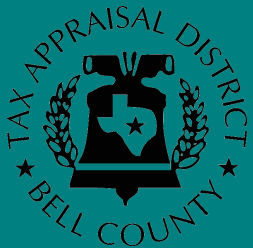


# TAX APPRAISAL DISTRICT OF BELL COUNTY

Annual Report  
2015

Marvin Hahn, Chief Appraiser



# District Operations

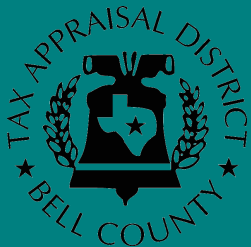
Tax Appraisal, Assessing, & Collection Activities  
for 36 Taxing Entities  
2015 Operating budget of \$4,074,730

## ■ 51 Employees

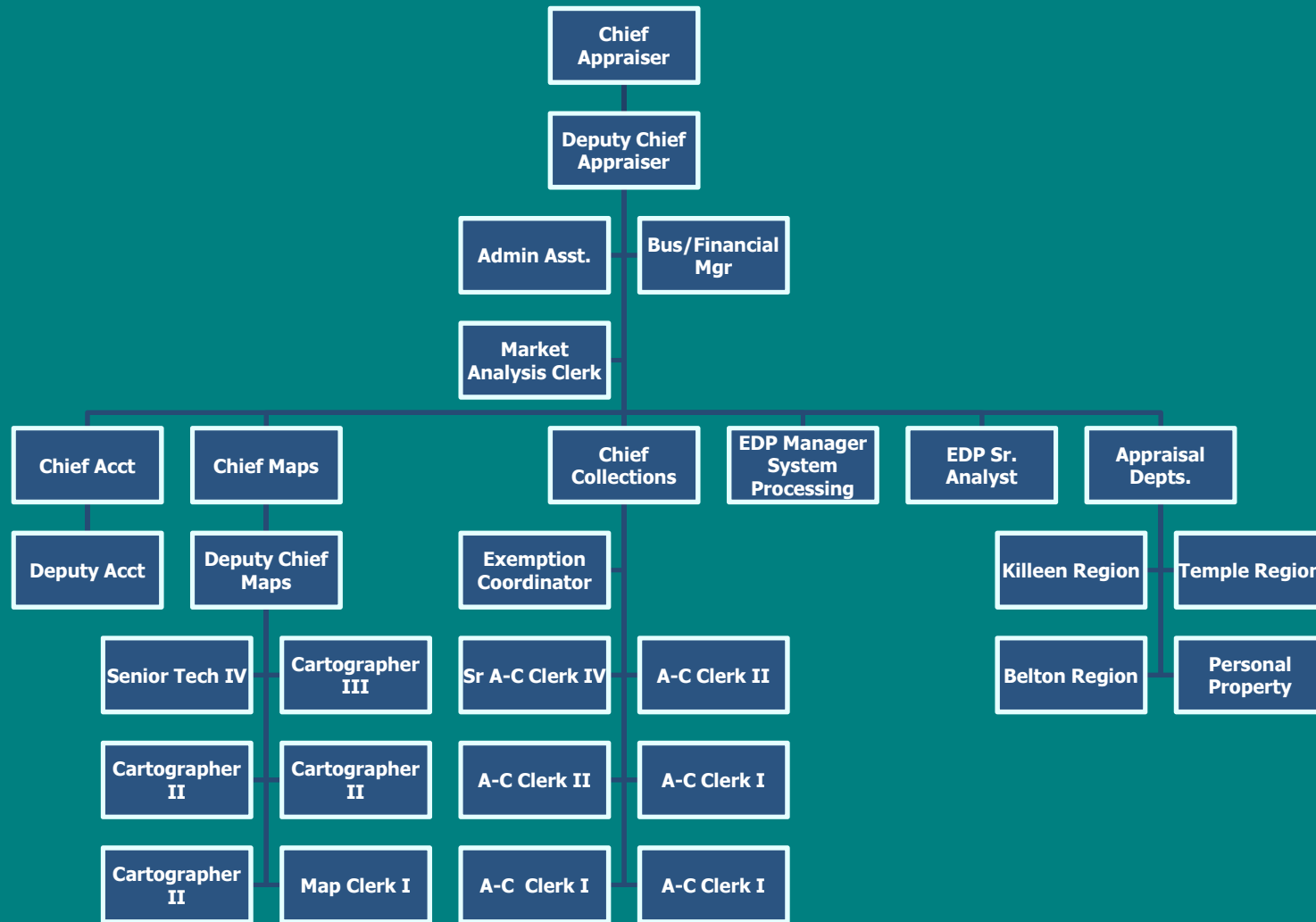
- 4 Administrative Staff
- 2 Tax Collections Accounting Staff
- 8 Mapping Staff
- 8 Tax Collections Staff
- 2 Data Processing Staff
- 16 Appraisers
- 10 Appraisal Clerks
- 1 Market Analysis

## ■ Key Personnel

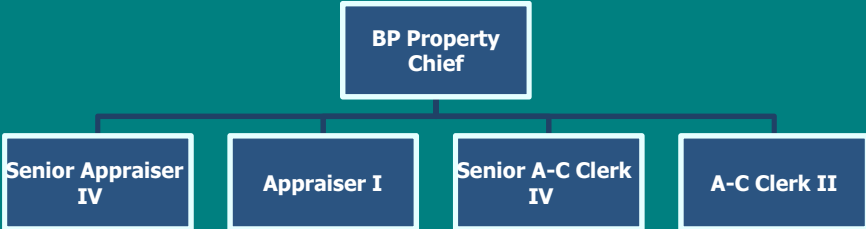
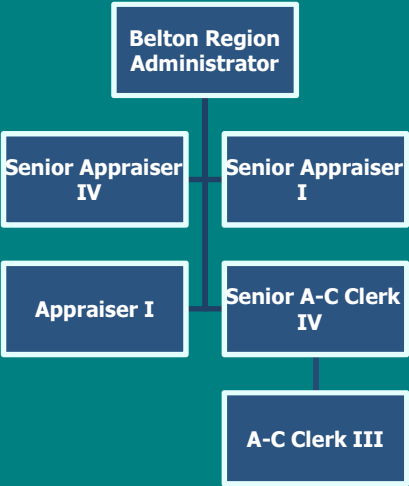
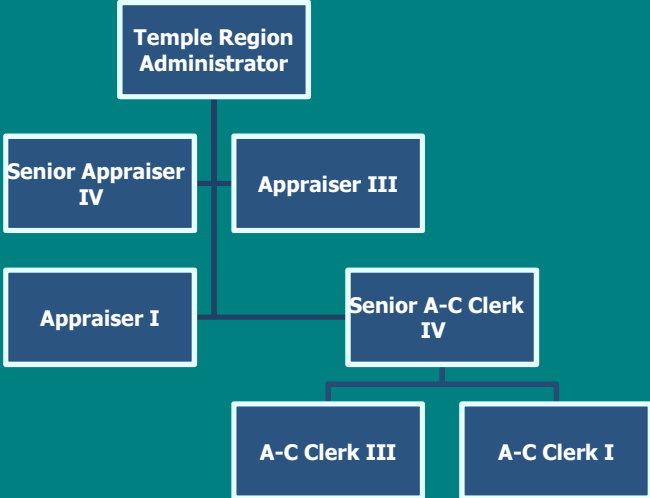
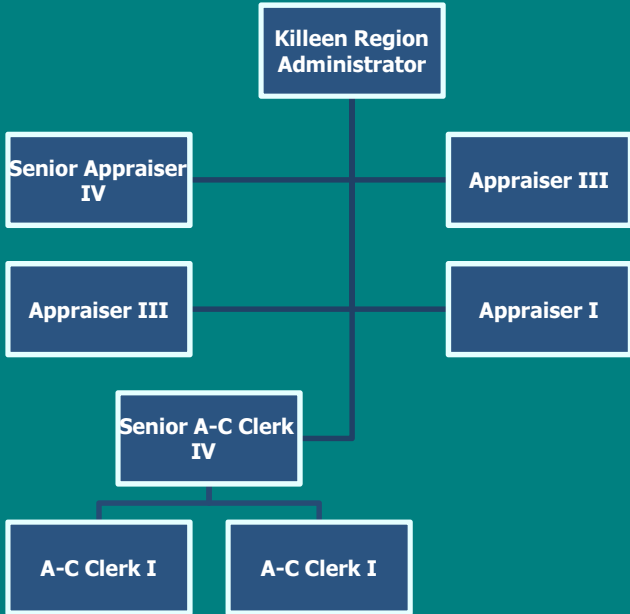
- Chief Appraiser – Marvin Hahn
- Deputy Chief Appraiser – Roger Chesser
- Executive Secretary – Linda Hearell
- Accounting – Vivian Mitchell
- Mapping – Wendy Collins
- Collections – Tammy Hubnik
- Data Processing – Sheri Johnston
- Personal Property – Thomas Hart
- Belton Appraisal – Michael Myers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



# Tax Appraisal District of Bell County

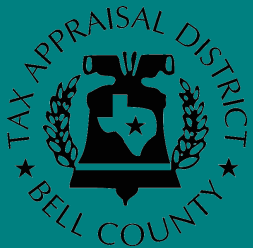


# Appraisal Departments



# 2014 Protest

- 4406 Protest Filed
  - 70 E-Filed
  - 495 scheduled for hearing
- 354 Dismissed for Failure to Appear
- 1477 Settlement & Wavier
- 2434 Withdrawn
- 3.0 Billion in Value contested



# 2014 Protest

Taxing Unit	Number of Protest
Bell County	4334
Academy ISD	131
Bartlett ISD	9
Belton ISD	836
Bruceville-Eddy ISD	9
Copperas Cove ISD	10
Florence ISD	26
Gatesville ISD	0
Holland ISD	18
Killeen ISD	2382
Lampasas ISD	3
Moody ISD	6
Rogers ISD	36
Rosebud-Lott ISD	2
Salado ISD	87
Temple ISD	759
Troy ISD	52

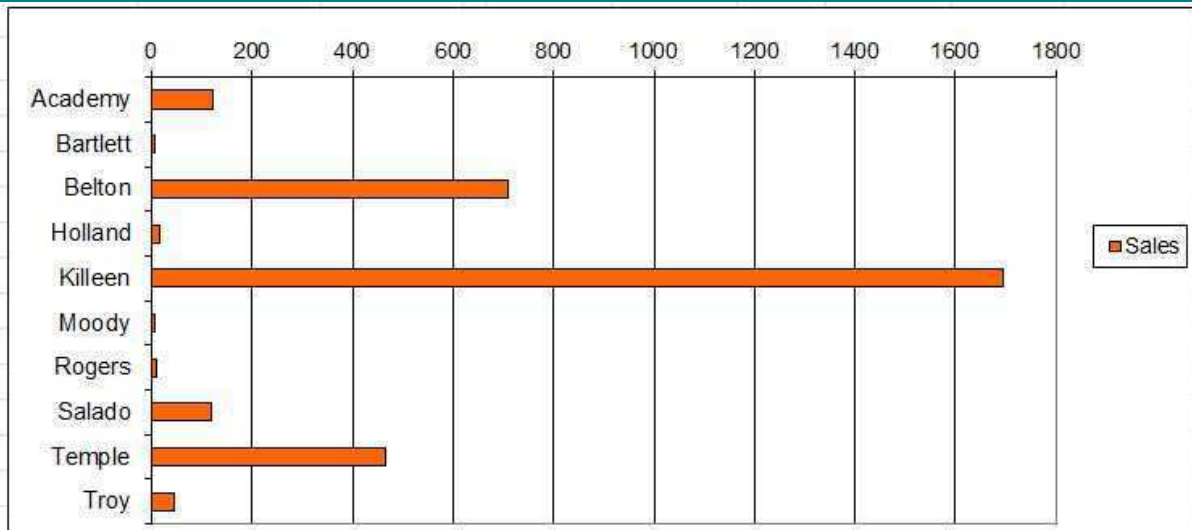
Taxing Unit	Number of Protest
City of Bartlett	6
City of Belton	208
City of Harker Heights	571
City of Holland	14
City of Killeen	1712
Morgan's Point Resort	23
City of Nolanville	21
City of Rogers	13
Village of Salado	33
City of Temple	1383
City of Troy	18
Central Texas College	2390
Temple College	1394
Temple Bio Science	1381
Donahoe Creek	7
Elm Creek	100
Clearwater	4326



### I.S.D. Sales Totals

01/01/2014 thru 2/28/2015

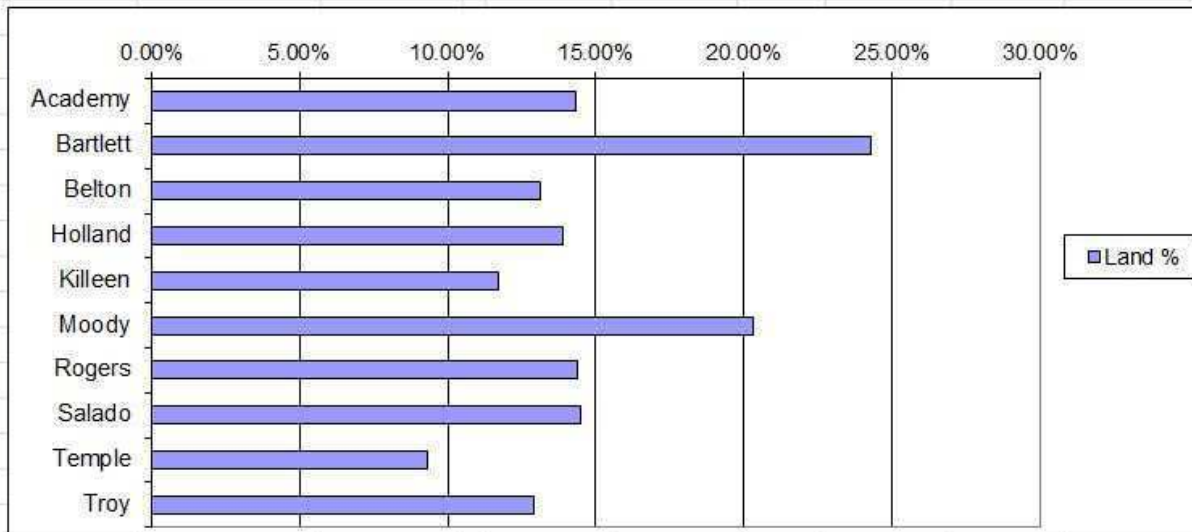
Academy	123
Bartlett	5
Belton	711
Holland	15
Killeen	1696
Moody	6
Rogers	8
Salado	118
Temple	464
Troy	46
<b>Total</b>	<b>3192</b>



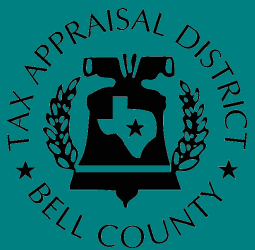
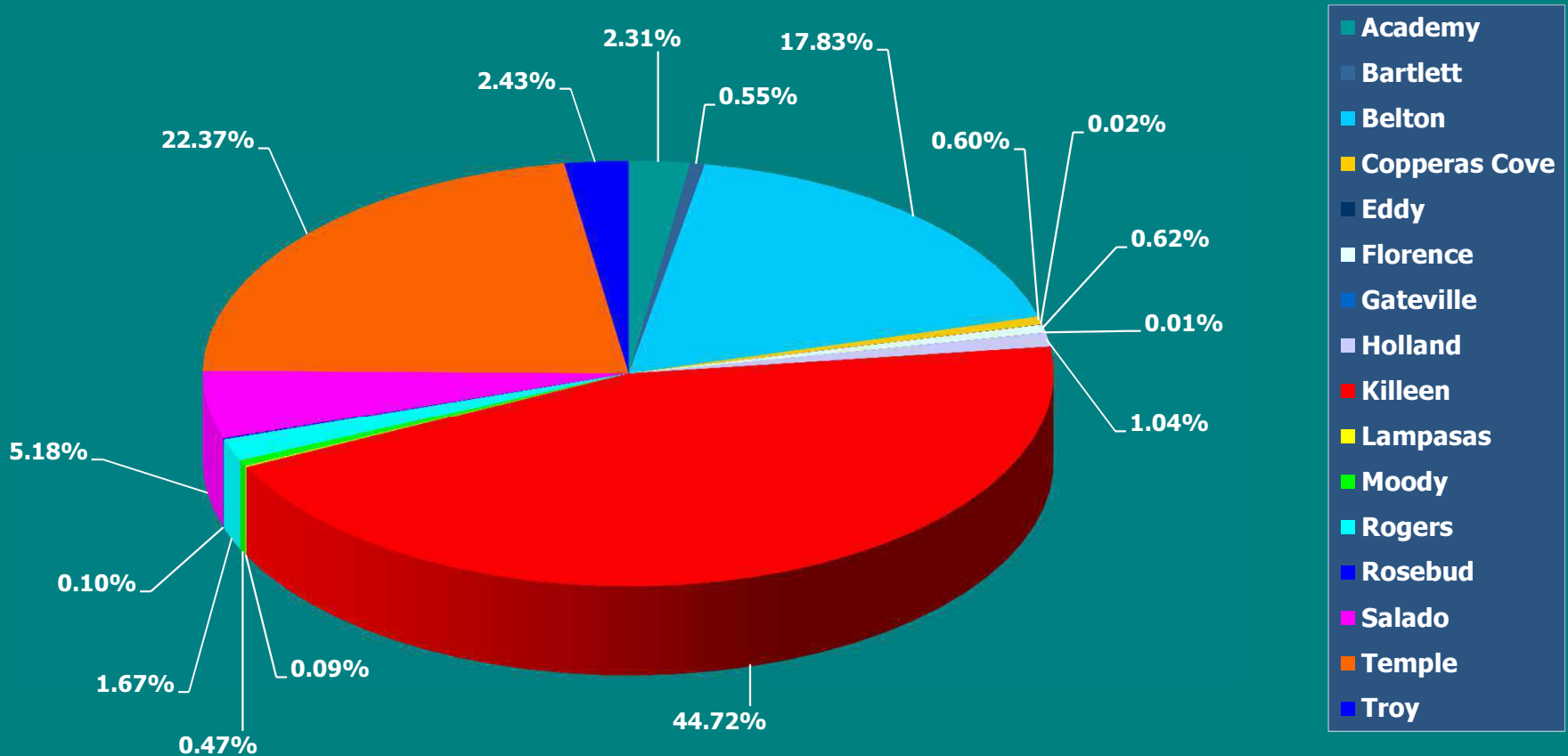
### I.S.D. Land/Sales Ratios

Final Ratio

Academy	14.32%
Bartlett	24.31%
Belton	13.14%
Holland	13.89%
Killeen	11.69%
Moody	20.30%
Rogers	14.39%
Salado	14.50%
Temple	9.30%
Troy	12.88%
<b>Average</b>	<b>14.87%</b>

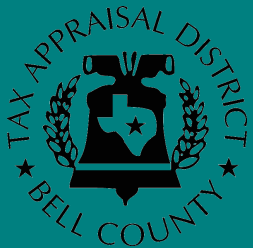
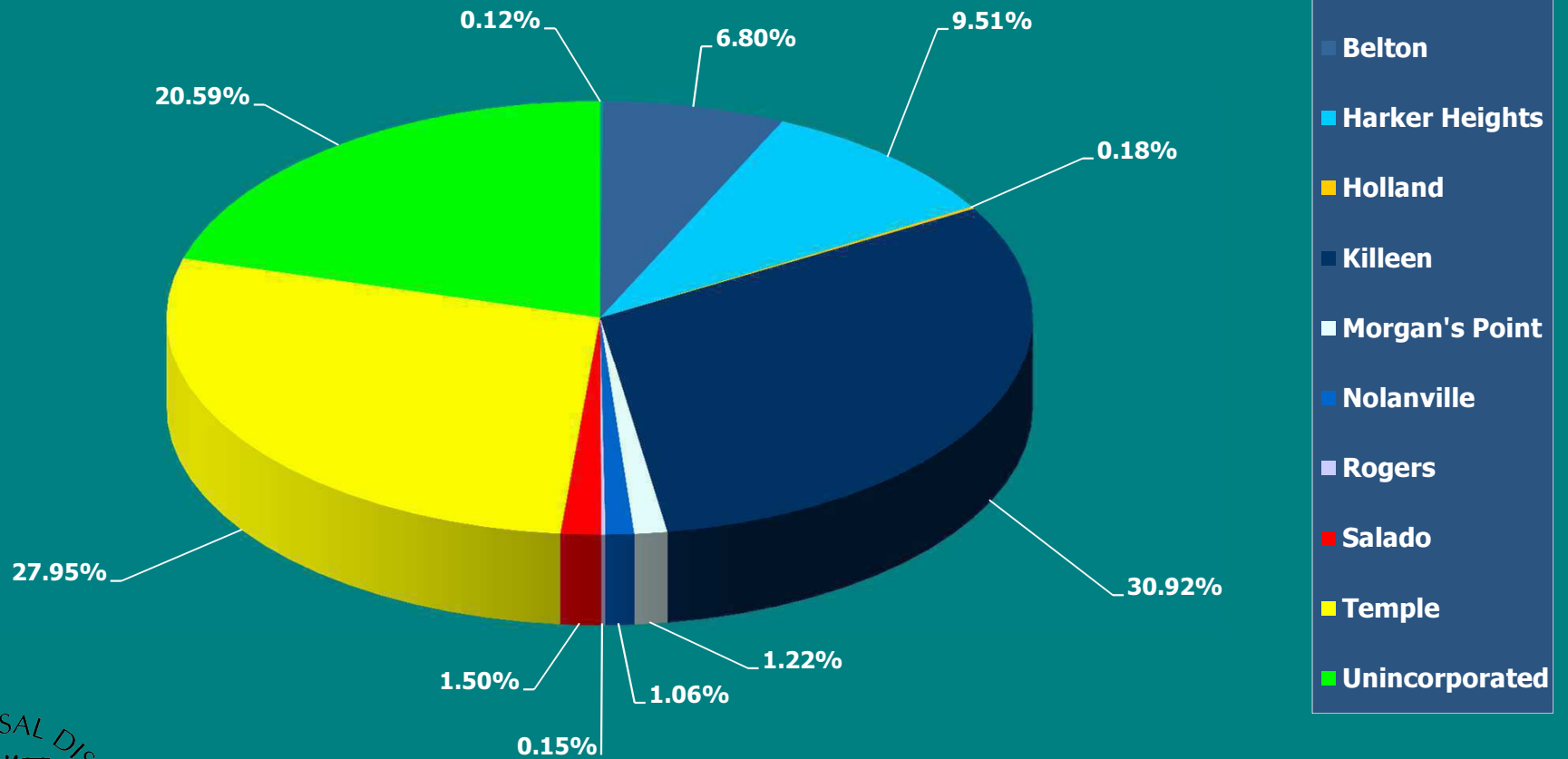


# VALUE DISTRIBUTION BY I.S.D.

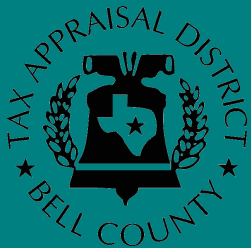
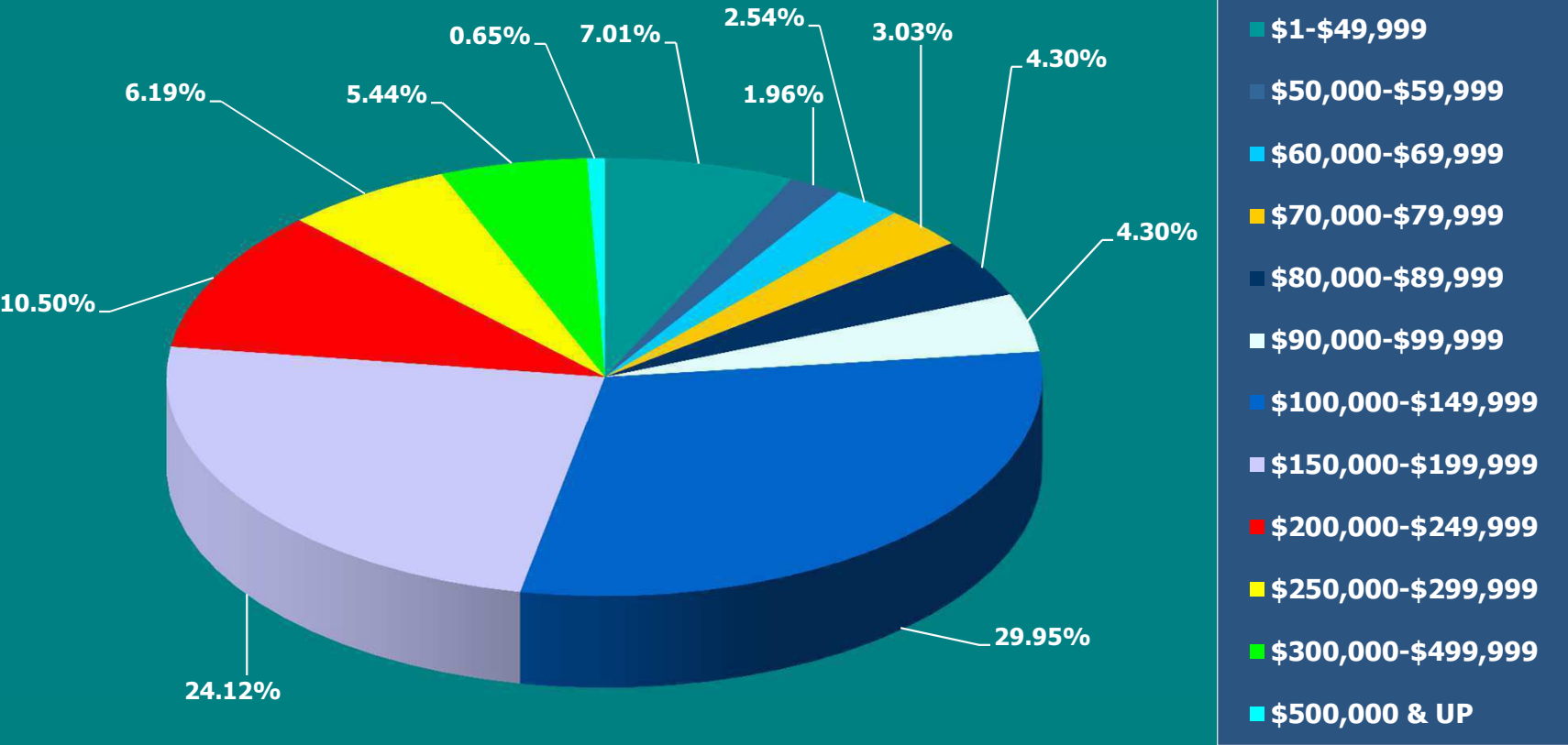




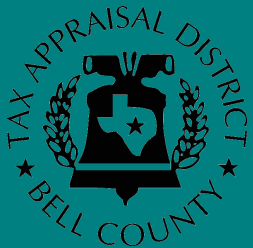
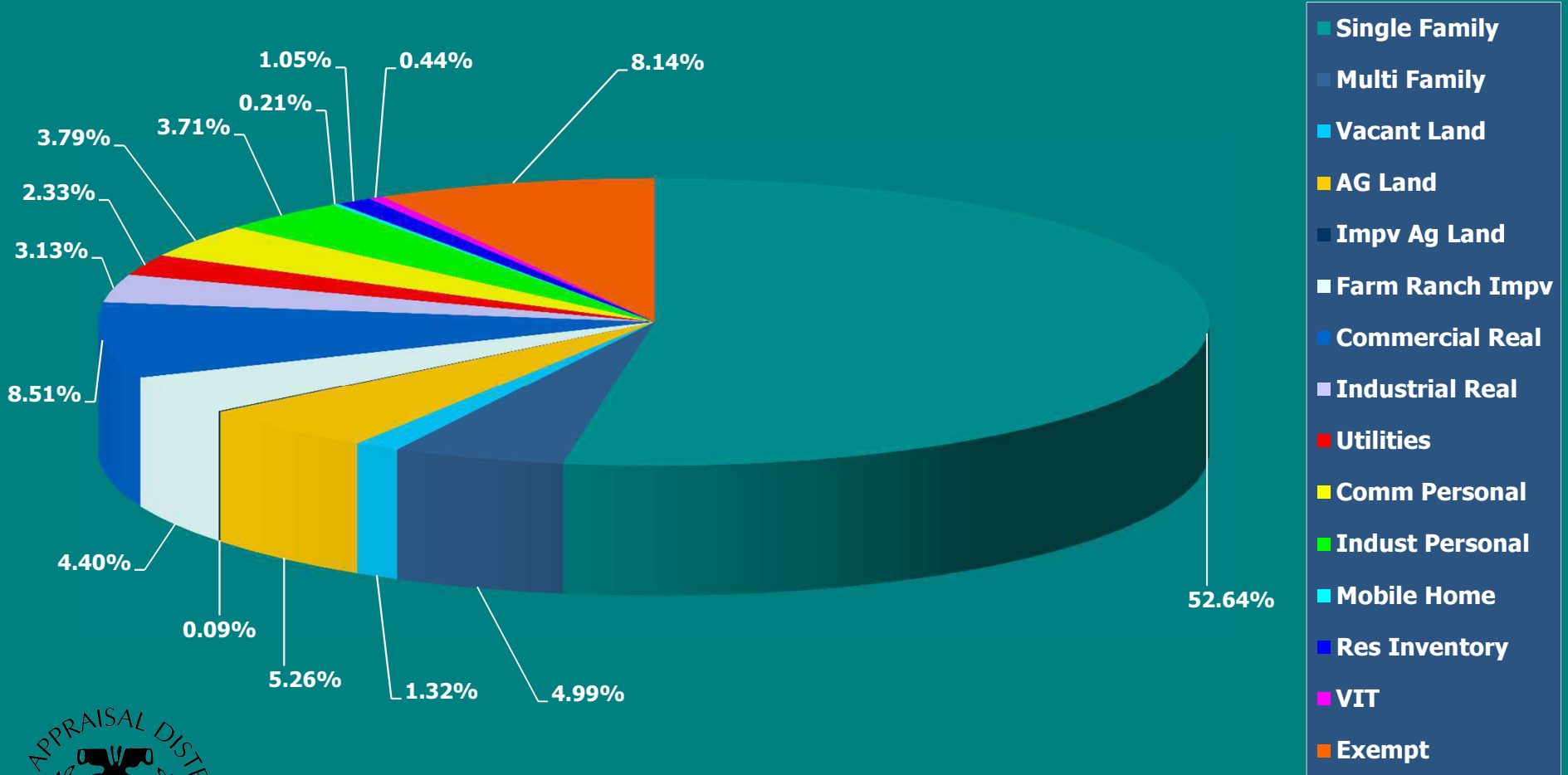
# VALUE DISTRIBUTION BY MUNICIPALITY



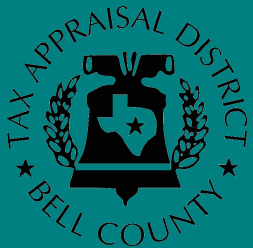
# Residential Sales by Value Stratum



# VALUE BY PROPERTY CLASS



# Killeen-Fort Hood Monthly Home Sales



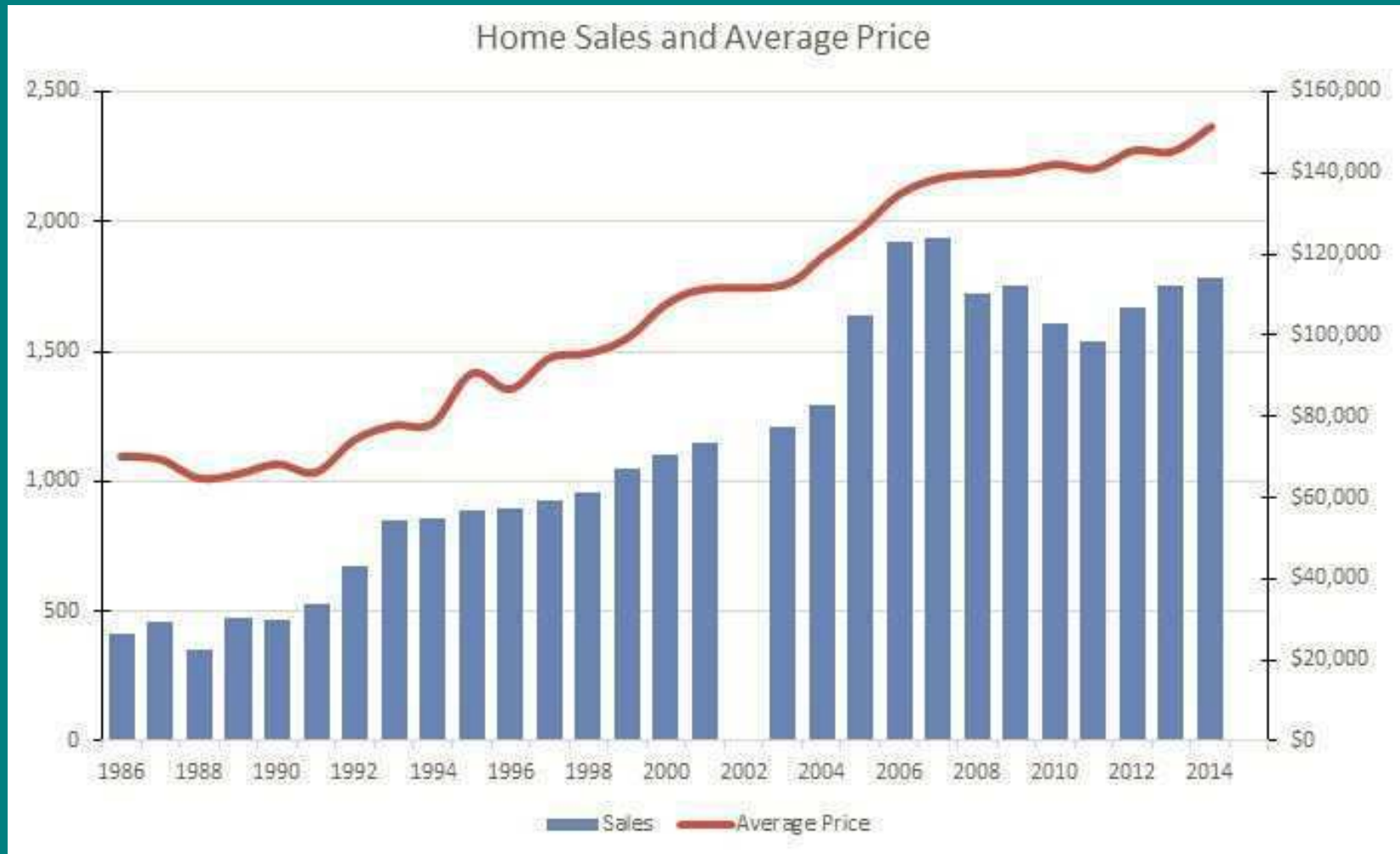
# Killeen-Fort Hood Home Sales and Average Price



# Temple-Belton Monthly Home Sales

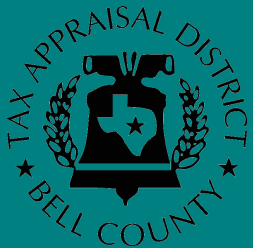


# Temple-Belton Home Sales and Average Price



# Relevant Numbers

- 161,114 Accounts
- 2015 Market Value of \$19.6 Billion
- 2014 Tax Levy \$351,128,655
- AG Market value \$1.03 Billion (432,809 acres)
- AG Productivity value \$83 Million
- Productivity Loss \$947 Million





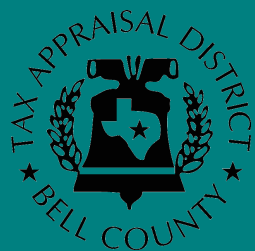
# Killeen Regional Office

Tammy Williams

10 Years in Property Tax Field

10 Years with Bell CAD

[tammy.williams@bellcad.org](mailto:tammy.williams@bellcad.org)



# Area of Responsibility

## ■ Municipalities

- Killeen
- Harker Heights
- Nolanville

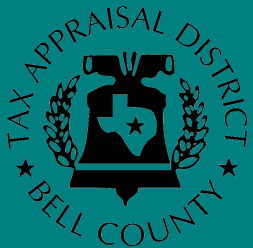
## ■ School Districts

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

# Killeen ISD

## New Construction

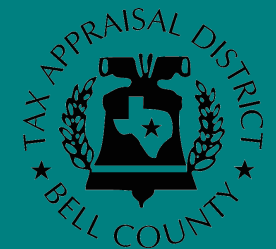
- **65** New Subdivisions totaling 616 new lots
- **1146** New Houses (Median Value **\$142,675**)  
720 in Killeen - 184 in Harker Hts - 58 in Nolanville
- **97** New Duplexes (Median Value **\$156,796**)  
79 in Killeen - 18 in Harker Hts
- **4** **New Town Houses**
- **25** New Commercial Buildings
- **\$226 Mil** Estimated increase from new improvements



# Killeen ISD

## New Commercial

- Panera
- In and Out Burger
- Dollar General and Family Dollar
- Valero and Stripes Convenience Stores
- Pain Specialists, Ambulatory Surgery and Scott and White Urgent Care
- Taco Bell and Wendy's new reconstruction
- First Texas State Bank and Navy Federal Credit Union
- Walmart Neighborhood Center in Harker Heights
- Gander Mountain (only at 40% complete construction as of Jan. 1, 2015)
- New Walmart in Killeen on Stan Schuelter (2016)
- CVS new for 2016



# SALES

■ Residential	2106	Median \$127,500
■ Duplex	119	Median \$135,000
■ Four Unit	68	Median \$174,900
■ Hotel	1	
■ Commercial	28	

# 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**

# Future

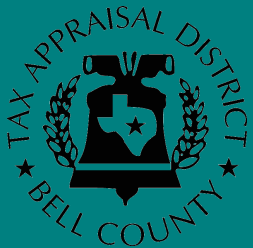
## January 1, 2015 Thru March 1, 2015

City of **Killeen** has issued

- New Residential Permits 154
- New Duplex Permits 38
- New Commercial Permits 10

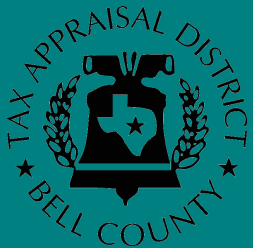
City of **Harker Heights** has issued

- New Residential Permits 43
- New Multi-Family Permits 8
- New Commercial Permits 3



# Belton Regional Office

Michael Myers  
20 years with BCAD





# Area of Responsibility

Academy

Bartlett

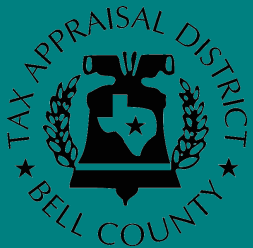
Belton

Holland

Moody

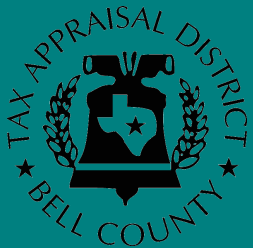
Morgan's Point

Salado



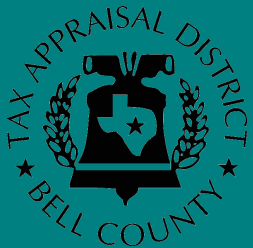
# Academy I.S.D.

- 146 New construction
- Median Appraised Value \$143,000
- 5 New subdivisions total of 254 new lots
- 150 Total Sales



# Belton I.S.D.

- 46 New subdivisions total of 846 new lots
- 436 New Houses (Median Appraised Value \$156,000) (74 in City of Belton) (Morgan's Point 5) (280 in City of Temple) (76 in Rural)
- 13 New Commercial
- 22 New Duplexes
- 1041 Total sales (Including City of Belton, Morgan's Point, Temple)



# Future

## Belton ISD

- New Subdivisions
- New Apartment
- New Commercial

## Bartlett I.S.D.

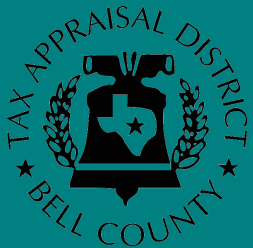
- 8 Total sales

## Holland I.S.D.

- 10 New construction
- 39 Total sales

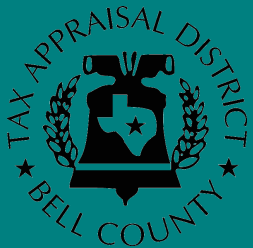
## Moody I.S.D.

- 23 Total sales



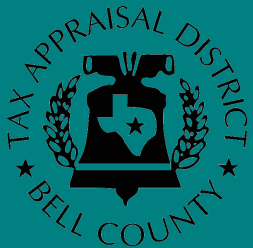
# Salado I.S.D.

- 11 New subdivisions total of 109 new lots
- 37 New Houses (Median Appraised Value \$267,167)
- 185 Total sales



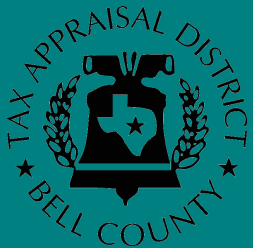
# City of Belton

- 20 New subdivisions total of 255 new lots
- 74 New Houses (Median Appraised Value \$149,000)
- 7 New Commercial
- 143 Permits
- 225 Total sales



# Morgan's Point Resort City

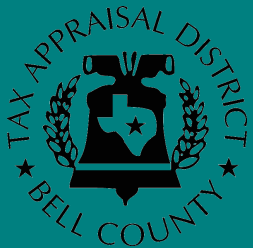
- 5 New Houses
- 149 Total sales
- Median Appraised Value \$126,250



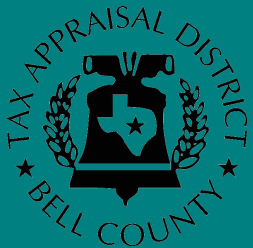


# Village of Salado

- Median Appraised Value \$226,500
- 64 Total sales



- City of Holland 11 Sales
- City of Academy 22 Sales
- City of Bartlett 7 Sales



# Reappraisal

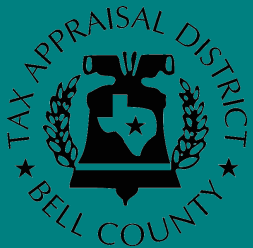
- All property in Academy, Bartlett, Belton, Holland, Moody, Salado School District, City of Academy, Bartlett, Belton, Holland, Morgan's Point, Salado was re-appraised for 2015 Tax year.
- Reappraisal of rural land in Bell County.
- All Hotel and Motels were reappraised for 2015 Tax year.

# Temple Regional Office

Cody Curry, Regional  
Administrator -Temple Office

9 Years in Property Tax Field

9 Years with Bell CAD



# Areas of Responsibility

Temple City

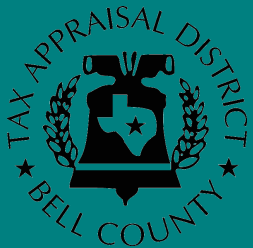
Troy City

Rogers City

Temple ISD

Troy ISD

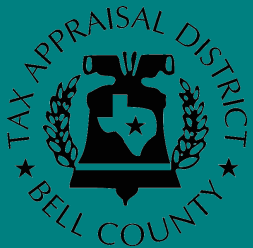
Rogers ISD



# Temple ISD

## New Construction

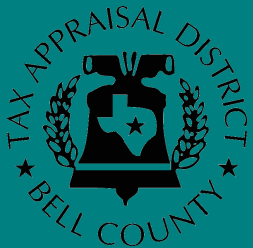
- **21** New Subdivisions totaling 225 New Lots
- **114** New Residences
- **\$144,500** Median Sales Price of New Homes



# Temple I.S.D.

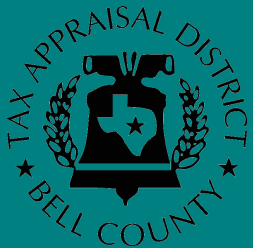
## Overview

■ Total Sales	680
■ Permits	406
■ New Commercial Buildings	13



# City of Temple

■ New Construction	623
■ Construction Permits	485
■ New Subdivisions	21 (225 lots)
■ Confirmed Sales	1123
■ New Duplexes	77

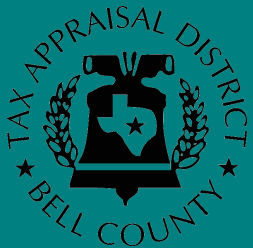




# Troy Area

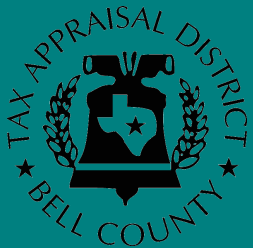
## Overview

- New Constructions 65
- Confirmed Sales 99
- \$141,500 Median Sales Price of New Homes



# Rogers Area Overview

■ New Constructions	7
■ New Subdivisions	1
■ Confirmed Sales	39

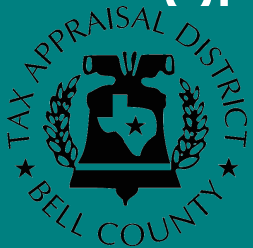


# REAPPRAISAL

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

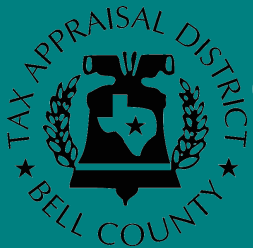


# 2014 Growth in Temple Area

BUCC-EES TRAVEL STOP

HOLIDAY INN EXPRESS-TEMPLE  
MEDICAL CENTER

TRI-SUPPLY SHOWROOM-TEMPLE  
INDUSTRIAL

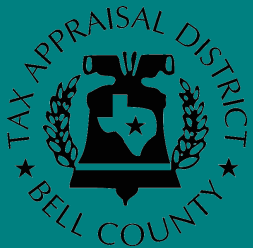


GARYLN SHELTON AUTO DEALERSHIP

# Thomas Hart

## Tax Appraisal District of Bell County

### 10 years



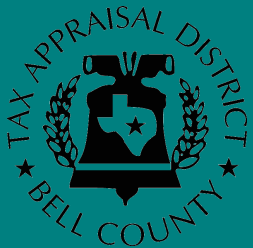
# Business Personal Property

3 Appraisers

2 Clerks

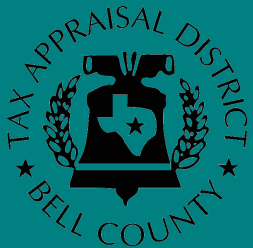
## Areas of Responsibility

All business personal property  
accounts in Bell County



# Recent and Future Growth

- Killeen/Harker Heights
  - Sam's Club
  - Walmart
  - Rooms To Go Furniture Store
  - Various Retail/Office Locations
- Temple
  - Walmart
  - Mattress Firm
  - Bucc-ee's Convenience Store
  - Valero Corner Store
  - Various Retail/Office Locations
- Belton
  - Valero Corner Store
  - Scott & White Temple West Pediatric Clinic
  - CVS
  - Scores Sports Bar
  - Various Retail/Office Locations



# 2015 CERTIFIED TOTALS

## CB - BELL COUNTY

Property Count: 161,191

Grand Totals

4/1/2016 10:14:11AM

Land		Value			
Homesite:		1,355,311,694			
Non Homesite:		1,361,712,228			
Ag Market:		1,044,760,119			
Timber Market:		0	<b>Total Land</b>	(+) 3,761,784,041	
Improvement		Value			
Homesite:		9,396,733,021			
Non Homesite:		4,689,975,554	<b>Total Improvements</b>	(+) 14,086,708,575	
Non Real		Count	Value		
Personal Property:	10,123		2,122,547,792		
Mineral Property:	0		0		
Autos:	3,956		35,674,221	<b>Total Non Real</b>	(+) 2,158,222,013
				<b>Market Value</b>	= 20,006,714,629
Ag		Non Exempt	Exempt		
Total Productivity Market:		1,044,513,080	247,039		
Ag Use:		84,555,617	3,741	<b>Productivity Loss</b>	(-) 959,957,463
Timber Use:		0	0	<b>Appraised Value</b>	= 19,046,757,166
Productivity Loss:		959,957,463	243,298	<b>Homestead Cap</b>	(-) 18,218,399
				<b>Assessed Value</b>	= 19,028,538,767
				<b>Total Exemptions Amount</b>	(-) 2,870,401,425
				<b>(Breakdown on Next Page)</b>	
				<b>Net Taxable</b>	= 16,158,137,342

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	164,833,403	95,677,899	346,106.20	473,636.23	1,722		
DPS	2,473,353	1,742,138	6,300.14	7,944.74	24		
OV65	1,902,553,523	1,478,505,506	4,938,373.95	5,249,398.42	15,703		
<b>Total</b>	<b>2,069,860,279</b>	<b>1,575,925,543</b>	<b>5,290,780.29</b>	<b>5,730,979.39</b>	<b>17,449</b>	<b>Freeze Taxable</b>	(-) 1,575,925,543
<b>Tax Rate</b>	<b>0.421200</b>						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	369,119	181,654	65,503	116,151	5		
OV65	11,136,752	9,435,668	7,809,078	1,626,590	66		
<b>Total</b>	<b>11,505,871</b>	<b>9,617,322</b>	<b>7,874,581</b>	<b>1,742,741</b>	<b>71</b>	<b>Transfer Adjustment</b>	(-) 1,742,741
						<b>Freeze Adjusted Taxable</b>	= 14,580,469,058

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 66,703,715.96 = 14,580,469,058 \* (0.421200 / 100) + 5,290,780.29

Tif Zone Code	Tax Increment Loss
BETIF1	102,759,023
KITIF2	7,446,897
TETIF1	661,156,314
TETIF2	10,853,778
Tax Increment Finance Value:	782,216,012
Tax Increment Finance Levy:	3,294,693.84



**2015 CERTIFIED TOTALS**

Property Count: 161,191

CB - BELL COUNTY  
Grand Totals

4/1/2016

10:14:17AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	11	260,336,228	0	260,336,228
CH	33	2,459,954	0	2,459,954
CHODO	1	6,153,333	0	6,153,333
DP	1,783	13,386,952	0	13,386,952
DPS	24	200,000	0	200,000
DV1	2,307	0	16,258,217	16,258,217
DV1S	309	0	1,421,436	1,421,436
DV2	1,946	0	16,254,489	16,254,489
DV2S	136	0	947,751	947,751
DV3	2,487	0	23,643,743	23,643,743
DV3S	178	0	1,621,463	1,621,463
DV4	5,728	0	47,064,313	47,064,313
DV4S	660	0	6,639,106	6,639,106
DVCH	1	0	111,641	111,641
DVHS	3,905	0	555,832,854	555,832,854
DVHSS	214	0	23,833,342	23,833,342
EX	4	0	194,790	194,790
EX-XD	1	0	87,235	87,235
EX-XG	24	0	2,698,175	2,698,175
EX-XI	48	0	26,097,129	26,097,129
EX-XJ	213	0	99,188,892	99,188,892
EX-XJ (Prorated)	1	0	47,764	47,764
EX-XL	75	0	10,207,034	10,207,034
EX-XL (Prorated)	2	0	394,459	394,459
EX-XR	158	0	41,441,557	41,441,557
EX-XU	2	0	171,314	171,314
EX-XV	8,239	0	1,405,108,726	1,405,108,726
EX-XV (Prorated)	24	0	646,411	646,411
EX366	164	0	37,141	37,141
FR	5	0	0	0
LIH	2	0	3,029,955	3,029,955
MASSS	24	0	4,866,652	4,866,652
OV65	15,753	234,931,214	0	234,931,214
OV65S	1,052	15,469,639	0	15,469,639
PC	62	49,618,516	0	49,618,516
<b>Totals</b>		<b>582,555,836</b>	<b>2,287,845,589</b>	<b>2,870,401,425</b>

**2015 CERTIFIED TOTALS**

Property Count: 161,191

CB - BELL COUNTY  
Grand Totals

4/1/2016 10:14:17AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	86,513		\$234,623,395	\$10,317,038,601
B	MULTIFAMILY RESIDENCE	5,261		\$23,490,981	\$958,217,425
C1	VACANT LOTS AND LAND TRACTS	16,084		\$0	\$253,891,325
D1	QUALIFIED AG LAND	9,710	436,334.8828	\$0	\$1,044,506,925
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	1,145		\$909,867	\$16,718,292
E	FARM OR RANCH IMPROVEMENT	7,666	45,108.2415	\$17,272,010	\$848,955,470
F1	COMMERCIAL REAL PROPERTY	5,076		\$54,752,503	\$1,638,823,681
F2	INDUSTRIAL REAL PROPERTY	193		\$422,780,215	\$959,374,882
J1	WATER SYSTEMS	7		\$0	\$265,500
J2	GAS DISTRIBUTION SYSTEM	22		\$0	\$17,302,948
J3	ELECTRIC COMPANY (INCLUDING CO-OP	123		\$0	\$295,083,651
J4	TELEPHONE COMPANY (INCLUDING CO-	58		\$0	\$44,046,790
J5	RAILROAD	51		\$0	\$81,282,648
J6	PIPELAND COMPANY	183		\$0	\$22,158,258
J7	CABLE TELEVISION COMPANY	27		\$0	\$26,994,446
L1	COMMERCIAL PERSONAL PROPERTY	12,408		\$1,629,000	\$800,094,030
L2	INDUSTRIAL PERSONAL PROPERTY	697		\$0	\$754,593,371
M1	TANGIBLE OTHER PERSONAL, MOBILE H	5,025		\$1,573,424	\$41,517,160
O	RESIDENTIAL INVENTORY	7,095		\$87,047,178	\$201,884,049
S	SPECIAL INVENTORY TAX	206		\$0	\$85,989,307
X	TOTALLY EXEMPT PROPERTY	8,985		\$28,183,315	\$1,597,975,870
	<b>Totals</b>		<b>481,443.1243</b>	<b>\$872,261,888</b>	<b>\$20,006,714,629</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