

BROWN COUNTY APPRAISAL DISTRICT

2016 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

District Website – taxpayers are encouraged to visit 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:

Taxing Unit	2015 Taxable Value	2016 Taxable Value	2015 Tax Rate	2016 Tax Rate
Bangs City	\$44,050,173	\$37,259,322*	0.6975	0.6975
Blanket City	\$8,283,791	\$6,696,893*	0.3602	0.3802
Brownwood City	\$814,960,673	\$734,060,853*	0.7463	0.7463
Early City	\$187,204,138	\$166,461,251*	0.5146	0.5630
Brown Cty Gen	\$2,168,474,168	\$2,234,215,121	0.5146	0.5284
Road & Flood	\$2,155,025,407	\$2,220,822,647	0.0809	0.0809
Bangs ISD	\$279,179,356	\$289,492,778	1.1974	1.2220
Blanket ISD	\$32,099,273	\$34,379,358	1.105	1.0654
Brookesmith ISD	\$95,040,746	\$89,674,674**	1.2136	1.2453
Brownwood ISD	\$1,190,897,846	\$1,249,327,692	1.2151	1.2151
Cross Plains ISD	\$23,779,773	\$22,572,863**	1.04	1.04
Early ISD	\$252,323,958	\$252,310,898	1.3995	1.3995
May ISD	\$147,730,559	\$144,777,999**	1.2769	1.3023
Mullin ISD	\$41,270	\$42,050	1.04	1.04
Rising Star ISD	\$871,919	\$679,941	1.17	1.17
Zephyr ISD	\$38,399,364	\$42,367,860	1.3196	1.3196

*In 2015 the cities of Brown County adopted a tax ceiling for over 65 homeowners, starting in the 2016 tax year.

** Mineral values down due to low oil prices

Exemption Information

The Appraisal District has exemptions that taxpayers may qualify. 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 41,714 residential, commercial, land, and business personal property accounts. The Appraisal District contracts with the Thomas Y. Pickett Co. to appraise 1,269 accounts which includes Industrial real property, oil and gas, gas distribution systems, electric and telephone companies, railroads, pipelines, and industrial personal property in the district.

The following is the summary of property types, new construction (new market value) and their certified values:

	2016		
LAND TYPE DESCRIPTION	TOTAL ACRES	MARKET VALUE	AG VALUE
Dryland Crop	83,181.56	\$193,336,233	\$8,133,674
Improved Pasture	53,219.30	\$122,122,028	\$4,576,794
Irrigated Crop	8,646	\$20,291,730	\$1,556,320
Native Pasture	366,919.61	\$823,423,876	\$29,711,466
Orchards	1,985.69	\$5,269,972	\$646,598
Wildlife	19,139.82	\$43,834,230	\$1,586,870
Totals	533,091.98	\$1,208,278,069	\$46,211,722

	2016			
CODE	PROPERTY CODE	PARCEL COUNT	NEW MARKET VALUE	MARKET VALUE
A	Single Family Residential	14,165	\$11,580,730	\$1,034,131,091
B	Multifamily Residential	161	\$1,073,590	\$35,897,269
C1	Vacant Lots	7,019	\$0	\$60,462,065
D1	Qualified Open-Space Land	6,900	\$0	\$1,208,277,408
D2	Farm & Ranch Imps.-Qualified	2,208	\$1,311,290	\$21,392,452
E	Non-Qualified Rural Residential	4,600	\$9,344,850	\$385,213,608
F1	Commercial Property	1,388	\$8,473,750	\$307,622,656
F2	Industrial Property	55	\$0	\$77,676,700
G1	Oil and Gas	9,999	\$0	\$7,093,730
G3	Other Sub-Surface Interests	17	\$0	\$2,627,800
J1	Water Systems	4	\$0	\$238,290
J2	Gas Distribution Systems	14	\$0	\$8,670,470
J3	Electric Companies	53	\$0	\$102,439,330
J4	Telephone Companies	42	\$0	\$11,186,890
J5	Railroads	42	\$0	\$32,755,980
J6	Pipelines	214	\$0	\$18,915,230
J7	Cable Companies	12	\$0	\$827,350
L1	Personal Property Commercial	1,639	\$5,566,150	\$137,134,140
L2	Personal Property Industrial	323	\$0	\$326,097,030
M1	Mobile Homes Personal Property	470	\$219,230	\$9,132,700
O	Residential Inventory	1,455	\$0	\$14,465,890
S	VIT Special Inventory	41	\$0	\$9,231,170
x	Totally Exempt Property	1,668	\$2,604,120	\$418,825,290
Totals		52,489	\$40,173,710	\$4,230,314,539