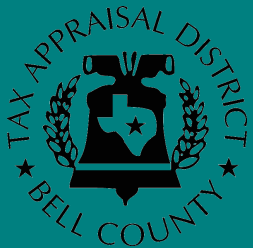


# TAX APPRAISAL DISTRICT OF BELL COUNTY

2014 ANNUAL REPORT  
Marvin Hahn, Chief Appraiser



# District Operations

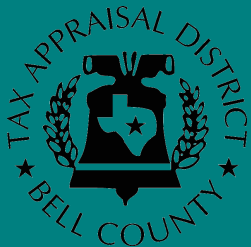
Tax Appraisal, Assessing, & Collection Activities  
for 36 Taxing Entities  
2014 Operating budget of \$4,002,720

## ■ 51 Employees

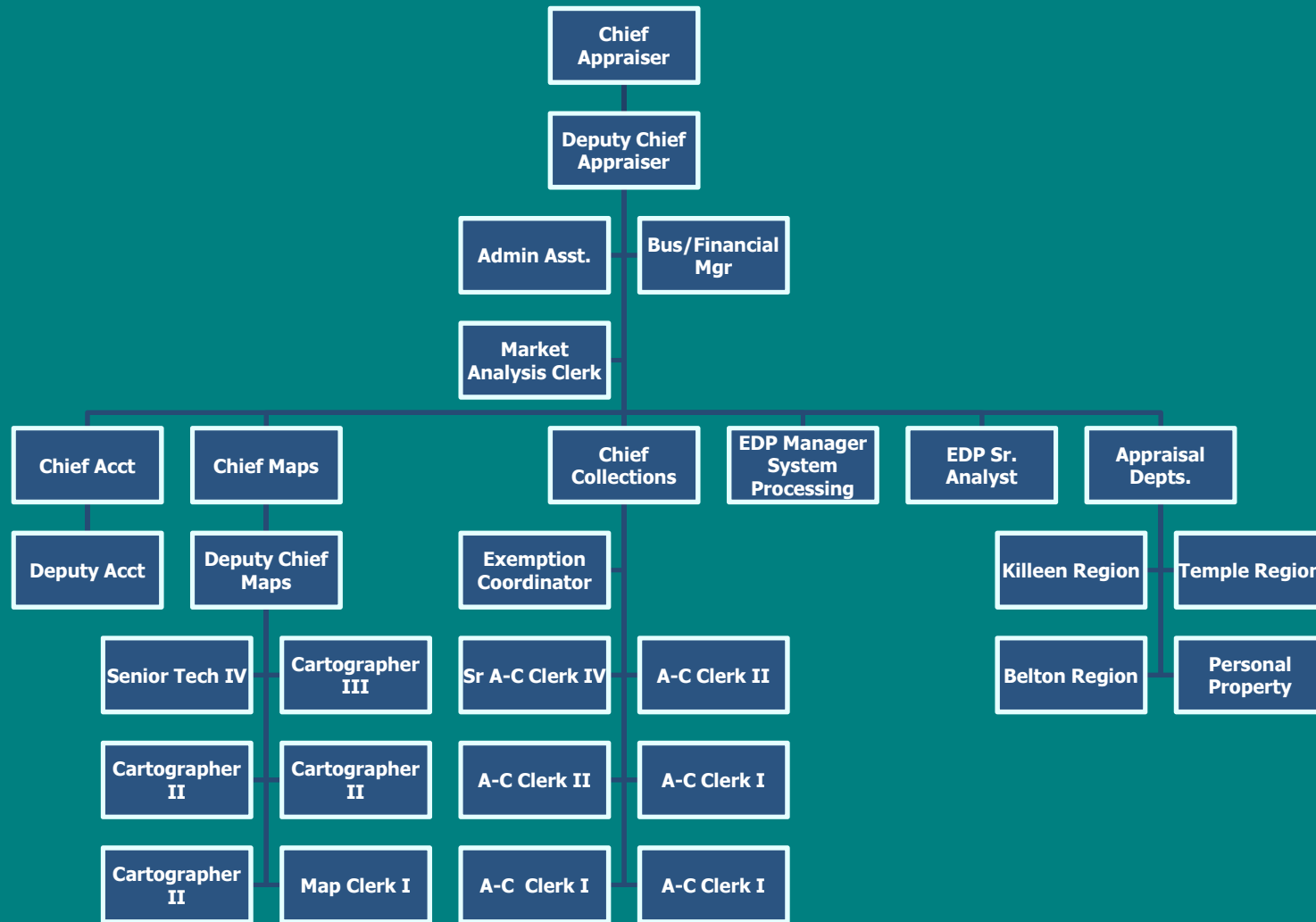
- 4 Administrative Staff
- 2 Tax Collections Accounting Staff
- 8 Mapping Staff
- 8 Tax Collections Staff
- 2 Data Processing Staff
- 16 Appraisers
- 10 Appraisal Clerks
- 1 Market Analysis

## ■ Key Personnel

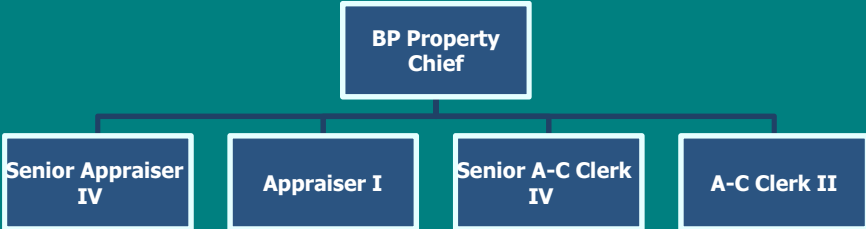
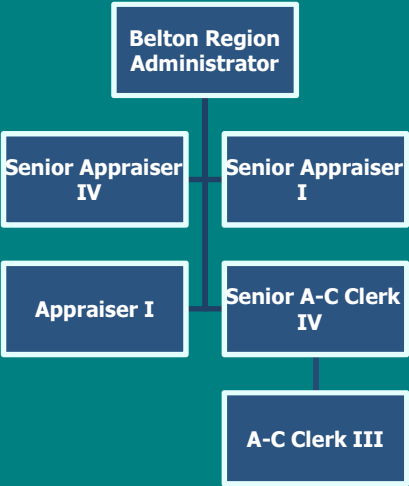
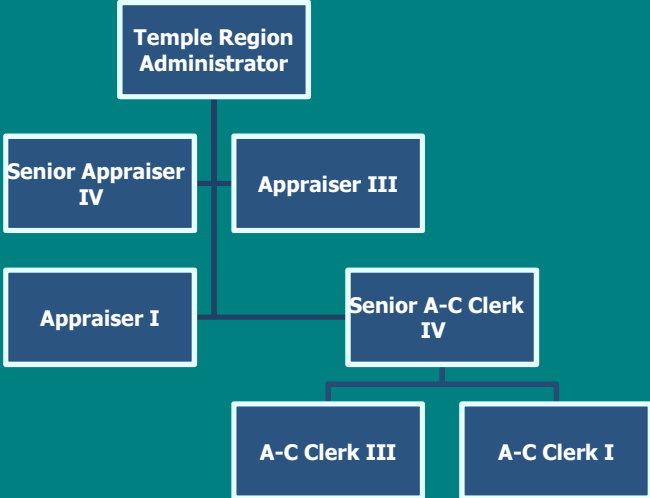
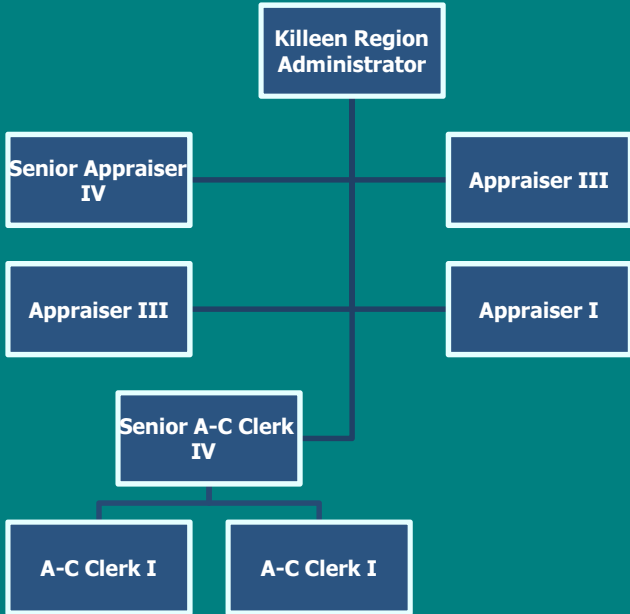
- Chief Appraiser – Marvin Hahn
- Deputy Chief Appraiser – Roger Chesser
- Executive Secretary – Linda Hearell
- Accounting – Vivian Mitchell
- Mapping – Wendy Collins
- Collections – Tammy Hubnik
- Data Processing – Sheri Johnston
- Personal Property – Thomas Hart
- Belton Appraisal – Michael Myers
- Temple Appraisal – Cody Curry
- Killeen Appraisal – Clifford Maultsby



# Tax Appraisal District of Bell County

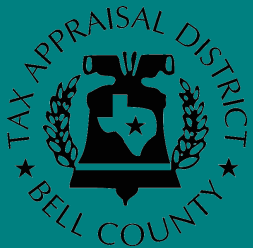


# Appraisal Departments



# 2013 Protest

- 4499 Protest Filed
  - 123 E-Filed
  - 2009 scheduled for hearing
- 326 Dismissed for Failure to Appear
- 1547 Settlement & Wavier
- 1251 Withdrawn
- 1.5 Billion in Value contested



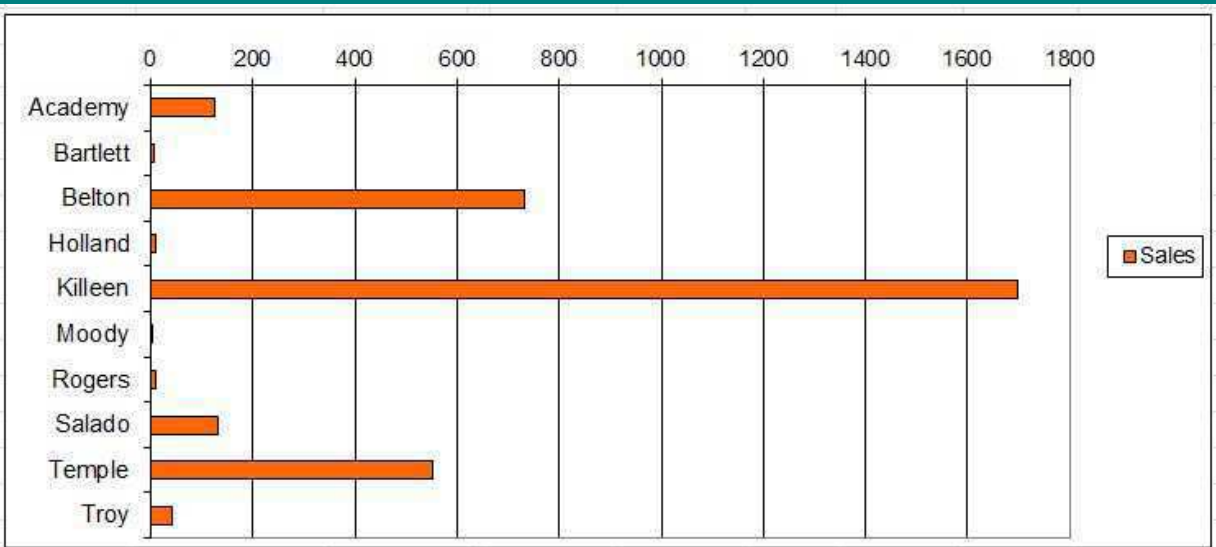
# 2013 Protest

Taxing Unit	Number of Protest
Bell County	4456
Academy ISD	218
Bartlett ISD	8
Belton ISD	832
Bruceville-Eddy ISD	0
Copperas Cove ISD	8
Florence ISD	0
Gatesville ISD	0
Holland ISD	9
Killeen ISD	2488
Lampasas ISD	1
Moody ISD	8
Rogers ISD	18
Rosebud-Lott ISD	2
Salado ISD	86
Temple ISD	747
Troy ISD	44

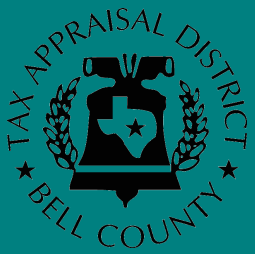
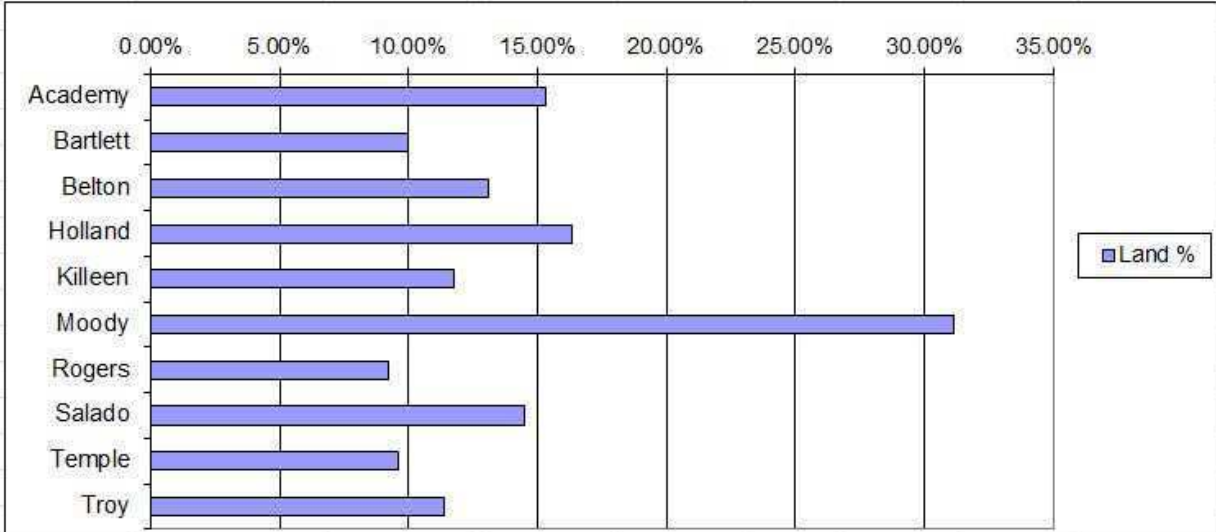
Taxing Unit	Number of Protest
City of Bartlett	7
City of Belton	156
City of Harker Heights	539
City of Holland	4
City of Killeen	1878
Morgan's Point Resort	15
City of Nolanville	18
City of Rogers	6
Village of Salado	38
City of Temple	1512
City of Troy	17
Central Texas College	2496
Temple College	1519
Temple Bio Science	1512
Donahoe Creek	6
Elm Creek	86
Clearwater	4456



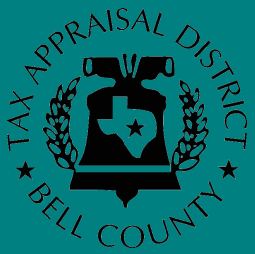
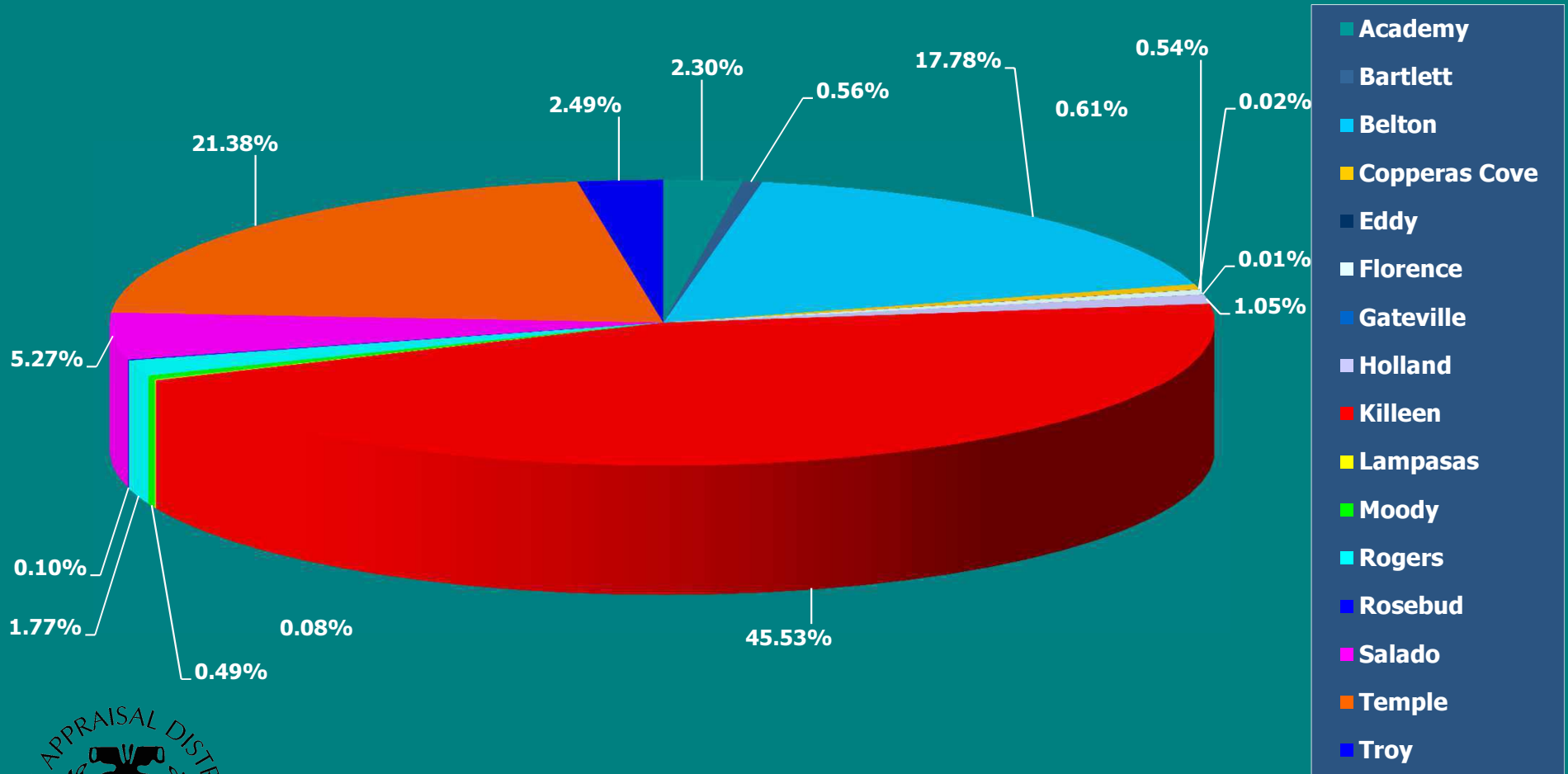
<b>I.S.D. Sales Totals</b>	
<b>1/01/2013 thru 2/28/2014</b>	
Academy	126
Bartlett	6
Belton	733
Holland	11
Killeen	1698
Moody	4
Rogers	11
Salado	131
Temple	553
Troy	41
<b>Total</b>	<b>3314</b>



<b>I.S.D. Land/Sales Ratios</b>	
<b>Final Ratio</b>	
Academy	15.34%
Bartlett	10.00%
Belton	13.08%
Holland	16.35%
Killeen	11.78%
Moody	31.13%
Rogers	9.20%
Salado	14.50%
Temple	9.59%
Troy	11.40%
<b>Average</b>	<b>14.24%</b>

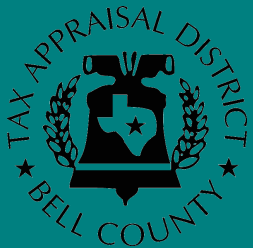
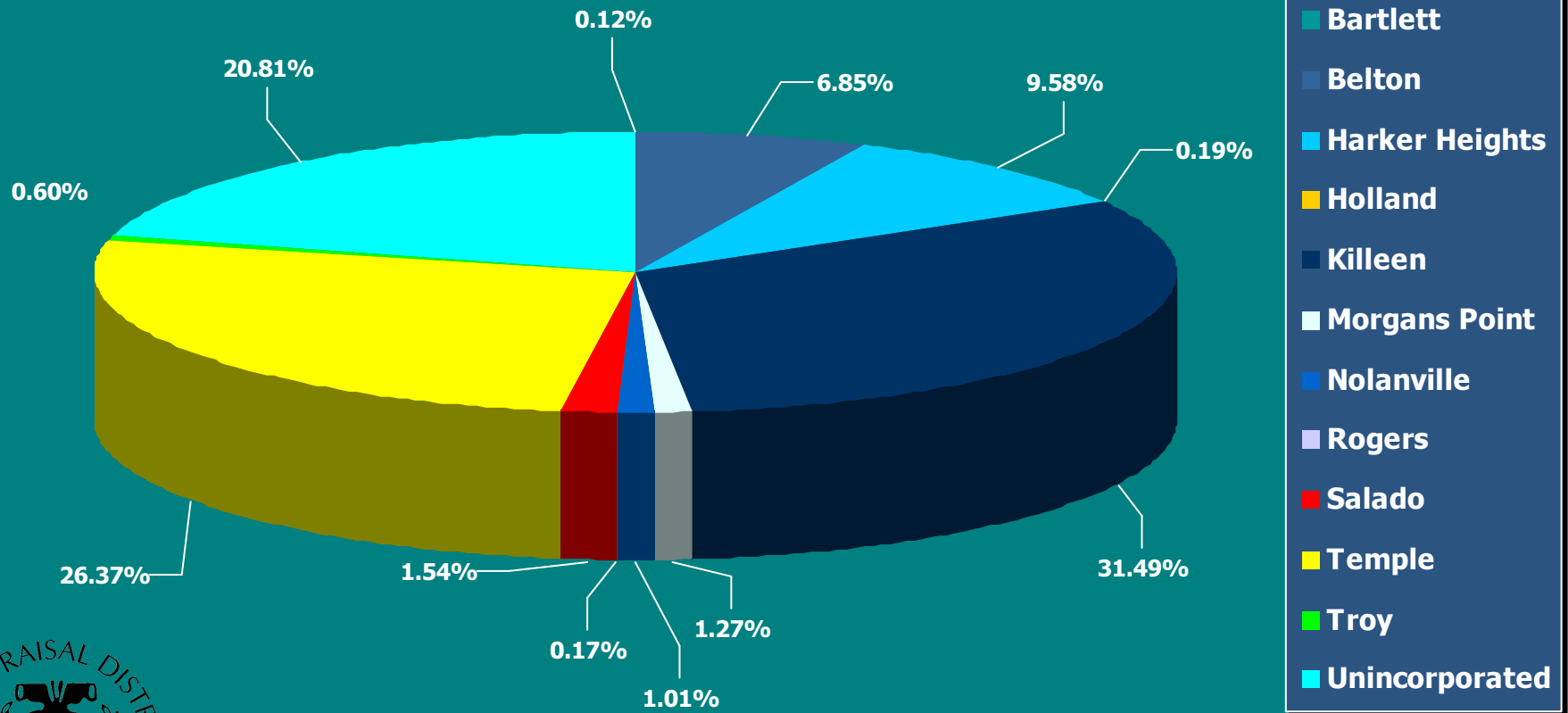


# VALUE DISTRIBUTION BY I.S.D.

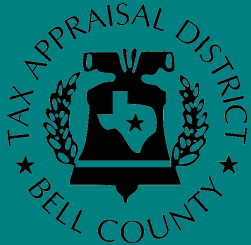
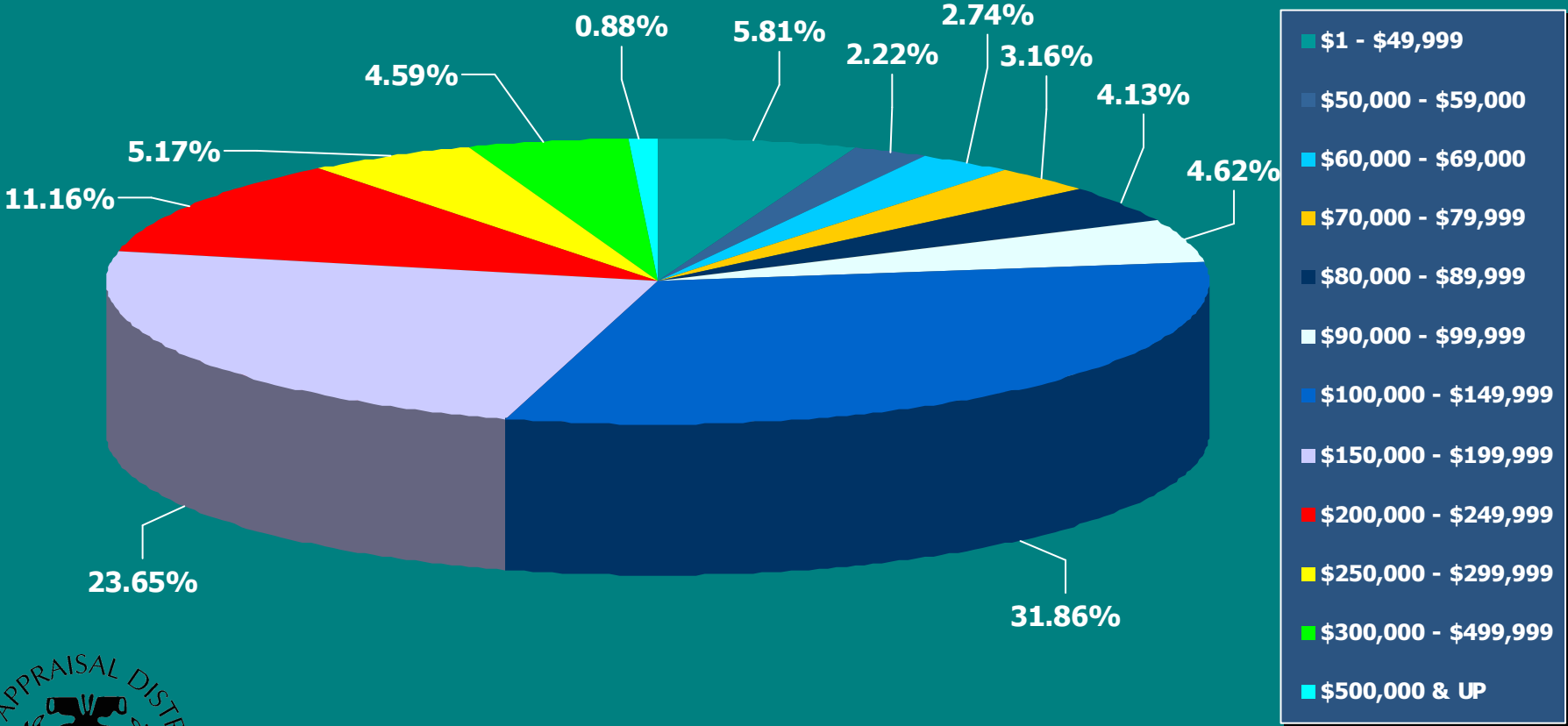




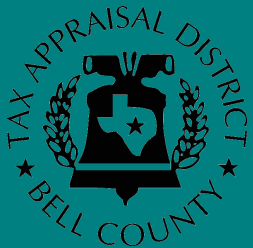
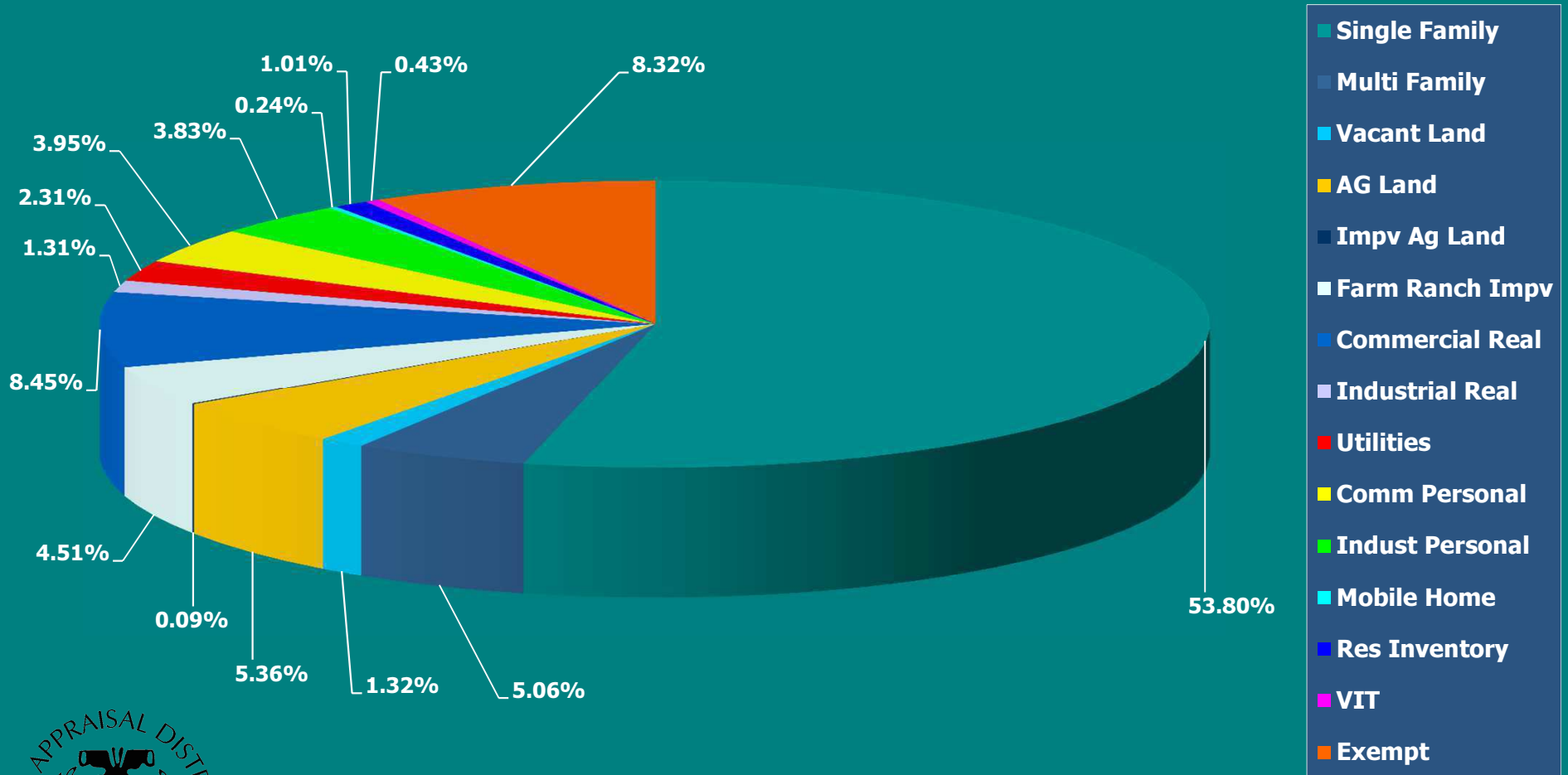
# VALUE DISTRIBUTION BY MUNICIPALITY



# Residential Sales by Value Stratum



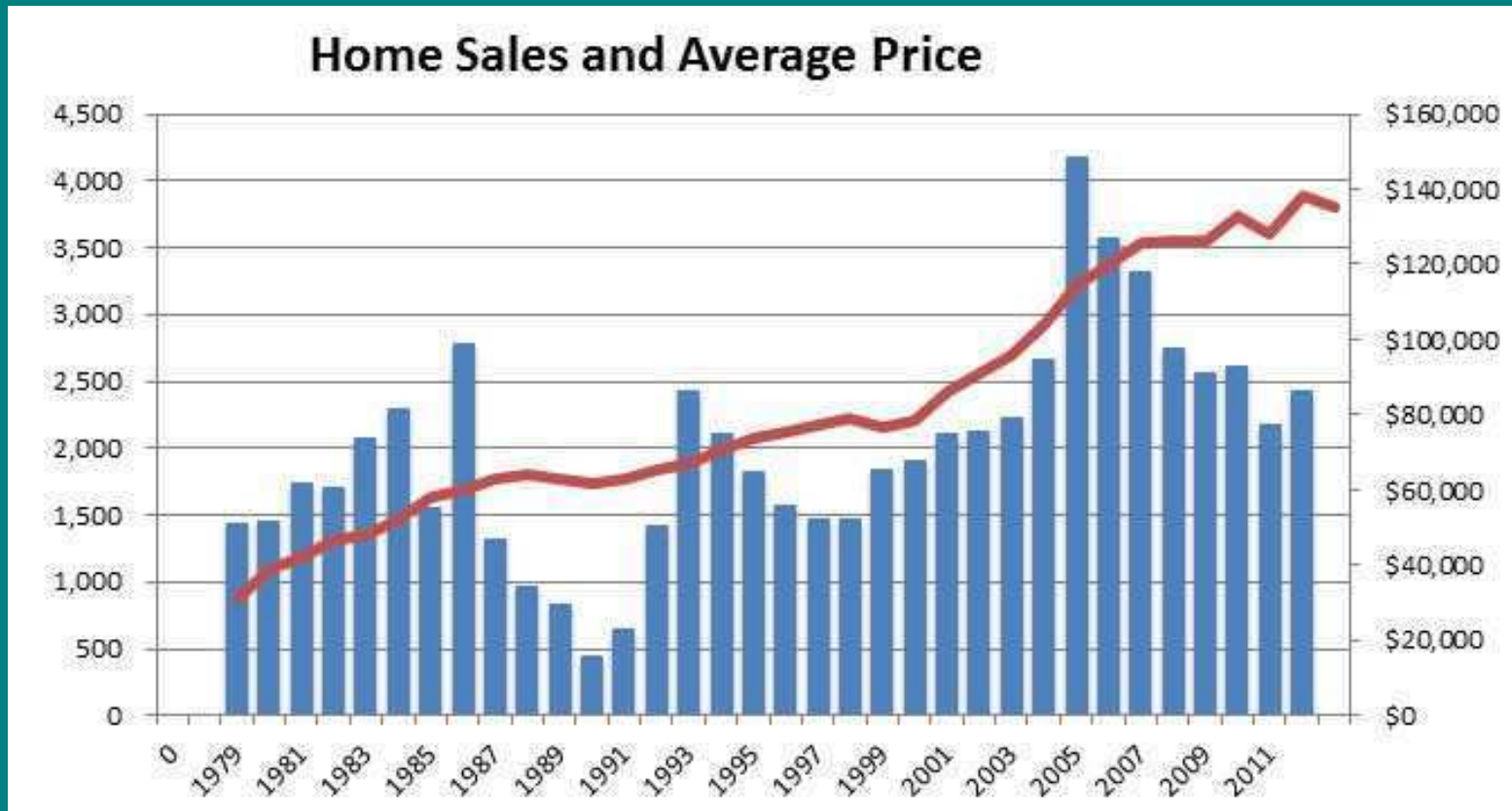
# VALUE BY PROPERTY CLASS



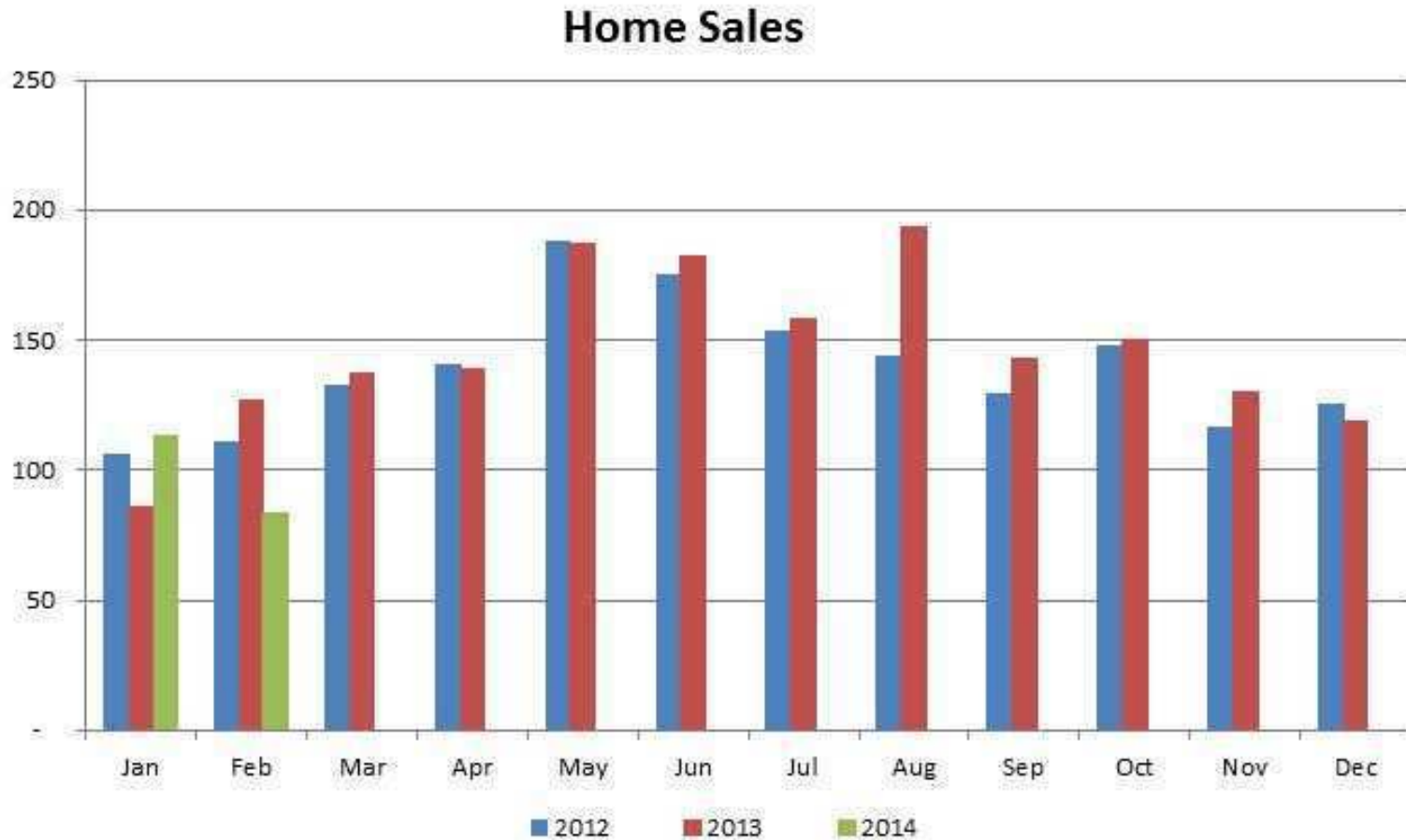
# Killeen-Fort Hood Monthly Home Sales



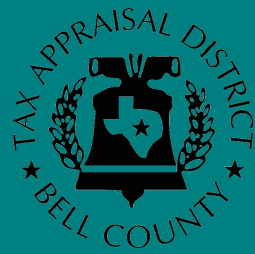
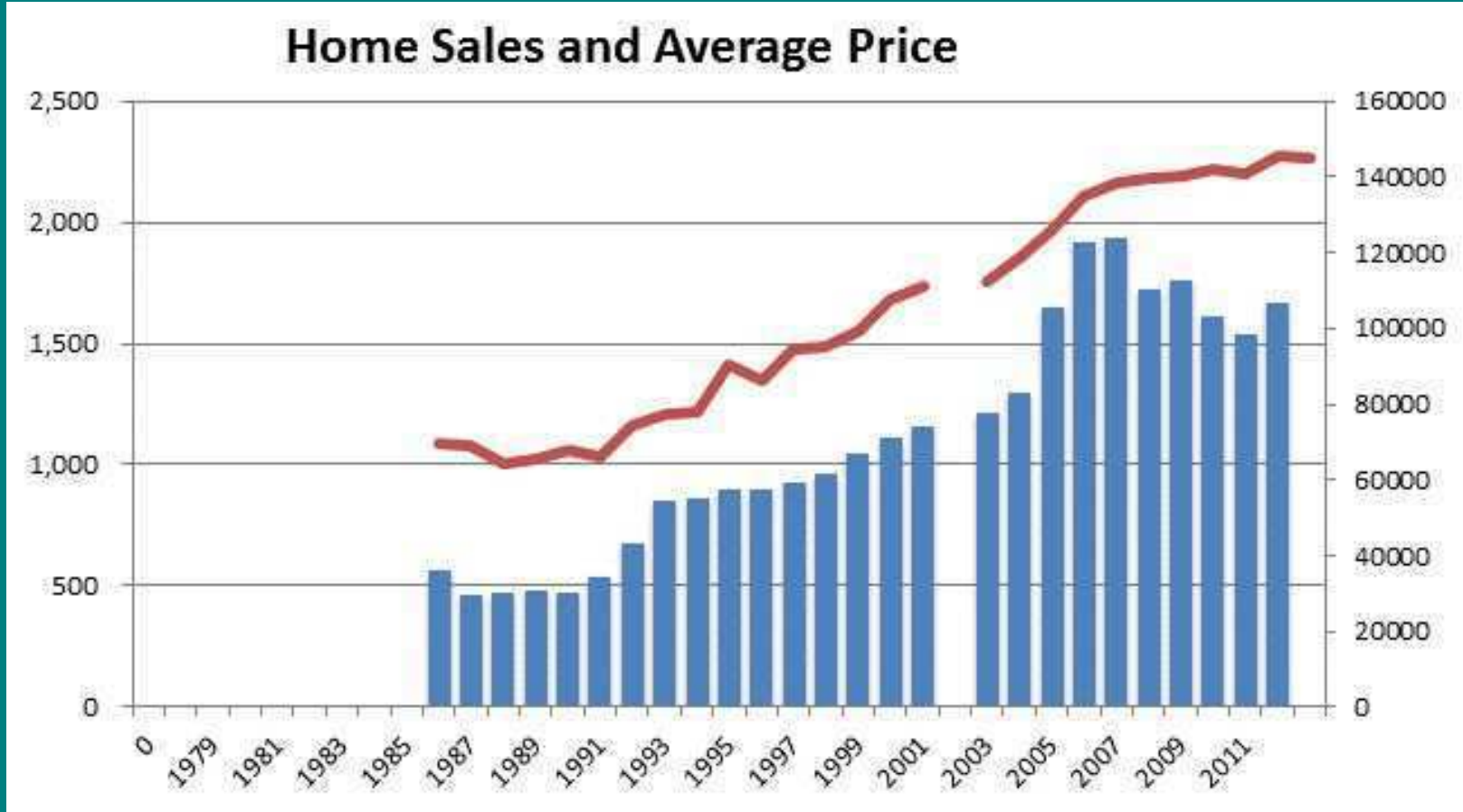
# Killeen-Fort Hood Home Sales and Average Price



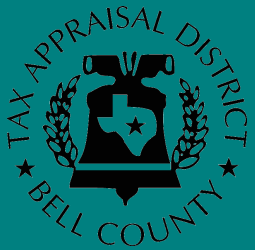
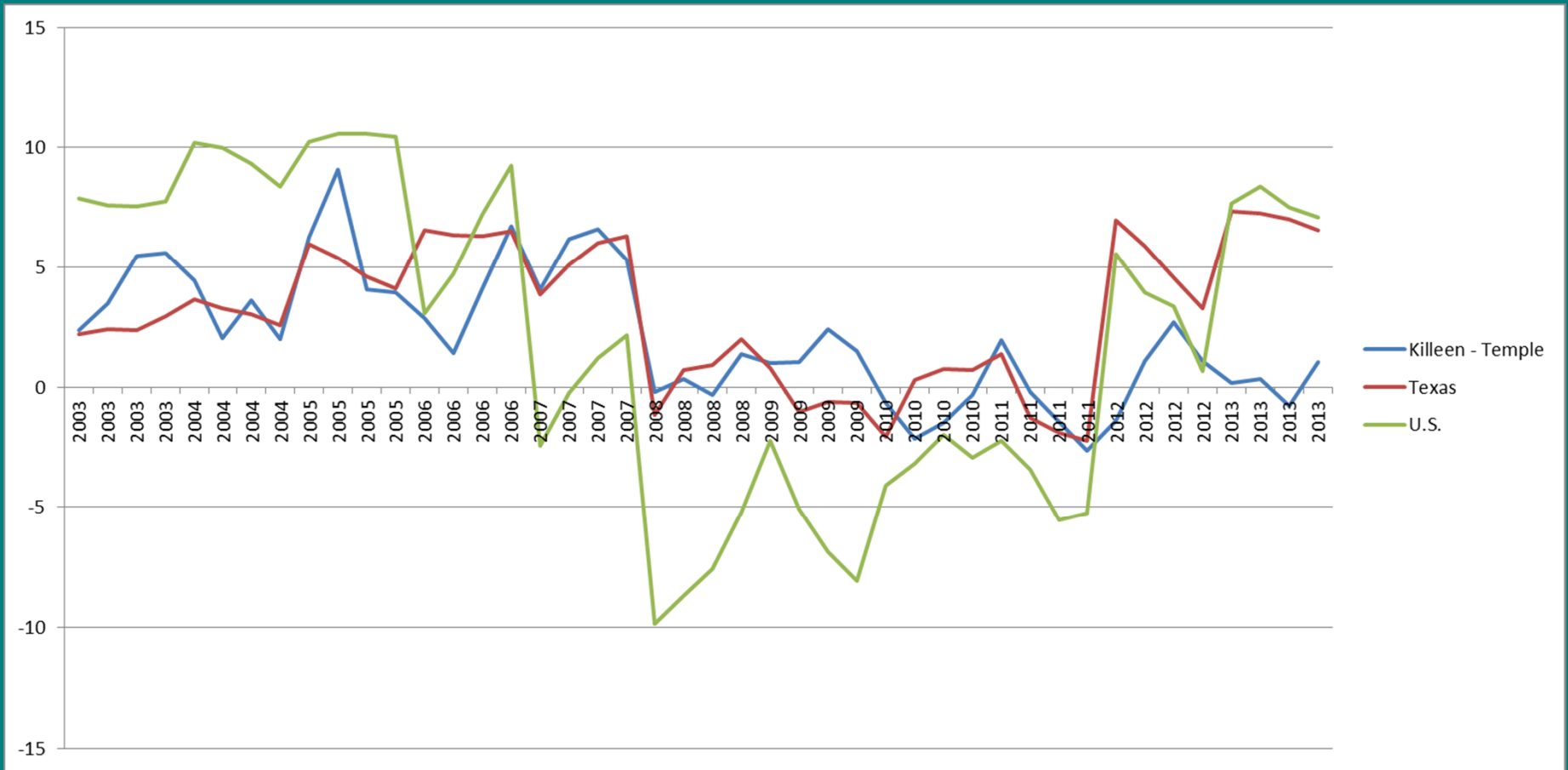
# Temple-Belton Monthly Home Sales



# Temple-Belton Home Sales and Average Price



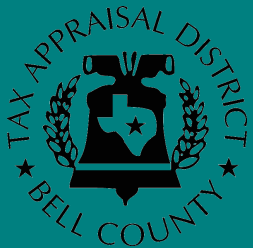
# House Price Index (HPI)





# Relevant Numbers

- 159,941 Accounts
- 2014 Market Value of \$18.3 Billion
- 2013 Tax Levy \$333,601,417
- AG Market value \$982 Million (431,467 acres)
- AG Productivity value \$80 Million
- Productivity Loss \$902 Million



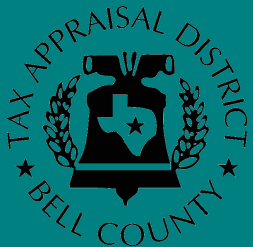
# Killeen Regional Office

Clifford Maultsby

34 Years in the Appraisal Industry

32 Years with Bell CAD

[clifford.maultsby@bellcad.org](mailto:clifford.maultsby@bellcad.org)



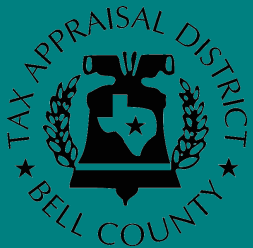
# Area of Responsibility

## ■ Municipalities

- Killeen
- Harker Heights
- Nolanville

## ■ School Districts

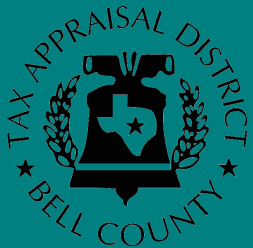
- Killeen            ISD
- Florence           ISD
- Lampasas         ISD
- Copperas Cv      ISD



# Killeen ISD

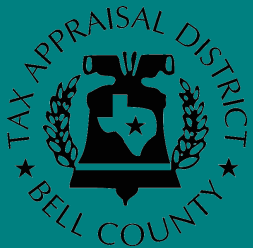
## New Construction

- **50** New Subdivisions totaling 1002 new lots
- **1167** New Houses = 4% decline in volume  
913 in Killeen - 188 in Harker Hts - 37 in Nolanville  
(Median Value **\$160,014**)
- **51** New Duplexes (Median Value **\$164,677**)  
41 in Killeen - 10 in Harker Hts
- **2** New Medical Office Buildings
- **28** New Commercial Buildings
- **2 to 2.5 %** Estimated increase from new improvements



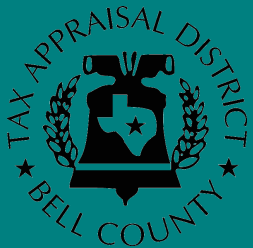
# SALES

■ Residential	2006	Median \$135,500
■ Duplex	94	Median \$141,000
■ Four Unit	57	Median \$147,000
■ Apartments	2	
■ Commercial	22	



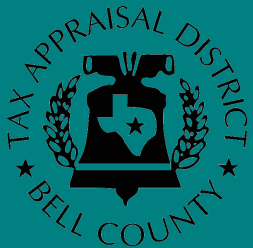
# Reappraisal

- **IMPLEMENTED NEW MARKET SCHEDULES FOR VARIOUS PROPERTIES TYPES**
- **REAPPRAISAL OF ALL MULTI-FAMILY PROPERTIES IN KILLEEN ISD**
- **REAPPRAISAL OF RURAL LAND BOTH MARKET AND AGRICULTURAL**
- **REAPPRAISAL OF RESIDENTIAL PROPERTIES KILLEEN ISD**
- **REAPPRAISAL OF ALL HOTEL MOTEL PROPERTIES**
- **STATISTICAL ANALYSIS OF SALES FOR EACH PROPERTY CATEGORY**



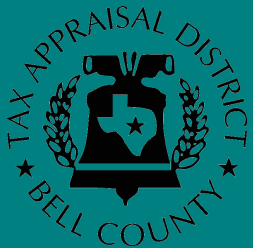
# Reappraisal

- Residential (1995 – 2012) had an average increase of 2.0%
- Residential ( 1970-1994) had an average decline of 1.5%
- Residential ( prior to 1964) had average decline of 5.0%
- Duplexes had an average increase of 11.0%



# Reappraisal

- Apartments had an average decrease of 1%
- Hotels had an average decrease of 10.0%
- Fourplexes had an average increase of 8%





# Future

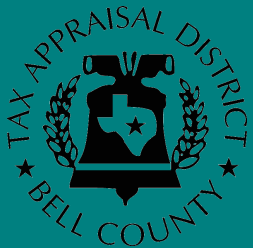
## January 1 Thru March 31 2014

City of **Killeen** has issued

- New Residential Permits 220
- New Duplex Permits 3
- New Commercial Permits 10

City of **Harker Heights** has issued

- New Residential Permits 57
- New Duplex Permits 4
- New Commercial Permits 4

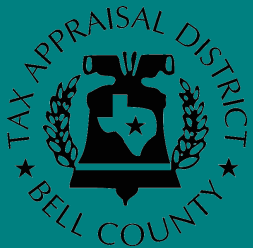


# Belton Regional Office

Michael Myers

19 years with BCAD

[jake.myers@bellcad.org](mailto:jake.myers@bellcad.org)



# Area of Responsibility

Academy

Bartlett

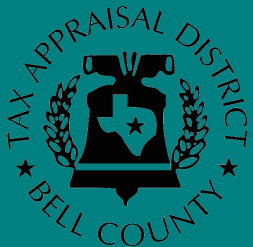
Belton

Holland

Moody

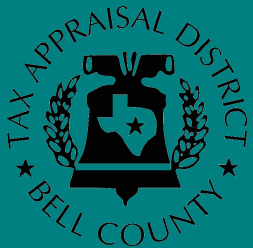
Morgans Point

Salado



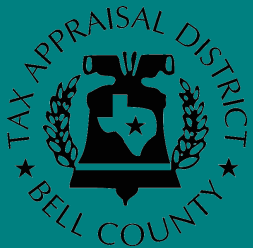
# Academy I.S.D.

- 150 New construction
- Median Appraised Value \$141,000
- 2 New subdivisions total of 63 new lots
- 143 Total Sales



# Belton I.S.D.

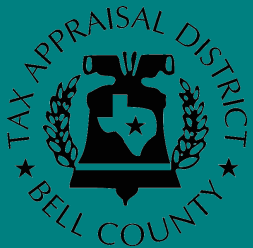
- 34 New subdivisions total of 723 new lots
- 385 New Houses (Median Appraised Value \$149,355) (101 in City of Belton) (Morgan's Point 6) (195 in City of Temple) (93 in Rural)
- 16 New Commercial
- 9 New Duplexes
- 884 Total sales (Including City of Belton, Morgan's Point, Temple)



# Future

## Belton ISD

- New Subdivisions
- New Apartment
- New Commercial



## Bartlett I.S.D.

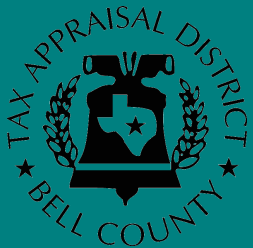
- 9 Total sales
- 1 New construction

## Holland I.S.D.

- 5 New construction
- 28 Total sales

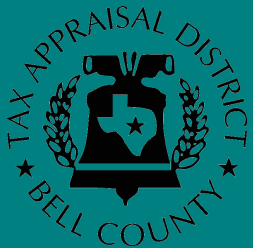
## Moody I.S.D.

- 4 New Houses
- 12 Total sales



# Salado I.S.D.

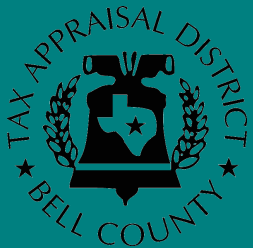
- 7 New subdivisions total of 19 new lots
- 37 New Houses (Median Appraised Value \$267,167)
- 185 Total sales





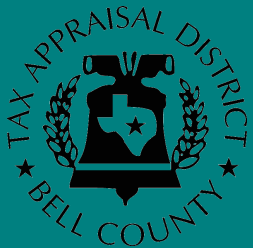
# City of Belton

- 17 New subdivisions total of 40 new lots
- 101 New Houses (Median Appraised Value \$146,053)
- 9 New Commercial
- 187 Permits
- 240 Total sales



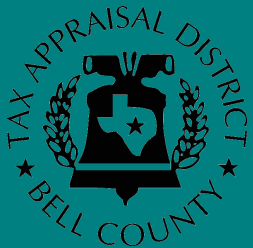
# Morgans Point Resort City

- 6 New Houses
- 95 Total sales
- Median Appraised Value \$125,715



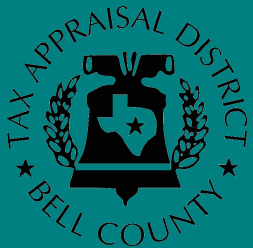
# Village of Salado

- Median Appraised Value \$200,600
- 56 Total sales



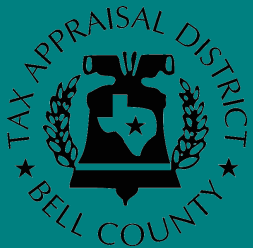
# Holland, Academy & Bartlett

- City of Holland 12 Sales
- City of Academy 22 Sales
- City of Bartlett 8 Sales



# Reappraisal

- All property in Academy, Bartlett, Belton, Holland, Moody, Salado School District, City of Academy, Bartlett, Belton, Holland, Morgan's Point, Salado was re-appraised for 2014 Tax year.
- Reappraisal of rural land in Bell County.
- All Hotel and Motels were reappraised for 2014 Tax year.



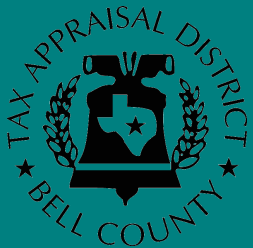
# Temple Regional Office

Cody Curry, Regional  
Administrator -Temple Office

[cody.curry@bellcad.org](mailto:cody.curry@bellcad.org)

8 Years in Property Tax Field

8 Years with Bell CAD



# Areas of Responsibility

Temple City

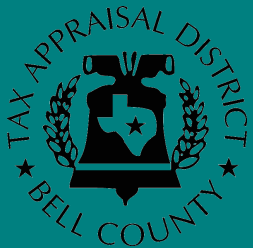
Troy City

Rogers City

Temple ISD

Troy ISD

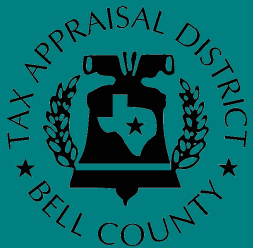
Rogers ISD



# Temple ISD

## New Construction

- **18** New Subdivisions totaling 98 New Lots
- **75** New Residences
- 1 to 2% Estimated Increase from New Improvements

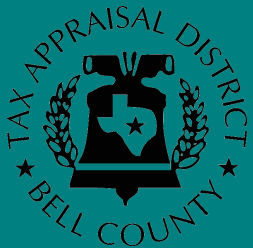




# Temple I.S.D.

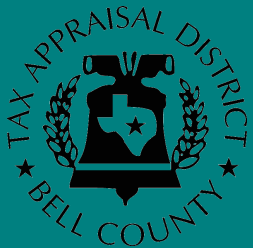
## Overview

■ Total Sales	676
■ Permits	430
■ New Commercial Buildings	7



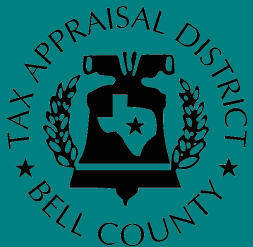
# City of Temple

■ New Construction	467
■ Construction Permits	675
■ New Subdivisions	18 (98 lots)
■ Confirmed Sales	1063
■ New Duplexes	103



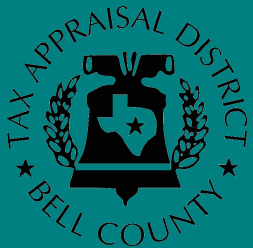
# Troy Area Overview

■ New Constructions	64
■ Confirmed Sales	78
■ Estimated New Value Increase	2% to 3%



# Rogers Area Overview

■ New Constructions	6
■ New Subdivisions	0
■ Confirmed Sales	38
■ Estimated New Value Increase	1% to 2%

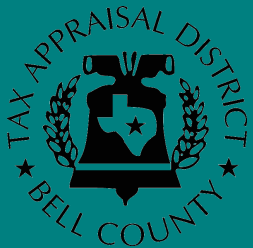


# REAPPRAISAL

REAPPRAISAL OF TEMPLE AREA RURAL  
PROPERTIES AND LAND

REAPPRAISAL OF RESIDENTIAL PROPERTIES IN  
CITIES OF TEMPLE, TROY, AND ROGERS

REAPPRAISAL OF COMMERCIAL PROPERTIES IN  
TEMPLE AREA – APARTMENTS, HOTEL/MOTEL,  
OFFICE, RESTAURANTS/FAST FOOD

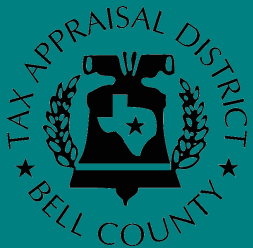


# 2013 Growth in Temple Area

TRACTOR SUPPLY CO. STORE

HAMPTON INN - TEMPLE

GATEWAY CENTER – CINEMARK  
MOVIE THEATER

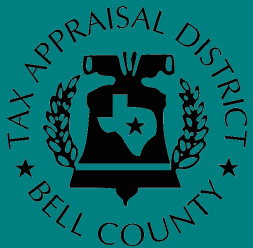


# Thomas Hart

Tax Appraisal District of Bell County

9 years

[thomas.hart@bellcad.org](mailto:thomas.hart@bellcad.org)



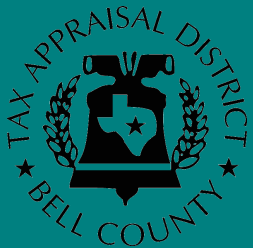
# Business Personal Property

3 Appraisers

2 Clerks

## Areas of Responsibility

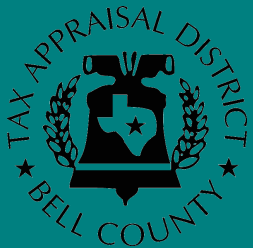
All business personal property  
accounts in Bell County





# Recent and Future Growth

- Killeen/Harker Heights
  - Sam's Club
  - Carolina Ale House
  - Rooms To Go Furniture Store
  - Twin Peaks Restaurant
- Temple
  - Cinemark Temple and XD
  - Gold's Gym Express
  - Longhorn Steakhouse
  - Stripes Convenience Store
  - Premier Cinema 16 and IMAX
- Belton
  - Domino's Pizza
  - Jimmy John's
  - Stripes Convenience Store
  - Scott & White Temple West Pediatric Clinic



**2014 CERTIFIED TOTALS**

Property Count: 159,361

CB - BELL COUNTY  
Grand Totals

4/1/2016 10:12:23AM

Land		Value			
Homesite:		1,278,502,843			
Non Homesite:		1,260,744,214			
Ag Market:		1,001,965,438			
Timber Market:		0		<b>Total Land</b>	(+) 3,541,212,495
Improvement		Value			
Homesite:		8,924,610,161			
Non Homesite:		4,267,953,986		<b>Total Improvements</b>	(+) 13,192,564,147
Non Real		Count	Value		
Personal Property:	10,316		2,051,785,089		
Mineral Property:	0		0		
Autos:	3,739		33,843,215	<b>Total Non Real</b>	(+) 2,085,628,304
				<b>Market Value</b>	= 18,819,404,946
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,001,965,438	0			
Ag Use:	82,068,813	0		<b>Productivity Loss</b>	(-) 919,896,625
Timber Use:	0	0		<b>Appraised Value</b>	= 17,899,508,321
Productivity Loss:	919,896,625	0		<b>Homestead Cap</b>	(-) 13,160,170
				<b>Assessed Value</b>	= 17,886,348,151
				<b>Total Exemptions Amount</b>	(-) 2,502,589,516
				<b>(Breakdown on Next Page)</b>	
				<b>Net Taxable</b>	= 15,383,758,635

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	158,828,861	92,744,592	335,332.86	456,477.17	1,666		
DPS	2,286,478	1,600,028	5,941.21	7,404.32	21		
OV65	1,752,487,408	1,359,899,808	4,522,637.80	4,802,463.08	14,989		
<b>Total</b>	<b>1,913,602,747</b>	<b>1,454,244,428</b>	<b>4,863,911.87</b>	<b>5,266,344.57</b>	<b>16,676</b>	<b>Freeze Taxable</b>	(-) 1,454,244,428
<b>Tax Rate</b>	0.421200						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	10,671,393	9,091,529	7,665,952	1,425,577	57		
<b>Total</b>	<b>10,671,393</b>	<b>9,091,529</b>	<b>7,665,952</b>	<b>1,425,577</b>	<b>57</b>	<b>Transfer Adjustment</b>	(-) 1,425,577
						<b>Freeze Adjusted Taxable</b>	= 13,928,088,630

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
63,529,021.18 = 13,928,088,630 \* (0.421200 / 100) + 4,863,911.87

Tif Zone Code	Tax Increment Loss
BETIF1	89,536,119
KITIF2	7,427,446
TETIF1	471,369,684
TETIF2	10,598,502
Tax Increment Finance Value:	578,931,751
Tax Increment Finance Levy:	2,438,460.54

**2014 CERTIFIED TOTALS**

Property Count: 159,361

CB - BELL COUNTY  
Grand Totals

4/1/2016

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	11	62,351,906	0	62,351,906
CH	29	2,498,153	0	2,498,153
CHODO	1	6,154,861	0	6,154,861
DP	1,718	12,864,207	0	12,864,207
DPS	21	170,000	0	170,000
DV1	2,397	0	16,630,439	16,630,439
DV1S	315	0	1,489,066	1,489,066
DV2	1,991	0	16,497,878	16,497,878
DV2S	139	0	970,074	970,074
DV3	2,427	0	23,086,518	23,086,518
DV3S	179	0	1,609,610	1,609,610
DV4	5,022	0	41,278,252	41,278,252
DV4S	624	0	6,299,773	6,299,773
DVHS	3,184	0	430,879,384	430,879,384
DVHSS	171	0	18,587,669	18,587,669
EX-XD	1	0	87,235	87,235
EX-XG	14	0	1,286,173	1,286,173
EX-XI	56	0	18,631,295	18,631,295
EX-XJ	209	0	95,427,559	95,427,559
EX-XJ (Prorated)	1	0	48,632	48,632
EX-XL	75	0	10,147,743	10,147,743
EX-XR	160	0	41,852,622	41,852,622
EX-XV	8,109	0	1,357,433,486	1,357,433,486
EX-XV (Prorated)	2	0	45,659	45,659
EX366	193	0	45,658	45,658
FR	4	0	0	0
LIH	2	0	3,029,955	3,029,955
MASSS	12	0	2,943,449	2,943,449
OV65	15,084	226,266,349	0	226,266,349
OV65S	935	13,988,558	0	13,988,558
PC	61	89,987,353	0	89,987,353
<b>Totals</b>		<b>414,281,387</b>	<b>2,088,308,129</b>	<b>2,502,589,516</b>

**2014 CERTIFIED TOTALS**

Property Count: 159,361

CB - BELL COUNTY

Grand Totals

4/1/2016

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	84,723		\$243,425,123	\$9,849,391,752
B	MULTIFAMILY RESIDENCE	5,115		\$26,983,817	\$922,605,224
C1	VACANT LOTS AND LAND TRACTS	16,153		\$0	\$236,313,914
D1	QUALIFIED AG LAND	9,746	438,235.0989	\$0	\$1,001,965,438
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	1,106		\$852,230	\$16,249,131
E	FARM OR RANCH IMPROVEMENT	7,621	44,546.7774	\$15,525,609	\$803,592,497
F1	COMMERCIAL REAL PROPERTY	5,026		\$63,031,672	\$1,558,563,695
F2	INDUSTRIAL REAL PROPERTY	194		\$378,552,738	\$615,900,312
J1	WATER SYSTEMS	8		\$0	\$233,285
J2	GAS DISTRIBUTION SYSTEM	22		\$0	\$15,262,857
J3	ELECTRIC COMPANY (INCLUDING CO-OP	117		\$30,543	\$272,629,387
J4	TELEPHONE COMPANY (INCLUDING CO-	59		\$0	\$47,541,784
J5	RAILROAD	52		\$0	\$79,018,653
J6	PIPELAND COMPANY	177		\$0	\$19,836,351
J7	CABLE TELEVISION COMPANY	28		\$0	\$21,484,761
L1	COMMERCIAL PERSONAL PROPERTY	12,345		\$4,410,562	\$785,657,059
L2	INDUSTRIAL PERSONAL PROPERTY	727		\$0	\$734,040,620
M1	TANGIBLE OTHER PERSONAL, MOBILE H	5,107		\$1,530,882	\$43,213,450
O	RESIDENTIAL INVENTORY	7,146		\$72,874,605	\$178,561,259
S	SPECIAL INVENTORY TAX	209		\$0	\$80,654,485
X	TOTALLY EXEMPT PROPERTY	8,852		\$87,331,304	\$1,536,689,032
	<b>Totals</b>		<b>482,781.8763</b>	<b>\$894,549,085</b>	<b>\$18,819,404,946</b>

## **Bell County Exemption Listing**

<b><u>CODE</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>TAX CODE</u></b>
AB	Abatement	11.28
CH	Charitable	11.18
CHODO	Community Housing Development Organizations	11.182
DP	Disability	11.13
DPS	Disabled Surviving Spouse	11.22
DV1	Disabled Veterans 10% - 29%	11.22
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	11.22
DV2	Disabled Veterans 30% - 49%	11.22
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	11.22
DV3	Disabled Veterans 50% - 69%	11.22
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	11.22
DV4	Disabled Veterans 70% - 100%	11.22
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	11.22
DVCH	Disabled Veteran Charity Homestead	11.132
DVCHS	Disabled Veteran Charity Homestead Surviving Spouse	11.132
DVHS	Disabled Veteran Homestead	11.131
DVHSS	Disabled Veteran Homestead Surviving Spouse	11.131
EX	Other Exemptions (including public property, religious organizations, charitable organizations, and other property not reported elsewhere)	
EX-XA	Public property for housing indigent persons - Full Exemption	11.111
EX-XD	Improving property for housing with volunteer labor	11.181
EX-XF	Assisting ambulatory health care centers	11.183
EX-XG	Primarily performing charitable functions	11.184
EX-XH	Developing model colonia subdivisions	11.185
EX-XI	Youth spiritual, mental, and physical development organizations	11.19
EX-XJ	Private schools	11.21
EX-XL	Organizations Providing Economic Development Services to Local Community	11.231
EX-XM	Marine cargo containers	11.25
EX-XN	Motor vehicles leased for personal use	11.252
EX-XO	Motor vehicles for income production and personal use	11.254
EX-XP	Offshore drilling equipment not in use	11.271
EX-XQ	Intracoastal waterway dredge disposal site	11.29
EX-XR	Nonprofit water or wastewater corporation	11.3
EX-XS	Raw cocoa and green coffee held in Harris County	11.33
EX-XT	Limitation on taxes in certain municipalities	11.34
EX-XU	Miscellaneous Exemptions	11.23
EX-XV	Other Exemptions (including public property, religious organizations, charitable organizations, and other property not reported elsewhere)	
EX366	House Bill 366	11.145
FR	Freeport	11.251
GIT	Goods in Transit	11.253
HS	Homestead	11.13
LIH	Public property for housing indigent persons - Percentage Exemption	11.111
LVE	Leased Vehicle	11.252
MASSS	Member Armed Services Surviving Spouse	11.132
OV65	Over 65	11.13
OV65S	Over 65 Surviving Spouse	11.13
PC	Pollution Control	11.31