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| 2020 Annual Report  Tax Appraisal District of Bell County |
| |  |  |  | | --- | --- | --- | | Billy White | Chief Appraiser |  | |

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# Foreword

Appraisal districts (CADs) are considered a political subdivision of the state. Appraisal districts are established in each county. (TPTC 6.01(a)) and their boundaries are the same as the county’s boundaries (TPTC 6.02(a)). Districts are responsible for appraising property in the district for ad valorem tax purposes of each taxing unit (independent school districts, cities, counties, college districts, and other taxing districts) that imposes ad valorem taxes on property in the district (TPTC 6.01(b)). They also administer property tax exemptions, maintain parcel map layers and parcel history.

The Tax Appraisal District of Bell County (TADBC) is responsible for the valuation of over 173,000 parcels within Bell County covering 1,088 square miles. TADBC is responsible for the assessment of properties within 38 taxing entities. TADBC also provides assessment and collection services for 32 of those entities.

The appraisal district is governed by a board of directors that are appointed by the taxing entities to two-year terms. Generally, appraisal district boards of directors consist of five to six directors. Five directors are appointed by the taxing units. If the five appointed does not include the county assessor-collector, then the assessor-collector serves as a non-voting member (TPTC 6.03(a)). Appointments are made based on each taxing unit’s percentage of tax levy of all tax levy of all taxing units within the district.

Sec 6.031 in the Texas Property Tax Code allows for changes in board of director membership and selection. It allows for the Board of Directors to be increased to no more than 13 directors. A resolution put in place in 1985 by the Tax Appraisal District of Bell County Board of Directors allows for seven directors and for appointments to be made by specific entities rather than by percentage of levy. Killeen ISD, City of Killeen, Temple ISD, City of Temple, and Bell County appoint one director each. Belton ISD and City of Belton together appoint one director and all other entities appoint the last director by vote based on levy percentages.

Boards of Directors are responsible for hiring a chief appraiser, approving contracts, and adopting an annual budget. The directors have no authority to set values or appraisal methods. The chief appraiser is the chief administrator of the appraisal offices (TPTC 6.05(c)). The chief appraiser may employ and compensate professional, clerical, and other personnel as provided by the appraisal district budget. The chief appraiser’s primary duty is to discover, list, review and appraise all taxable property in the appraisal district using generally accepted appraisal techniques.

# Board of Directors

Title Member Appointed By

Chairman Royce Matkin City of Killeen

Vice Chairman/Secretary Jared Bryan All other eligible entities

Member Barry Harper / Ray Severn City of Belton, Belton ISD

Member Skip Carruth City of Temple

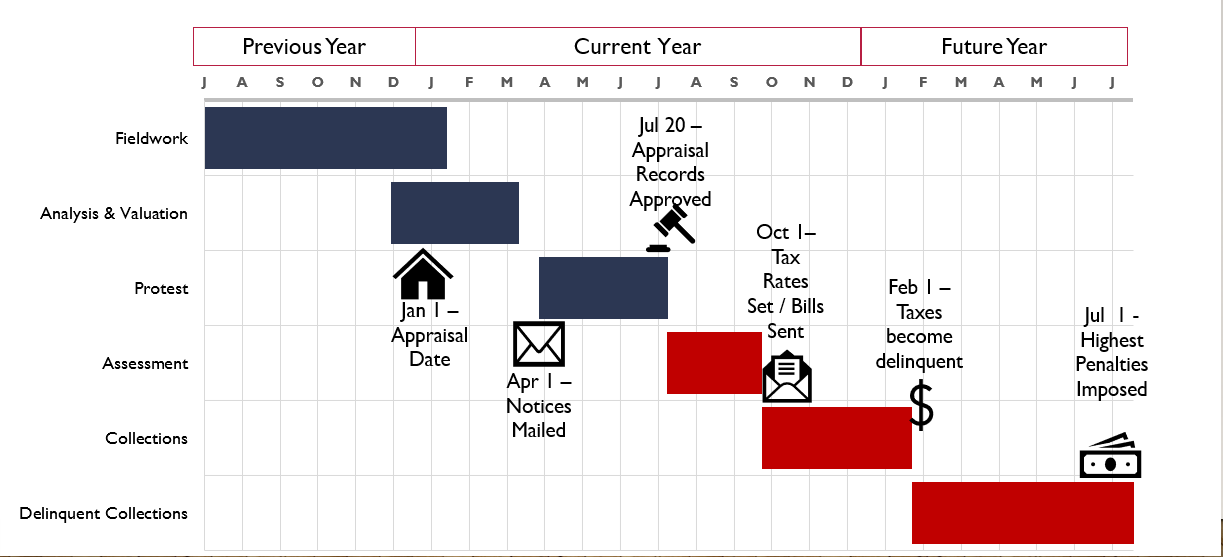
Member Susan Jones Killeen ISD

Member Vivian Suarez / Kevin Koch Temple ISD

Member Howard “Scot” Arey Bell County

# Property Tax Calendar & Phases

|  |  |
| --- | --- |
| January 1st | Date as of which appraisal districts are required to value property as of and determine exemption eligibility |
| January 31st | Deadline to pay taxes |
| February 1st | Penalties and Interest begin accruing on taxes not yet paid |
| April 1st | Notices of appraised value are sent |
| May 15th | Deadline for most properties to file an appeal with the Appraisal Review Board |
| July 25th | Appraisal districts certify current appraisal roll to the taxing entitles |
| August – September | Taxing Units adopt tax rates |
| October | Tax statements (bills) sent |



# Appraisal District Operations

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2016 | 2017 | 2018 | 2019 | 2020 |
| Budget | $4,307,630 | $4,475,530 | $4,651,530 | $5,064,230 | $5,238,693 |
| Market Value | $20,897,453,425 | $22,581,289,680 | $23,435,859,067 | $26,281,008,073 | $29,980,938,519 |
| Accounts | | | | | |
| Residential | 105,957 | 104,252 | 106,836 | 107,424 | 107,922 |
| Commercial | 6,266 | 6,315 | 6,352 | 6,501 | 11,839 |
| Business Personal Property | 15,947 | 18,374 | 18,296 | 18,478 | 14769 |
| Land | 26,239 | 26,412 | 26,529 | 27,392 | 34,992 |
| Minerals | 0 | 0 | 0 | 0 | 0 |
| Exempt | 9,214 | 9,393 | 9,571 | 9,568 | 9671 |
| Total | 163,623 | 164,746 | 167,584 | 169,363 | 179,193 |
| Number of Personnel | | | | | |
| Budgeted Number of Personnel | 51 | 51 | 51 | 51 | 51 |
| Number of Personnel | 50 | 50 | 49 | 49 | 48 |
| Administration | 4 | 4 | 4 | 4 | 4 |
| Collection & Customer Services | 18 | 18 | 15 | 15 | 14 |
| Mapping / Records Services | 8 | 8 | 8 | 8 | 7 |
| Information Systems | 2 | 2 | 2 | 2 | 3 |
| Appraisal Services | 18 | 18 | 21 | 20 | 20 |

The Tax Appraisal District of Bell County employs up to 51 employees. TADBC operates 3 offices. The main office is in Belton, with satellite offices at each of the Bell County Killeen and Temple Annex Buildings. The Belton office houses the majority of TADBC’s staff and provides all services to include records, research, appeals processing and collections. The Killeen and Temple offices each provide information, collection, and exemption services.

Thirteen of the staff members have obtained their Registered Professional Appraiser License with the Texas Department of Licensing (TDLR). One staff member has obtained their Registered Tax Collector and Four staff members have obtained their Registered Tax Assessor with TDLR.

# 

# Budget

The budget must be prepared and presented each year to the Board of Directors and the taxing entities by June 15th. It must then be approved in a public hearing by the Board of Director’s and sent to the taxing entities. The Tax Appraisal District of Bell County’s budget begins October 1st for each year. The budget outlines goals, objectives, and programs to be accomplished, operating and maintenance expenditures, personnel breakdown with staffing level and salary ranges schedule of capitalized equipment to be purchased.

The adopted budget is then allocated to each taxing unit as a percentage determined by that unit’s levy percentage of the total levies of all taxing entitles.

Financial Statements are audited annually by a Certified Public Accountant in accordance with generally accepted auditing standards. Results of the audit are presented to the Board of Directors.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Tax Year | 2016 | 2017 | 2018 | 2019 | 2020 |
| Budget | $4,307,630 | $4,475,530 | $4,651,530 | $5,064,230 | $5,238,693 |
| % Change | 5.72% | 3.90% | 3.93% | 8.87% | 3.45% |

The adopted budget is then allocated to each taxing unit as a percentage determined by that unit’s levy percentage of the total levies of all taxing entitles. Below show the past years’ allocations by taxing entity types.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Budget Allocations | 2016 | 2017 | 2018 | 2019 | 2020 |
| School Districts / ISD | $2,084,833 | $2,170,075 | $2,275,105 | $2,558,365 | $2,649,745 |
| Cities | $982,116 | $1,022,259 | $1,061,509 | $1,120,057 | $1,160,479 |
| County | $797,651 | $830,255 | $857,115 | $901,317 | $933,744 |
| College Districts | $220,267 | $229,270 | $228,780 | $237,916 | $246,475 |
| Water Districts | $10,083 | $10,495 | $27,552 | $29,938 | $48,250 |
| Health / Bioscience District | $12,582 | $13,097 | $11,267 | $11,860 | $12,286 |
| Municipal Utility Districts | $77 | $79 | $2,205 | $4,777 | $4,948 |

# Budget Comparisons

Similar appraisal districts have been compared below to the show the cost per parcel to produce the appraisal roll. This is calculated by dividing the total budget by the total number of parcels. All values are as reported in the 2019 Operations Survey published the Texas Comptroller. Budgets listed below are for all operations of that appraisal district. Only Bell, Midland and Lubbock also conduct assessment and collection operations.

|  |  |  |  |
| --- | --- | --- | --- |
| District | Parcels | Budget | Budget / Parcel |
| Jefferson | 150,010 | $7,216,898 | $48.11 |
| Webb | 149,689 | $5,987,471 | $40.00 |
| Nueces | 214,433 | $8,243,638 | $38.44 |
| Galveston | 194,671 | $6,001,154 | $30.83 |
| Lubbock | 147,155 | $4,500,163 | $30.58 |
| Smith | 177,600 | $4,941,045 | $27.82 |
| Potter/Randall | 145,296 | $4,008,335 | $27.59 |
| Brazos | 136,849 | $3,528,665 | $25.79 |
| Bell | 169,363 | $3,753,330 | $22.16 |
| Midland | 225,750 | $3,546,674 | $15.71 |

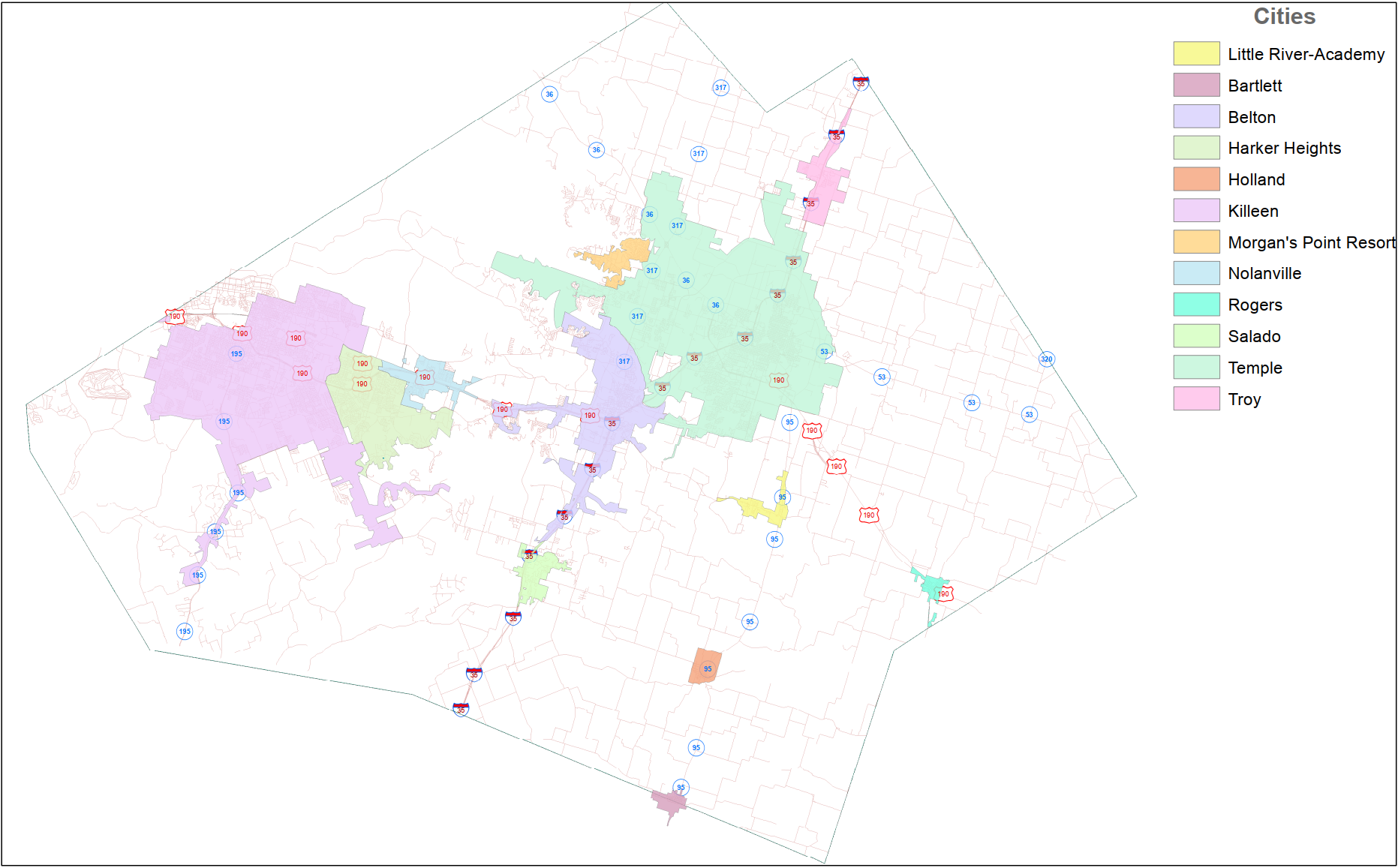
Similar appraisal districts have been compared below to demonstrate appraisal and operating efficiencies based on how much it cost to produce a market value appraisal roll. This is a cost / budget percentage obtained by dividing the market value by each district’s budget. All values are as reported in the 2019 Operations Survey published by the Texas Comptroller. Budgets listed below are for all operations of that appraisal district. Only Bell, Midland and Lubbock also conduct assessment and collection operations.

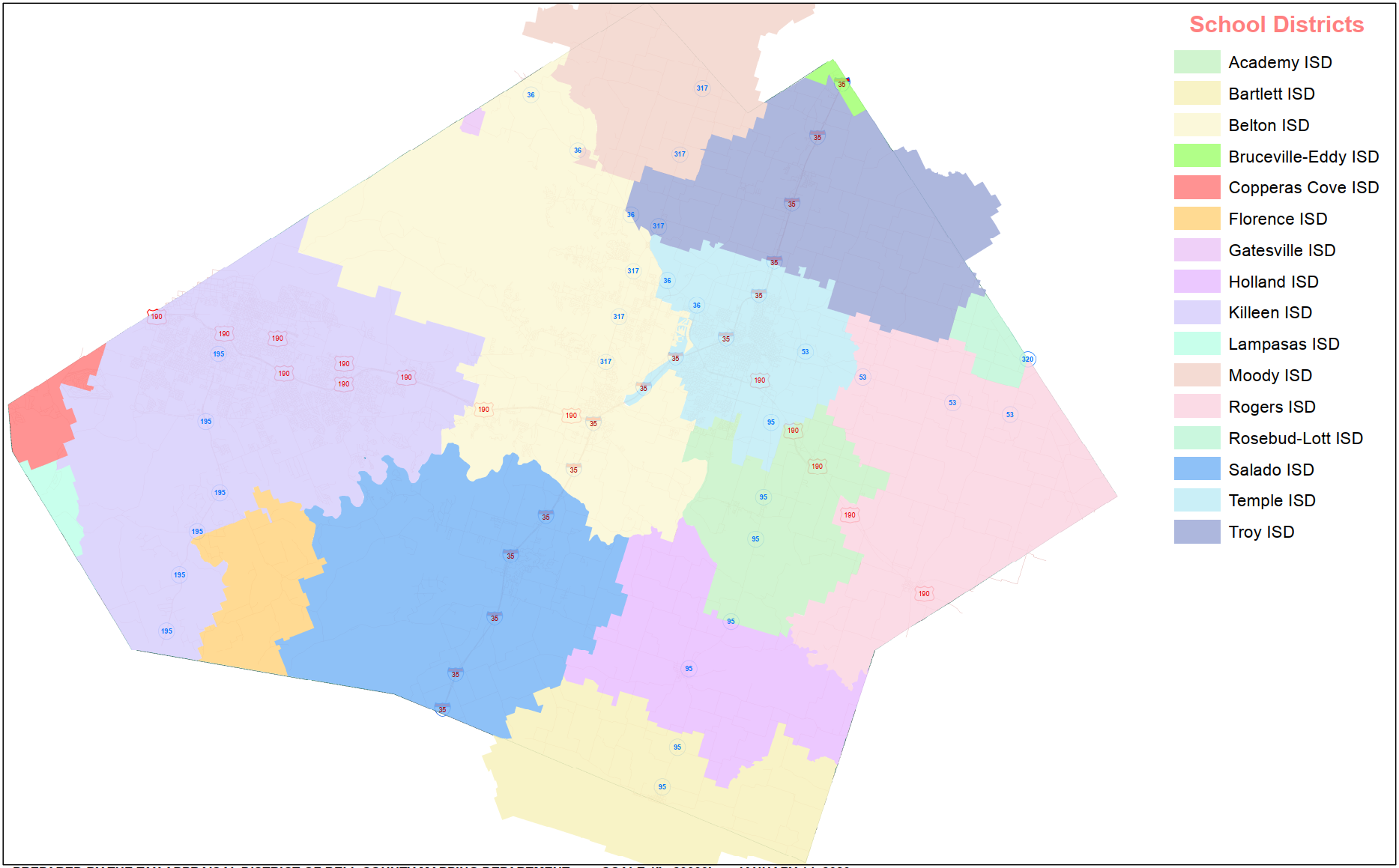
|  |  |  |  |
| --- | --- | --- | --- |
| District | Market Value | Budget | Budget / Parcel |
| Jefferson | $33,517,642,968 | $7,216,898 | 0.000215 |
| Webb | $29,085,599,022 | $5,987,471 | 0.000205 |
| Smith | $24,382,228,393 | $4,941,045 | 0.000203 |
| Lubbock | $23,025,984,466 | $4,500,163 | 0.000195 |
| Nueces | $43,372,626,740 | $8,243,638 | 0.000190 |
| Potter/Randall | $23,412,814,693 | $4,008,335 | 0.000171 |
| Galveston | $41,397,045,854 | $6,001,154 | 0.000145 |
| Bell | $26,813,253,743 | $3,753,330 | 0.000140 |
| Brazos | $26,113,631,834 | $3,528,665 | 0.000135 |
| Midland | $41,985,868,029 | $3,546,674 | 0.000084 |

# Taxing Entities Served

TADBC serves 39 taxing entities. For all these entities, TADBC provides appraisal services for all parcels within Bell County boundaries. For most of the entities, TADBC also provides assessment and collection services. Out of the 254 counties in Texas, 106 counties have the appraisal districts provide collections services. Since the establishment of the Tax Appraisal District of Bell County, the TADBC has collected taxes for the county and most of the other entities within Bell County.

|  |  |  |  |
| --- | --- | --- | --- |
| TAXING ENTITY | Appraise | | Collect |
| COUNTY | | | |
| BELL COUNTY | Y | | Y |
| ROAD DISTRICT | Y | | Y |
| INDEPENDENT SCHOOL DISTRICTS | | | |
| ACADEMY ISD | Y | | Y |
| BARTLETT ISD | Y | | Y |
| BELTON ISD | Y | | Y |
| BRUCEVILLE-EDDY ISD | Y | |  |
| COPPERAS COVE ISD | Y | |  |
| FLORENCE ISD (Collect only taxes within Bell County) | Y | | Y |
| GATESVILLE ISD | Y | |  |
| HOLLAND ISD | Y | | Y |
| KILLEEN ISD | Y | | Y |
| LAMPASAS ISD | Y | |  |
| MOODY ISD | Y | |  |
| ROGERS ISD | Y | | Y |
| ROSEBUD-LOTT ISD | Y | |  |
| SALADO ISD | Y | | Y |
| TEMPLE ISD | Y | | Y |
| TROY ISD | Y | | Y |
| CITIES | | | |
| CITY OF BARTLETT | Y | | Y |
| CITY OF BELTON | Y | | Y |
| CITY OF HARKER HEIGHTS | Y | | Y |
| CITY OF HOLLAND | Y | | Y |
| CITY OF KILLEEN | Y | | Y |
| MORGAN'S POINT RESORT | Y | | Y |
| CITY OF NOLANVILLE | Y | | Y |
| CITY OF ROGERS | Y | | Y |
| VILLAGE OF SALADO | Y | | Y |
| CITY OF TEMPLE | Y | | Y |
| CITY OF TROY | Y | | Y |
| TAXING ENTITY | | **Appraise** | **Collect** |
| WATER DISTRICTS | | | |
| CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT | | Y | Y |
| ELM CREEK | | Y | Y |
| BELL COUNTY WCID# 3 | | Y | Y |
| BELL COUNTY WCID# 6 | | Y | Y |
| DONAHOE CREEK | | Y | Y |
| COLLEGE DISTRICTS | | | |
| CENTRAL TEXAS COLLEGE | | Y | Y |
| TEMPLE COLLEGE | | Y | Y |
| MUNICIPAL UTILITY DISTRICTS | | | |
| BELL COUNTY MUNICIPAL UTILITY DISTRICT #1 | | Y | Y |
| BELL COUNTY MUNICIPAL UTILITY DISTRICT #2 | | Y | Y |
| HEALTH & BIOSCIENCE DISTRICT | | | |
| TEMPLE HEALTH & BIOSCIENCE DISTRICT | | Y | Y |





# Tax Collection Operations

The Tax Appraisal District of Bell County provides tax collection for 33 of the taxing entities and tax-rate calculation services for 30 of the entities served. These services include:

* Calculation of the effective tax rates, and rollback tax rates
* Required posting of hearings
* Collection and disbursement of all taxes levied
* Applying applicable tax refunds
* Administration of abatements
* Vehicle inventory tax calculation and collection

Tax Statements (bills) are generally sent in October.

January 31st serves as the deadline to pay most taxes, however tax collection services are provided year-round. This includes collecting late taxes (assessed with penalties and interest), quarterly payments, installment payments, and escrowed payments. Certain entities within Bell County have elected to give discounts to taxpayers that pay their taxes in full by certain dates. Currently, these entities provide discounts:

October 31st – 3%

November 30th – 2%

December 31st – 1%

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2015 | 2016 | 2017 | 2018 | 2019 |
| Total Tax Levy Collected\* | $367,698,406 | $381,324,096 | $407,601,720 | $432,353,985 | $453,150,752 |

\*Includes taxes for entities that TADBC does not collect for based on taxable value of appraisal roll within Bell County boundaries

|  |  |
| --- | --- |
| TAXING ENTITY | 2019 Tax Levy Collected |
| COUNTY | |
| BELL COUNTY | $79,369,083 |
| ROAD DISTRICT | $5,639,388 |
| INDEPENDENT SCHOOL DISTRICTS | |
| ACADEMY ISD | $6,184,248 |
| BARTLETT ISD | $1,299,370 |
| BELTON ISD | $51,46,521 |
| BRUCEVILLE-EDDY ISD\* | $37,429\* |
| COPPERAS COVE ISD\* | $1,023,461\* |
| FLORENCE ISD | $861,238 |
| GATESVILLE ISD\* | $8,872\* |
| HOLLAND ISD | $1,748,512 |
| KILLEEN ISD | $93,797,590 |
| LAMPASAS ISD\* | $126,446\* |
| MOODY ISD\* | $612,073\* |
| ROGERS ISD | $2,483,766 |
| ROSEBUD-LOTT ISD\* | $117,140\* |
| SALADO ISD | $13,588,421 |
| TEMPLE ISD | $55,996,235 |
| TROY ISD | $5,249,563 |
| CITIES | |
| CITY OF BARTLETT | $242,734 |
| CITY OF BELTON | $8,237,280 |
| CITY OF HARKER HEIGHTS | $12,280,499 |
| CITY OF HOLLAND | $188,220 |
| CITY OF KILLEEN | $47,380,089 |
| MORGAN'S POINT RESORT | $1,851,267 |
| CITY OF NOLANVILLE | $1,249,278 |
| CITY OF ROGERS | $187,835 |
| VILLAGE OF SALADO | $1,160,059 |
| CITY OF TEMPLE | $34,020,734 |
| CITY OF TROY | $714,700 |

|  |  |
| --- | --- |
| TAXING ENTITY | 2019 Tax Levy Collected |
| WATER DISTRICTS | |
| CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT | $708,534 |
| ELM CREEK | $286,659 |
| BELL COUNTY WCID# 3 | $85,147 |
| BELL COUNTY WCID# 6 | $1,732,462 |
| DONAHOE CREEK | $13,203 |
| COLLEGE DISTRICTS | |
| CENTRAL TEXAS COLLEGE | $11,551,715 |
| TEMPLE COLLEGE | $9,991,535 |
| MUNICIPAL UTILITY DISTRICTS | |
| BELL COUNTY MUNICIPAL UTILITY DISTRICT #1 | $593,885 |
| BELL COUNTY MUNICIPAL UTILITY DISTRICT #2 | $28,002 |
| HEALTH & BIOSCIENCE DISTRICT | |
| TEMPLE HEALTH & BIOSCIENCE DISTRICT | $1,057,560 |

\*Includes taxes for entities that TADBC does not collect for based on taxable value of appraisal roll within Bell County boundaries

# Exemptions

The homestead exemption is for owner occupied residential properties. The exemption removes a portion of your value from taxation providing a lower tax amount for the homestead property. If you qualify for the Over 65 exemption, there is a property tax “ceiling” that automatically limits school taxes to the amount you paid in the year that you first qualified for the Over 65 exemption. 100 percent Disabled veterans are eligible for 100 percent exemptions for their residence homestead. Documentation from the Department of Veterans Affairs must be submitted indicating 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or a determination of individual unemployability from the Veteran’s Affairs Administration.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| TAXING ENTITY | Local Homestead | State Homestead | State Over 65 | State Disabled | Local Over 65 | Local Disabled |
| COUNTY | | | | | | |
| BELL COUNTY | $0 |  |  |  | $16,670 | $10,000 |
| ROAD DISTRICT | $0 |  |  |  | $16,670 | $10,000 |
| INDEPENDENT SCHOOL DISTRICTS | | | | | | |
| ACADEMY ISD |  | $25,000 | $10,000 | $10,000 | $6,000 |  |
| BARTLETT ISD |  | $25,000 | $10,000 | $10,000 |  |  |
| BELTON ISD |  | $25,000 | $10,000 | $10,000 |  |  |
| BRUCEVILLE-EDDY ISD |  | $25,000 | $10,000 | $10,000 |  |  |
| COPPERAS COVE ISD |  | $25,000 | $10,000 | $10,000 |  |  |
| FLORENCE ISD |  | $25,000 | $10,000 | $10,000 |  |  |
| GATESVILLE ISD |  | $25,000 | $10,000 | $10,000 |  |  |
| HOLLAND ISD |  | $25,000 | $10,000 | $10,000 |  |  |
| KILLEEN ISD |  | $25,000 | $10,000 | $10,000 |  |  |
| LAMPASAS ISD |  | $25,000 | $10,000 | $10,000 |  |  |
| MOODY ISD |  | $25,000 | $10,000 | $10,000 |  |  |
| ROGERS ISD |  | $25,000 | $10,000 | $10,000 |  |  |
| ROSEBUD-LOTT ISD |  | $25,000 | $10,000 | $10,000 |  |  |
| SALADO ISD |  | $25,000 | $10,000 | $10,000 | $3,330 |  |
| TEMPLE ISD |  | $25,000 | $10,000 | $10,000 | $5,000 | $5,000 |
| TROY ISD |  | $25,000 | $10,000 | $10,000 | FRZ ONLY |  |
| CITIES | | | | | | |
| CITY OF BARTLETT |  |  |  |  |  |  |
| CITY OF BELTON |  |  |  |  | $10,000 | $10,000 |
| CITY OF HARKER HEIGHTS |  |  |  |  | $10,000 |  |
| CITY OF HOLLAND |  |  |  |  |  |  |
| CITY OF KILLEEN |  |  |  |  | $20,000 | FRZ ONLY |
| MORGAN'S POINT RESORT |  |  |  |  |  |  |
| CITY OF NOLANVILLE |  |  |  |  | $3,000 | FRZ ONLY |
| CITY OF ROGERS |  |  |  |  | $5,000 | $5,000 |
| VILLAGE OF SALADO | $5,000 / 20% |  |  |  | $50,000 | $50,000 |
| CITY OF TEMPLE | $5,000 / 20% |  |  |  | $10,000 | $10,000 |
| CITY OF TROY |  |  |  |  | FRZ ONLY | FRZ ONLY |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| TAXING ENTITY | Local Homestead | State Homestead | State Over 65 | State Disabled | Local Over 65 | Local Disabled |
| WATER DISTRICTS | | | | | | |
| CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT |  |  |  |  | $5,000 |  |
| ELM CREEK |  |  |  |  | $5,000 |  |
| BELL COUNTY WCID# 3 |  |  |  |  |  |  |
| BELL COUNTY WCID# 6 |  |  |  |  |  |  |
| DONAHOE CREEK |  |  |  |  | $3,000 |  |
| COLLEGE DISTRICTS | | | | | | |
| CENTRAL TEXAS COLLEGE |  |  |  |  | $15,000 | FRZ ONLY |
| TEMPLE COLLEGE | $5,000 / 20% |  |  |  | $10,000 | FRZ ONLY |
| MUNICIPAL UTILITY DISTRICTS | | | | | | |
| BELL COUNTY MUNICIPAL UTILITY DISTRICT #1 |  |  |  |  |  |  |
| BELL COUNTY MUNICIPAL UTILITY DISTRICT #2 |  |  |  |  |  |  |
| HEALTH & BIOSCIENCE DISTRICT | | | | | | |
| TEMPLE HEALTH & BIOSCIENCE DISTRICT |  |  |  |  |  |  |

In 2020, the Tax Appraisal District of Bell County processed 9,582 exemption applications. Below is a breakdown of the amounts and types of each exemption processed.

* Homestead Exemptions – 4,520
* Over 65 Exemptions – 1,936
* Disabled Person Exemptions – 169
* Disabled Veteran Status 1-4 Exemptions – 1,630
* Disable Veteran Homestead – 1,285
* Total (non-profit) exemptions – 42

Non-profit organizations that are eligible for property tax exemptions include but are not limited to certain charitable organizations, youth development, organizations, religious organizations, non-profit private schools, charitable hospitals, cemeteries, and veterans’ organizations.

# Taxing Entity Tax Rates

|  |  |
| --- | --- |
| TAXING ENTITY | Total Tax Rate |
| COUNTY | |
| BELL COUNTY | $0.3968 |
| ROAD DISTRICT | $0.0285 |
| INDEPENDENT SCHOOL DISTRICTS | |
| ACADEMY ISD | $1.1648 |
| BARTLETT ISD | $1.0944 |
| BELTON ISD | $1.3651 |
| BRUCEVILLE-EDDY ISD | $1.1855 |
| COPPERAS COVE ISD | $1.12865 |
| FLORENCE ISD | $1.2339 |
| GATESVILLE ISD | $1.1645 |
| HOLLAND ISD | $1.2041 |
| KILLEEN ISD | $1.0895 |
| LAMPASAS ISD | $1.3147 |
| MOODY ISD | $1.2196 |
| ROGERS ISD | $1.2069 |
| ROSEBUD-LOTT ISD | $1.1351 |
| SALADO ISD | $1.3747 |
| TEMPLE ISD | $1.2838 |
| TROY ISD | $1.2434 |
| CITIES | |
| CITY OF BARTLETT | $0.4258 |
| CITY OF BELTON | $0.6300 |
| CITY OF HARKER HEIGHTS | $0.6770 |
| CITY OF HOLLAND | $0.43864 |
| CITY OF KILLEEN | $0.7330 |
| MORGAN'S POINT RESORT | $0.5958 |
| CITY OF NOLANVILLE | $0.5303 |
| CITY OF ROGERS | $0.7225 |
| VILLAGE OF SALADO | $0.5339 |
| CITY OF TEMPLE | $0.6525 |
| CITY OF TROY | $0.5453 |

|  |  |
| --- | --- |
| TAXING ENTITY | Total Tax Rate |
| WATER DISTRICTS | |
| CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT | $0.003272 |
| ELM CREEK | $0.0327 |
| BELL COUNTY WCID# 3 | $0.0378 |
| BELL COUNTY WCID# 6 | $0.0300 |
| DONAHOE CREEK | $0.0200 |
| COLLEGE DISTRICTS | |
| CENTRAL TEXAS COLLEGE | $0.1218 |
| TEMPLE COLLEGE | $0.1837 |
| MUNICIPAL UTILITY DISTRICTS | |
| BELL COUNTY MUNICIPAL UTILITY DISTRICT #1 | $0.8500 |
| BELL COUNTY MUNICIPAL UTILITY DISTRICT #2 | $0.9500 |
| HEALTH & BIOSCIENCE DISTRICT | |
| TEMPLE HEALTH & BIOSCIENCE DISTRICT | $0.0174 |

# Taxing Entity 2020 Certified Values

|  |  |  |
| --- | --- | --- |
| **TAXING ENTITY** | Appraisal Roll Market Value | Appraisal Roll Net Taxable Value |
| **COUNTY** | | |
| BELL COUNTY | $30,138,518,164 | $22,393,254,246 |
| ROAD DISTRICT | $30,138,518,164 | $22,696,012,146 |
| **INDEPENDENT SCHOOL DISTRICTS** | | |
| ACADEMY ISD | $883,736,382 | $596,896,081 |
| BARTLETT ISD | $205,521,745 | $56,316,283 |
| BELTON ISD | $6,011,134,473 | $4,280,790,995 |
| BRUCEVILLE-EDDY ISD | $4,308,985 | $3,185,152 |
| COPPERAS COVE ISD | $167,919,124 | $106,131,428 |
| FLORENCE ISD | $179,089,760 | $80,414,942 |
| GATESVILLE ISD | $3,535,487 | $924,347 |
| HOLLAND ISD | $385,575,139 | $149,964,984 |
| KILLEEN ISD | $12,737,048,779 | $9,379,393,448 |
| LAMPASAS ISD | $25,162,349 | $11,181,104 |
| MOODY ISD | $178,974,717 | $58,587,199 |
| ROGERS ISD | $477,573,065 | $210,268,296 |
| ROSEBUD-LOTT ISD | $27,441,542 | $12,195,085 |
| SALADO ISD | $1,951,795,351 | $1,192,472,734 |
| TEMPLE ISD | $6,047,794,064 | $4,802,783,719 |
| TROY ISD | $851,854,375 | $516,755,735 |
| **CITIES** | | |
| CITY OF BARTLETT | $31,012,682 | $22,611,769 |
| CITY OF BELTON | $2,086,397,699 | $1,465,089,774 |
| CITY OF HARKER HEIGHTS | $2,583,390,980 | $2,036,994,787 |
| CITY OF HOLLAND | $64,089,484 | $48,986,706 |
| CITY OF KILLEEN | $8,825,469,017 | $7,065,784,289 |
| MORGAN'S POINT RESORT | $385,732,571 | $344,269,229 |
| CITY OF NOLANVILLE | $372,633,092 | $286,296,154 |
| CITY OF ROGERS | $35,693,548 | $28,889,455 |
| VILLAGE OF SALADO | $424,889,705 | $283,659,439 |
| CITY OF TEMPLE | $8,210,181,541 | $6,136,059,427 |
| CITY OF TROY | $187,608,418 | $158,671,253 |

|  |  |  |
| --- | --- | --- |
| **TAXING ENTITY** | Market Value | Net Taxable |
| **WATER DISTRICTS** | | |
| CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT | $30,138,518,164 | $22,859,932,670 |
| ELM CREEK | $1,573,777,661 | $1,044,692,773 |
| BELL COUNTY WCID# 3 | $337,394,430 | $255,166,311 |
| BELL COUNTY WCID# 6 | $8,093,415,008 | $6,540,171,295 |
| DONAHOE CREEK | $252,952,396 | $72,775,670 |
| **COLLEGE DISTRICTS** | | |
| CENTRAL TEXAS COLLEGE | $12,915,819,678 | $10,067,297,469 |
| TEMPLE COLLEGE | $8,288,755,288 | $6,168,894,788 |
| **MUNICIPAL UTILITY DISTRICTS** | | |
| BELL COUNTY MUNICIPAL UTILITY DISTRICT #1 | $136,472,662 | $113,039,713 |
| BELL COUNTY MUNICIPAL UTILITY DISTRICT #2 | $4,874,063 | $4,874,063 |
| **HEALTH & BIOSCIENCE DISTRICT** | | |
| TEMPLE HEALTH & BIOSCIENCE DISTRICT | $8,211,765,317 | $6,911,385,880 |

# Top 10 Taxpayers

|  |  |  |
| --- | --- | --- |
| Taxpayer | Market Value | Taxable Value |
| ONCOR ELECTRIC DELIVERY CO LLC | $332,504,996 | $332,504,996 |
| WAL-MART REAL ESTATE BUSINESS TRUST | $117,602,939 | $117,602,939 |
| WILSONART LLC | $116,596,465 | $114,891,521 |
| MCLANE COMPANY INC | $106,020,984 | $104,690,222 |
| TEMPLE GENERATION I LLC | $239,137,567 | $97,708,367 |
| BURLINGTON NORTHERN SANTA FE RAILWAY CO | $87,191,280 | $87,191,280 |
| PANDA TEMPLE POWER II LLC | $273,841,810 | $82,139,795 |
| H E BUTT GROCERY | $122,578,305 | $76,367,331 |
| DRP MARKET HEIGHTS PROPERTY OWNER LLC | $62,933,548 | $62,933,548 |
| PACTIV LLC | $65,827,959 | $62,701,062 |

# Property Values By State Property Categories

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| State Code | State Code Description | Property Count | New Value | Market Value | Taxable Value |
| A | Single Family Residence | 97,271 | $468,957,093 | $15,512,036,827 | $12,790,884,188 |
| B | Multi-Family Residence | 6,287 | $49,962,806 | $1,842,235,434 | $1,832,639,718 |
| C1 | Vacant Lots & Land Tracts | 16,174 | $30,182 | $452,792,290 | $451,103,454 |
| D1 | Qualified Open-Space Land | 9,712 | $0 | $2,121,795,664 | $58,623,423 |
| D2 | Improvements on Qualified Open-Space Land | 1,394 | $1,902,111 | $20,400,245 | $20,210,432 |
| E | Rural Land | 7,712 | $29,695,048 | $1,369,850,733 | $1,222,191,930 |
| F1 | Commercial Real | 5,343 | $39,639,613 | $2,599,180,873 | $2,598,370,086 |
| F2 | Industrial & Manufacturing Real | 209 | $29,659,564 | $816,885,413 | $425,394,267 |
| G1 | Oil & Gas | 0 | $0 | $0 | $0 |
| J1 | Water Systems | 7 | $0 | $352,570 | $352,570 |
| J2 | Gas Distribution Systems | 22 | $0 | $32,702,901 | $32,702,901 |
| J3 | Electric Company | 117 | $0 | $348,106,230 | $348,106,230 |
| J4 | Telephone Company | 51 | $0 | $39,029,064 | $39,029,064 |
| J5 | Railroad | 46 | $0 | $133,928,000 | $133,928,000 |
| J6 | Pipeline Company | 205 | $0 | $25,850,637 | $22,529,657 |
| J7 | Cable Television Company | 24 | $0 | $36,674,223 | $36,674,223 |
| J8 | Other Type of Utility | 0 | $0 | $0 | $0 |
| J9 | Railroad Rolling Stock | 3 |  |  | $20,508,628 |
| L1 | Commercial Personal Property | 13,402 | $2,369,761 | $919,215,614 | $919,137,576 |
| L2 | Industrial & Manufacturing Personal Property | 706 | $0 | $834,988,939 | $824,598,802 |
| M1 | Mobile Homes, Personal Property | 5,012 | $2,772,154 | $41,859,473 | $37,215,121 |
| O | Residential Inventory | 5,639 | $118,369,746 | $295,798,050 | $288,047,788 |
| S | Special Inventory | 189 | $0 | $101,152,680 | $101,152,680 |
| X | Total Exempt | 9,671 | $13,728,113 | $2,436,102,659 | $0 |
|  | Totals | 179,196\* | $757,086,191 | $29,980,938,519 | $22,203,400,738 |

\*Count is based on number of properties with state code, if property has multiple state codes, property will be duplicated in property account.

# County Growth

Commercial Growth

In Bell County in 2020, many new commercial improvements were made to include:

* 17 Industrial / Service
* 13 Office
* 33 Entertainment / Retail
* 10 Apartment / Hotel / Mini Storage

# Property Value Appeals

In accordance with Texas Property Tax Code, Section 41.44 a property owner and / or authorized tax agent may file an appeal with the Appraisal Review Board (ARB) having authority to hear the matter protested.

Timing of the COVID-19 pandemic and subsequent business shutdowns did not allow for the TADBC to have an inquiry period in 2020. This also caused delays in delivery of appraisal notices as most were mailed on May 14, 2020.

The ARB is composed of members appointed by the county administrative judge and do not work for the appraisal district. They are appointed to arbitrate disputes in values between TADBC and property owners. All appeals that that are not resolved informally with TADBC, are decided by the ARB.

1n 2020, 19,708 accounts were appealed. 6,572 accounts were protested online. 2,585 accounts received a formal hearing with the Appraisal Review Board.

# Texas State Comptroller Property Tax Assistance Division Studies

The Property Tax Assistance Division (PTAD) performs reviews of all appraisal districts in the state. Alternating each year, PTAD will perform a Property Value Study (PVS) and a Methods and Assistance Program (MAP) review. PTAD performs the PVS on odd years for TADBC and the MAP review on even years. For each of the reviews, the results are not typically published until the January following the review.

During the PVS, PTAD uses measurements to determine the median level of appraisal, and the accuracy of the CAD’s appraisals. PTAD most recently performed a PVS in 2019 for Bell County. Below are the results.

| **Category** | **Number of Ratios \*\*** | **2019 CAD Rept Appraised Value** | **Median Level of Appr** | **Coefficient of Dispersion** | **% Ratios w/in (+/-) 10% of Median** | **% Ratios w/in (+/-) 25% of Median** | **Price-Related Differential** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **A. SINGLE-FAMILY RESIDENCES** | 1916 | 13,927,716,726 | 1.00 | 9.30 | 71.06 | 92.44 | 1.01 |
| **B. MULTI-FAMILY RESIDENCES** | 210 | 1,563,628,667 | \* | \* | \* | \* | \* |
| **C1. VACANT LOTS** | 0 | 425,885,075 | \* | \* | \* | \* | \* |
| **C2. COLONIA LOTS** | 0 | 0 | \* | \* | \* | \* | \* |
| **D2. FARM/RANCH IMP** | 0 | 20,229,040 | \* | \* | \* | \* | \* |
| **E. RURAL-NON-QUAL** | 175 | 1,194,918,013 | 0.99 | 18.98 | 40.58 | 74.37 | 1.06 |
| **F1. COMMERCIAL REAL** | 148 | 2,229,336,402 | 0.85 | 20.68 | 26.07 | 65.03 | 1.02 |
| **F2. INDUSTRIAL REAL** | 0 | 763,945,719 | \* | \* | \* | \* | \* |
| **G. OIL, GAS, MINERALS** | 0 | 0 | \* | \* | \* | \* | \* |
| **J. UTILITIES** | 20 | 550,458,870 | 0.89 | 31.63 | 46.35 | 51.35 | 0.72 |
| **L1. COMMERCIAL PERSONAL** | 92 | 862,902,288 | \* | \* | \* | \* | \* |
| **L2. INDUSTRIAL PERSONAL** | 0 | 739,170,128 | \* | \* | \* | \* | \* |
| **M. OTHER PERSONAL** | 0 | 41,059,986 | \* | \* | \* | \* | \* |
| **O. RESIDENTIAL INVENTORY** | 0 | 205,411,465 | \* | \* | \* | \* | \* |
| **S. SPECIAL INVENTORY** | 0 | 95,931,582 | \* | \* | \* | \* | \* |
| **OVERALL** | 2561 | 22,620,593,961 | 1.00 | 10.57 | 67.20 | 89.33 | 1.06 |

\*Not Calculated – Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less.

\*\*Statistical measures may not be reliable when the sample is small.

The MAP review determines whether appraisal districts are meeting requirements. PTAD most recently performed a MAP review of TADBC in 2018. Below are the results.

This review is conducted in accordance with Tax Code Section 5.102(a) and related to Comptroller Rule 9.301. The Comptroller is required by statue to review appraisal district governance, taxpayer assistance, operating procedures, and appraisal standards.

|  |  |
| --- | --- |
| **Mandatory Requirements** | **PASS/FAIL** |
| Does the appraisal district have up-to-date appraisal maps? | PASS |
| Is the implementations of the appraisal district’s most recent reappraisal plan current? | PASS |
| Does the appraisal district comply with its written procedures for appraisal? | PASS |
| Are the values reproducible using the appraisal district’s written procedures and appraisal records? | PASS |

|  |  |
| --- | --- |
| **Appraisal District Activities** | **RATING** |
| Governance | Meets All |
| Taxpayer Assistance | Meets All |
| Operating Procedures | Meets All |
| Appraisal Standards, Procedures and Methodology | Meets |

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement – The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

# Legislative Changes

The 2019, 86th Texas Legislature produced many pieces of legislation which affect the operation of appraisal districts as well as taxpayer exemptions and rights. Some of the changes are listed below.

HB 639 amends Sec. 23.51(1) to require that land used principally as an ecological laboratory must have been used principally in that manner by the college or university for five of the preceding seven years to qualify for agricultural appraisal.

HB 1060 states that the ARB will deliver board orders by certified mail if the owner requests this on their protest form. The ARB may require the owner to pay the fees. Board orders may be delivered by email if the property owner requests it on their protest form and provides an email address for delivery.

HB 2241 relates to the entitlement of a person who is disabled and elderly to receive a disabled residence homestead exemption from ad valorem taxation from one taxing unit and an elderly exemption from another taxing unit.

HB 1313 states that the chief appraiser may not raise the value of a property that was the subject of an ARB hearing or lawsuit without clear and convincing evidence. Also, it makes all homestead exemptions passable to a surviving spouse.

HB 2179 removes the “clear and convincing” language for removal of an ARB member for bias and allows tax agents or owners to communicate directly with the administrative district judge for purposes of having an ARB member removed.

HB 1802 changes the deadline for filing a request for binding arbitration of certain appraisal review board orders from 45 days to 60 days.

HB 1743 states that the change of use penalty for ag land will be for the three years prior instead of five with an interest rate of five percent instead of seven.

HB 2446 adds volunteer or paid firefighters and EMS personnel to the list of people who can choose to have their address confidential.

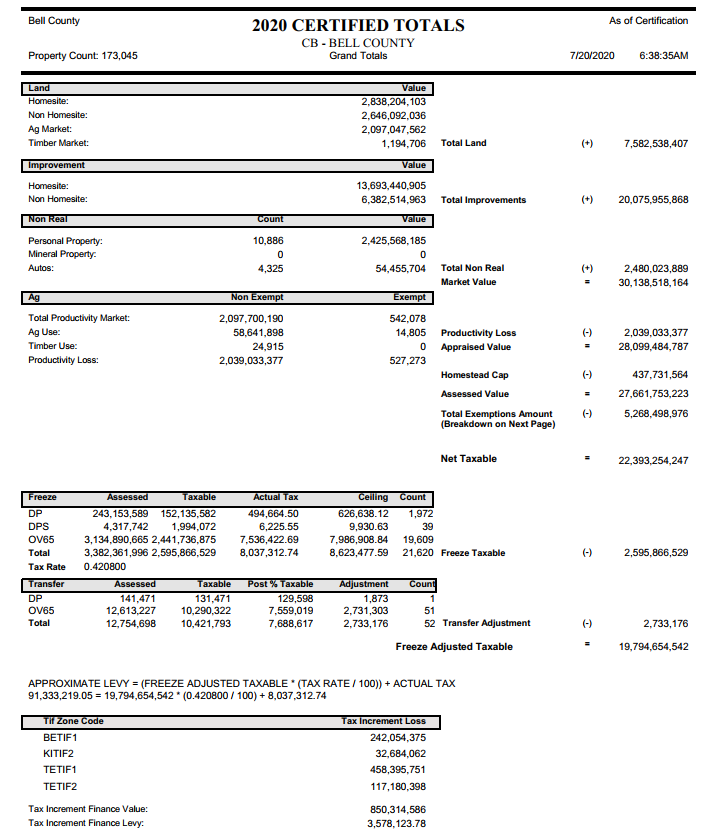
SB 443 allows for the property owner to continue to receive their HS for up to five years if their home is determined to be uninhabitable/unusable and in a disaster area that has been declared by the governor.

SB 58 exempts lease vehicles that are leased to the state, local government or 501(c)(3) organization and used exclusively for religious/educational/charitable purposes. Allows the lessor to keep an electronic copy of the form instead of the original form.

SB 494 changes the amount of time from 2 hours to 1 hour for when a notice of public meeting due to an emergency or urgent public necessity must be posted.

SB 2 provides that information requested under 41.461 may be submitted electronically. Owners of residential property that is occupied as their principal residence may request to have all communication from a CAD sent electronically and the request will remain in effect until revoked. Deletes the requirement for estimated taxes on Notices of Appraised Value. Hearings may be rescheduled by owners and agents for failure to comply with 41.461. Information not provided under 41.461 may not be used in an ARB hearing as evidence or testimony. This does not apply to the rebuttal of taxpayer or agent evidence. The ARB must schedule a hearing on a protest filed by a property owner who is 65 years of age or older, disabled, or a military service member before scheduling agent protests.

# 2020 Certified Totals



# Contact Us

Office Locations

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