown County Appraisal District.

### **Property Types Appraised**

The Brown County Appraisal District staff is responsible for appraising 46,921 residential, commercial, land, and business personal property accounts. The District contracts with the Thomas Y. Pickett Co. to appraise 5,336 which includes Industrial property, oil and gas, other sub-surface interests, water systems, gas distribution systems, electric and telephone companies, railroads, pipelines, and industrial personal property in the district.

The following is the summary of property types and the certified values:

	2017		
<b>LAND TYPE DESCRIPTION</b>	<b>TOTAL ACRES</b>	<b>MARKET VALUE</b>	<b>AG VALUE</b>
Dryland Crop	82,365.76	\$191,322,539	\$8,071,678
Improved Pasture	54,350.77	\$125,292,198	\$4,782,821
Irrigated Crop	8,638	\$20,291,230	\$1,554,080
Native Pasture	364,530.99	\$817,950,951	\$30,430,956
Orchards	1,981.18	\$5,258,782	\$645,318
Wildlife	22,335.44	\$51,530,480	\$1,900,270
Totals	534,202.14	\$1,211,464,180	\$47,385,123

	2017			
<b>CODE</b>	<b>PROPERTY CODE</b>	<b>PARCEL COUNT</b>	<b>NEW MARKET VALUE</b>	<b>MARKET VALUE</b>
A	Single Family Residential	14,089	\$7,708,594	\$1,056,601,589
B	Multifamily Residential	163	\$3,496,530	\$36,315,180
C1	Vacant Lots	7,062	\$0	\$61,197,111
D1	Qualified Open-Space Land	6,224	\$0	\$1,211,646,180
D2	Farm & Ranch Imps.-Qualified	2,232	\$706,250	\$22,073,452
E	Non-Qualified Rural Residential	4,395	\$8,700,730	\$377,997,333
F1	Commercial Property	1,387	\$10,875,810	\$326,659,335
F2	Industrial Property	53	\$436,110	\$78,744,710
G1	Oil and Gas	7,200	\$0	\$7,461,576
G3	Other Sub-Surface Interests	17	\$0	\$2,613,120
J1	Water Systems	3	\$0	\$220,550
J2	Gas Distribution Systems	16	\$0	\$9,680,420
J3	Electric Companies	49	\$0	\$100,934,380
J4	Telephone Companies	46	\$51,700	\$9,186,370
J5	Railroads	37	\$0	\$42,030,710
J6	Pipelines	91	\$0	\$18,254,570
J7	Cable Companies	3	\$0	\$830,000
L1	Personal Property Commercial	1,637	\$1,433,850	\$134,945,660
L2	Personal Property Industrial	153	\$0	\$341,380,120
M1	Mobile Homes Personal Property	486	\$746,200	\$9,612,700
O	Residential Inventory	1,283	\$0	\$12,355,400
S	VIT Special Inventory	43	\$0	\$9,102,220
x	Totally Exempt Property	4,476	\$2,916,336	\$455,413,948
<b>Totals</b>		<b>51,145</b>	<b>\$37,072,110</b>	<b>\$4,325,256,634</b>