

## BROWN COUNTY APPRAISAL DISTRICT

### 2018 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>2017 Taxable Value</b>	<b>2018 Taxable Value</b>	<b>2017 Tax Rate</b>	<b>2018 Tax Rate</b>
Bangs City	\$37,708,057	\$38,140,330	0.6975	0.7097
Blanket City	\$6,633,438	\$6,603,971	0.4098	0.4404
Brownwood City	\$750,716,720	\$764,120,051	0.7946	0.7869
Early City	\$165,445,987	\$177,430,988	0.5510	0.5410
Brown Cty Gen	\$2,282,658,492	\$2,409,198,622	0.5377	0.5187
Road & Flood	\$2,269,354,843	\$2,396,002,710	0.0860	0.0960
Bangs ISD	\$293,451,020	\$319,173,411	1.2100	1.2038
Blanket ISD	\$35,057,570	\$35,048,010	1.1100	1.1100
Brookesmith ISD	\$90,399,502	\$99,442,823	1.2453	1.2388
Brownwood ISD	\$1,281,875,691	\$1,358,507,359	1.2151	1.2051
Cross Plains ISD	\$22,851,520	\$23,133,177	1.1700	1.1700
Early ISD	\$256,525,338	\$270,679,871	1.3995	1.4585
May ISD	\$142,777,999	\$145,906,751	1.3023	1.2967
Mullin ISD	\$43,160	\$46,250	1.04	1.0400
Rising Star ISD	\$723,263	\$741,466	1.17	1.1700
Zephyr ISD	\$41,779,566	\$46,247,844	1.3196	1.3151

**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 45,142 residential, commercial, land, and business personal property accounts. The District contracts with the Thomas Y. Pickett Co. to appraise 5,302 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:

	2018		
<b>LAND TYPE DESCRIPTION</b>	<b>TOTAL ACRES</b>	<b>MARKET VALUE</b>	<b>AG VALUE</b>
Dryland Crop	81,492.1615	\$189,265,337	\$7,985,422
Improved Pasture	54,308.1655	\$125,666,967	\$4,889,632
Irrigated Crop	8,714.4450	\$20,563,630	\$1,557,350
Native Pasture	364,260.2766	\$819,260,918	\$31,138,549
Orchards	2,367.1952	\$6,279,072	\$789,178
Wildlife	22,886.4707	\$51,803,120	\$1,993,650
Totals	534,028.7145	\$1,212,839,044	\$48,353,781

	2018			
<b>CODE</b>	<b>PROPERTY CODE</b>	<b>PARCEL COUNT</b>	<b>NEW MARKET VALUE</b>	<b>MARKET VALUE</b>
A	Single Family Residential	14,058	\$8,712,320	\$1,077,133,831
B	Multifamily Residential	173	\$6,153,140	\$42,907,340
C1	Vacant Lots	6,788	\$5850	\$62,071,604
D1	Qualified Open-Space Land	5,757	\$0	\$1,212,839,044
D2	Farm & Ranch Imps.-Qualified	2,221	\$385,060	\$22,872,771
E	Non-Qualified Rural Residential	4,506	\$7,967,780	\$395,423,578
F1	Commercial Property	1,384	\$5,738,984	\$334,263,028
F2	Industrial Property	54	\$3,122,010	\$92,466,130
G1	Oil and Gas	7,707	\$0	\$8,313,014
J1	Water Systems	3	\$0	\$223,210
J2	Gas Distribution Systems	14	\$0	\$10,126,430
J3	Electric Companies	49	\$0	\$120,543,160
J4	Telephone Companies	48	\$1,800	\$7,892,720
J5	Railroads	39	\$0	\$38,264,170
J6	Pipelines	91	\$0	\$18,798,300
J7	Cable Companies	3	\$0	\$856,200
L1	Personal Property Commercial	1,638	\$2,295,780	\$141,389,030
L2	Personal Property Industrial	153	\$4320	\$397,733,750
M1	Mobile Homes Personal Property	479	\$738,420	\$9,909,330
O	Residential Inventory	1,217	\$0	\$11,329,530
S	VIT Special Inventory	45	\$0	\$9,579,240
x	Totally Exempt Property	4,027	\$734,816	\$458,505,981
Totals		50,454	\$35,860,280	\$4,473,441,391