



# 2021 Annual Report

## Tax Appraisal District of Bell County

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Chief Appraiser

[Course title]

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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 176,000 parcels within Bell County covering 1,088 square miles. TADBC is responsible for the assessment of properties within 41 taxing entities. TADBC also provides assessment and collection services for 35 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 1982 and reaffirmed in 2021 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 eligible entities appoint the last director by vote, with each entity receiving one vote. Reconfirmed resolution 2021

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**

**Jared Bryan — Chairman — All other entities**

**Howard “Scot” Arey — Vice Chairman/Secretary — Bell County**

**Skip Carruth — City of Temple**

**Kevin Koch — Temple Independent School District**

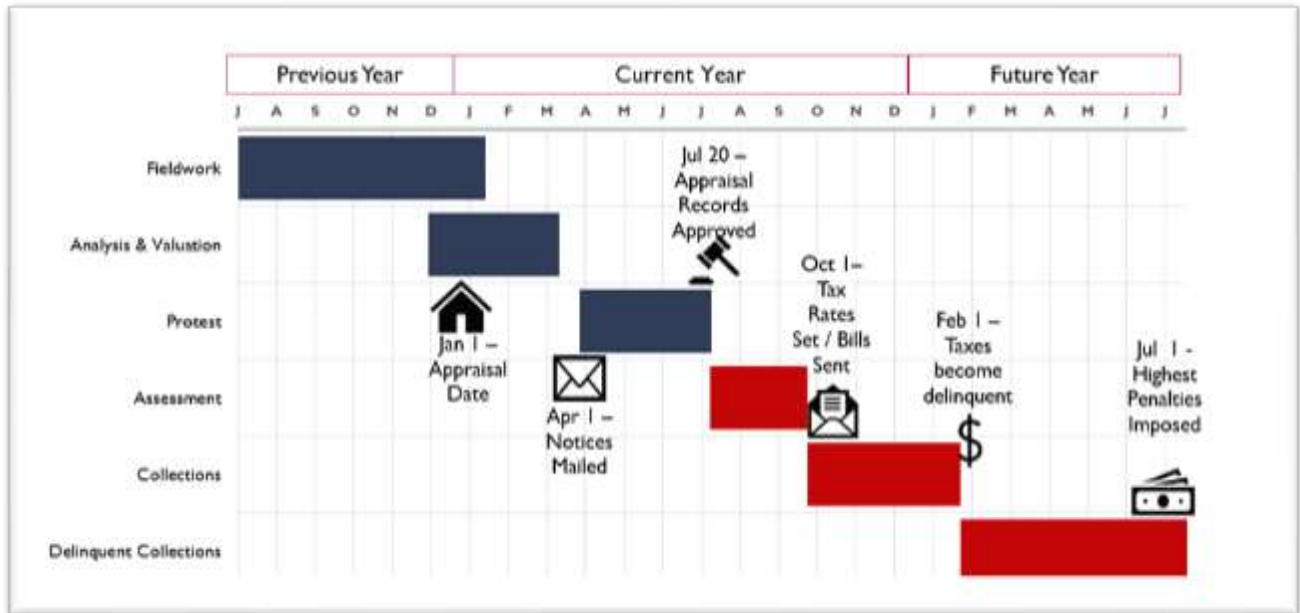
**Ray Severn — Belton Independent School District / City of Belton**

**Dick Young — City of Killeen**

**Susan Jones — Killeen Independent School District**

## PROPERTY TAX CALENDAR & PHASES

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



## APPRAISAL DISTRICT OPERATIONS

	2017	2018	2019	2020	2021
<b>Budget</b>	\$4,475,530	\$4,651,530	\$5,064,230	\$5,223,233	\$5,269,264
<b>Market Value</b>	\$22,581,289,680	\$23,435,859,067	\$26,281,008,073	\$29,980,938,519	\$33,663,074
<b>Number of Personnel</b>					
<b>Budgeted Number of Personnel</b>	50	50	50	50	50
<b>Number of Personnel</b>	50	49	48	49	48
<b>Administration</b>	4	4	4	4	4
<b>Collection &amp; Customer Services</b>	18	15	15	14	16
<b>Mapping / Records Services</b>	8	8	8	7	5
<b>Information Systems</b>	2	2	2	3	2
<b>Appraisal Services</b>	18	21	20	20	21

The Tax Appraisal District of Bell County employs up to 50 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 and research, and appeals processing. The Killeen and Temple offices each provide information, collection, and exemption services.

Fourteen 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 1<sup>st</sup> 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.

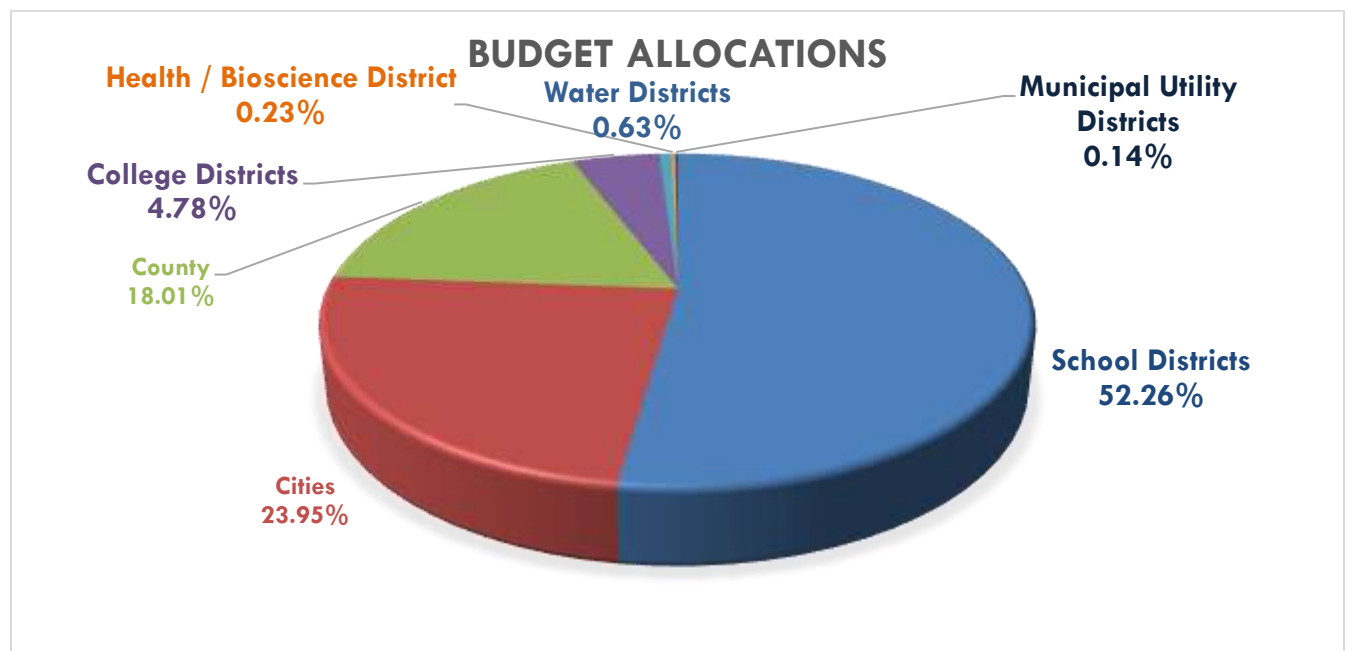
The adopted budget is then allocated to each taxing unit as a percentage determined by that unit's levy percentage of the total levies of all taxing entities.

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	2017	2018	2019	2020	2021
Budget	\$4,475,530	\$4,651,530	\$5,064,230	\$5,223,233	\$5,269,264
% Change	3.90	3.93%	8.87%	3.14%	0.88%

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 entities. Below show the past years' allocations by taxing entity types.

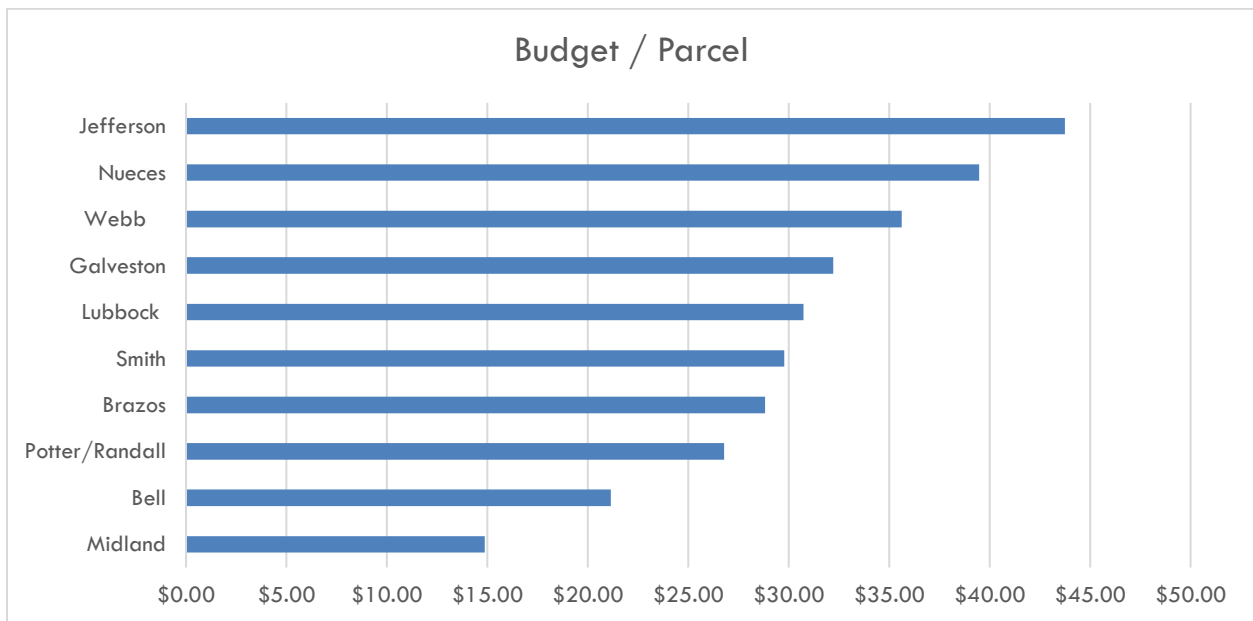
Budget Allocations	2017	2018	2019	2020	2021
School Districts	\$2,170,075	\$2,275,105	\$2,558,365	\$2,469,745	\$2,649,412
Cities	\$1,022,259	\$1,061,509	\$1,120,057	\$1,160,479	\$1,214,109
County	\$830,255	\$857,115	\$901,317	\$933,744	\$912,826
College Districts	\$229,270	\$228,780	\$237,916	\$246,475	\$242,079
Water Districts	\$10,495	\$27,552	\$29,938	\$48,250	\$32,027
Health / Bioscience District	\$13,097	\$11,267	\$11,860	\$12,286	\$11,840
Municipal Utility Districts	\$79	\$2,205	\$4,777	\$4,948	\$6,969



## BUDGET COMPARISONS

Similar appraisal districts have been compared below to 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 2020 Operations Survey published by the Texas Comptroller. Budgets listed below are for all operations of that appraisal district (not including budget for tax collections). Only Bell, Midland and Lubbock also conduct assessment and collection operations.

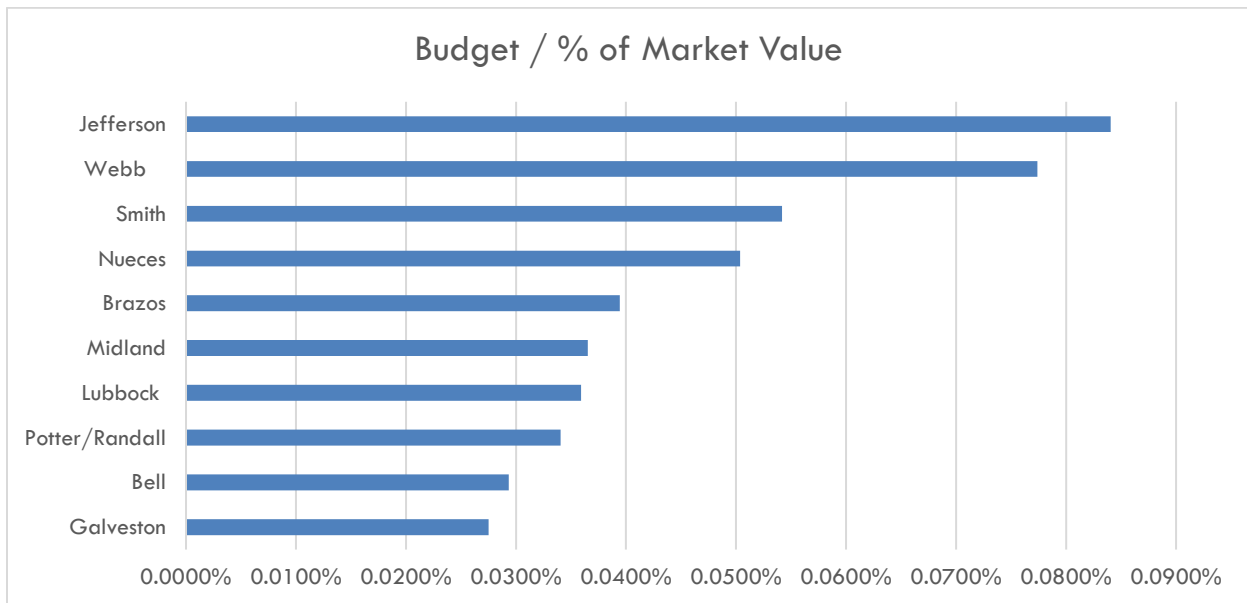
District	Parcels	Budget	Budget / Parcel
Jefferson	149,601	\$6,543,779	\$43.74
Nueces	216,391	\$8,542,659	\$39.48
Webb	175,195	\$6,239,821	\$35.62
Galveston	196,832	\$6,341,503	\$32.22
Lubbock	149,379	\$4,590,228	\$30.73
Smith	172,686	\$5,141,699	\$29.77
Brazos	143,270	\$4,130,188	\$28.83
Potter/Randall	144,576	\$3,872,845	\$26.79
Bell	172,866	\$3,656,218	\$21.15
Midland	255,320	\$3,797,637	\$14.87





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 each district's budget by the market value. All values are as reported in the 2020 Operations Survey published the Texas Comptroller. Budgets listed below are for all operations of that district (not including budget for tax collections). Only Bell, Midland and Lubbock also conduct assessment and collection operations.

District	Market Value	Budget	Budget / % of Market Value
Jefferson	\$34,650,408,638	\$6,543,779	0.0841%
Webb	\$26,552,621,462	\$6,239,821	0.0774%
Smith	\$25,523,641,969	\$5,141,699	0.0542%
Nueces	\$46,210,294,036	\$8,542,659	0.0504%
Brazos	\$27,070,542,009	\$4,130,188	0.0394%
Midland	\$42,842,420,656	\$3,797,637	0.0365%
Lubbock	\$25,510,235,363	\$4,590,228	0.0359%
Potter/Randall	\$24,209,579,754	\$3,872,845	0.0341%
Bell	\$29,942,437,161	\$3,656,218	0.0293%
Galveston	\$46,701,952,902	\$6,341,503	0.0275%

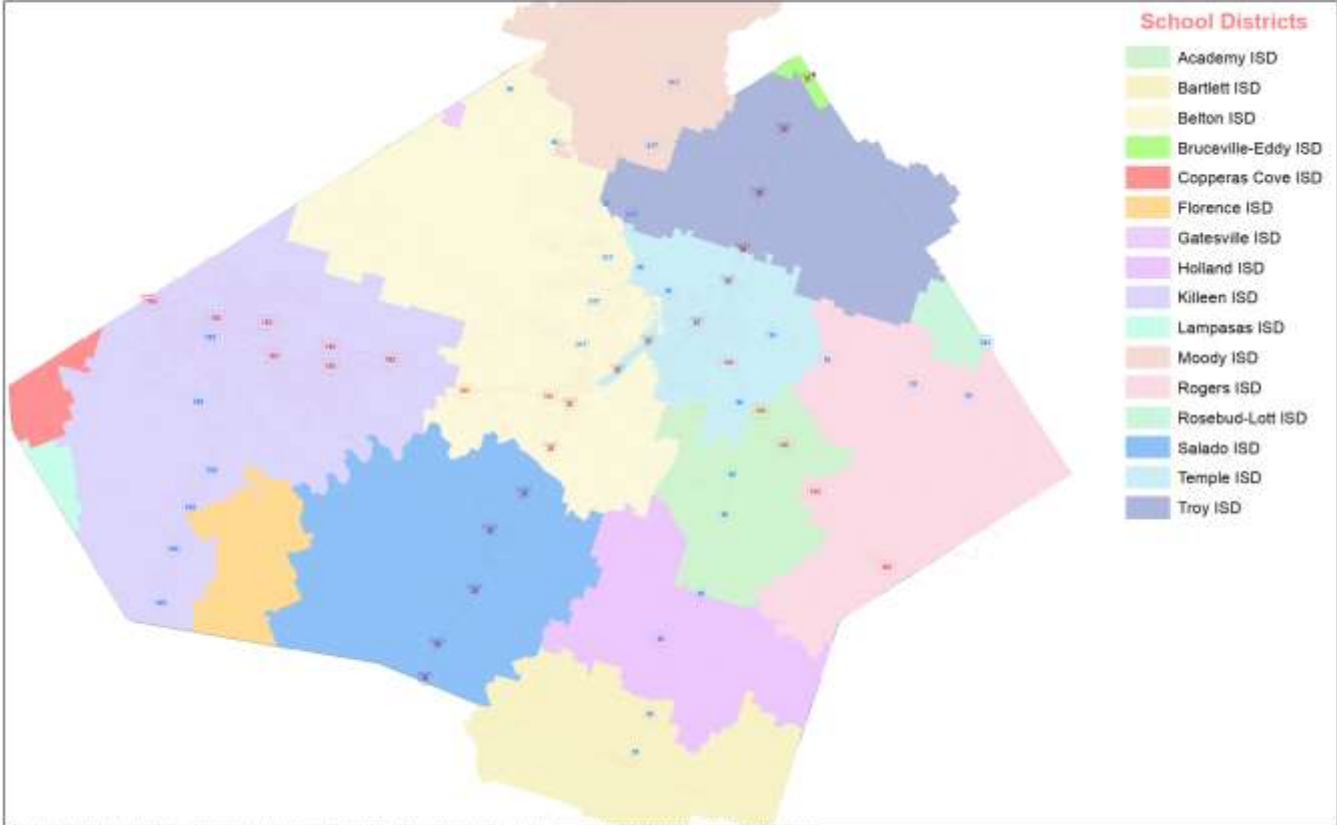
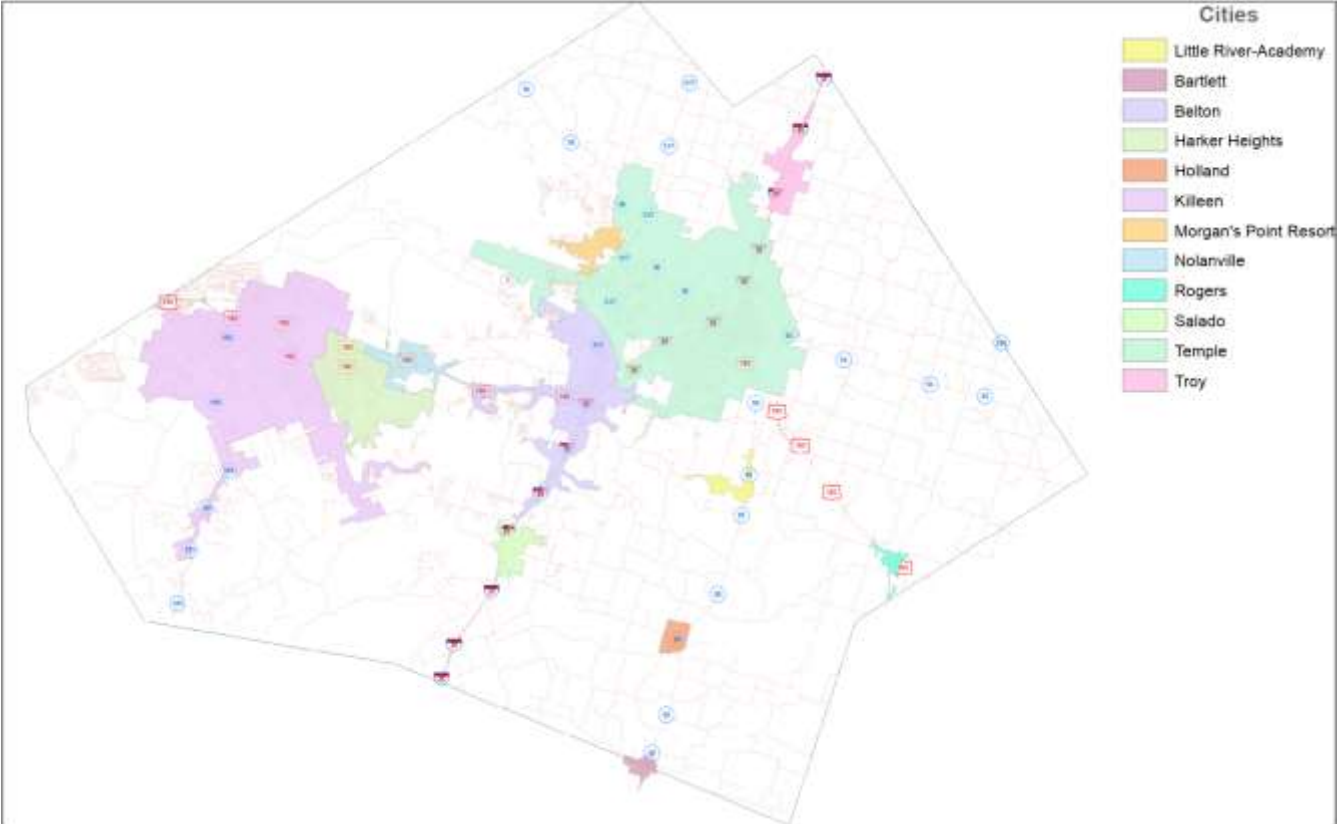


## TAXING ENTITIES SERVED

TADBC serves 41 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, 108 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
<b>COUNTY</b>		
<b>BELL COUNTY</b>	Y	Y
<b>ROAD DISTRICT</b>	Y	Y
<b>INDEPENDENT SCHOOL DISTRICTS</b>		
<b>ACADEMY ISD</b>	Y	Y
<b>BARTLETT ISD</b>	Y	Y
<b>BELTON ISD</b>	Y	Y
<b>BRUCEVILLE-EDDY ISD</b>	Y	
<b>COPPERAS COVE ISD</b>	Y	
<b>FLORENCE ISD (Collect only taxes within Bell County)</b>	Y	Y
<b>GATESVILLE ISD</b>	Y	
<b>HOLLAND ISD</b>	Y	Y
<b>KILLEEN ISD</b>	Y	Y
<b>LAMPASAS ISD</b>	Y	
<b>MOODY ISD</b>	Y	
<b>ROGERS ISD</b>	Y	Y
<b>ROSEBUD-LOTT ISD</b>	Y	
<b>SALADO ISD</b>	Y	Y
<b>TEMPLE ISD</b>	Y	Y
<b>TROY ISD</b>	Y	Y
<b>CITIES</b>		
<b>CITY OF BARTLETT</b>	Y	Y
<b>CITY OF BELTON</b>	Y	Y
<b>CITY OF HARKER HEIGHTS</b>	Y	Y
<b>CITY OF HOLLAND</b>	Y	Y
<b>CITY OF KILLEEN</b>	Y	Y
<b>CITY OF LITTLE RIVER-ACADEMY</b>	Y	Y
<b>MORGAN'S POINT RESORT</b>	Y	Y
<b>CITY OF NOLANVILLE</b>	Y	Y
<b>CITY OF ROGERS</b>	Y	Y
<b>VILLAGE OF SALADO</b>	Y	Y
<b>CITY OF TEMPLE</b>	Y	Y
<b>CITY OF TROY</b>	Y	Y

<b>TAXING ENTITY</b>	<b>Appraise</b>	<b>Collect</b>
<b>WATER DISTRICTS</b>		
<b>CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT</b>	Y	Y
<b>ELM CREEK</b>	Y	Y
<b>BELL COUNTY WCID# 3</b>	Y	Y
<b>BELL COUNTY WCID# 6</b>	Y	Y
<b>DONAHOE CREEK</b>	Y	Y
<b>COLLEGE DISTRICTS</b>		
<b>CENTRAL TEXAS COLLEGE</b>	Y	Y
<b>TEMPLE COLLEGE</b>	Y	Y
<b>MUNICIPAL UTILITY DISTRICTS</b>		
<b>BELL COUNTY MUNICIPAL UTILITY DISTRICT #1</b>	Y	Y
<b>BELL COUNTY MUNICIPAL UTILITY DISTRICT #2</b>	Y	Y
<b>HEALTH &amp; BIOSCIENCE DISTRICT</b>		
<b>TEMPLE HEALTH &amp; BIOSCIENCE DISTRICT</b>	Y	Y
<b>EMERGENCY SERVICES DISTRICT</b>		
<b>BELL COUNTY EMERGENCY SERVICES DISTRICT #1</b>	Y	Y



## TAX COLLECTION OPERATIONS

The Tax Appraisal District of Bell County provides tax collection for 35 of the taxing entities and tax-rate calculation services for 33 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 31<sup>st</sup> 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 [these](#) discounts:

October 31<sup>st</sup> – 3%

November 30<sup>th</sup> – 2%

December 31<sup>st</sup> – 1%

	2016	2017	2018	2019	2020
<b>Total Tax Levy Collected*</b>	\$381,324,096	\$407,601,720	\$432,353,985	\$453,150,752	\$483,455,837

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

TAXING ENTITY	2020 Tax Levy Collected
<b>COUNTY</b>	
<b>BELL COUNTY</b>	\$83,133,978
<b>ROAD DISTRICT</b>	\$6,075,492,32
<b>INDEPENDENT SCHOOL DISTRICTS</b>	
<b>ACADEMY ISD</b>	\$6,646,055
<b>BARTLETT ISD</b>	\$1,370,280
<b>BELTON ISD</b>	\$54,669,034
<b>BRUCEVILLE-EDDY ISD*</b>	\$35,877*
<b>COPPERAS COVE ISD*</b>	\$1,158,610*
<b>FLORENCE ISD</b>	\$924,259
<b>GATESVILLE ISD*</b>	\$135,669*
<b>HOLLAND ISD</b>	\$1,791,726
<b>KILLEEN ISD</b>	\$96,188,999
<b>LAMPASAS ISD*</b>	\$134,826
<b>MOODY ISD*</b>	\$734,345*
<b>ROGERS ISD</b>	\$2,492,147
<b>ROSEBUD-LOTT ISD*</b>	\$154,608*
<b>SALADO ISD</b>	\$14,920,296
<b>TEMPLE ISD</b>	\$58,747,023
<b>TROY ISD</b>	\$6,132,087
<b>CITIES</b>	
<b>CITY OF BARTLETT</b>	\$263,637
<b>CITY OF BELTON</b>	\$9,915,796
<b>CITY OF HARKER HEIGHTS</b>	\$13,192,303
<b>CITY OF HOLLAND</b>	\$208,059
<b>CITY OF KILLEEN</b>	\$50,446,997
<b>MORGAN'S POINT RESORT</b>	\$2,035,974
<b>CITY OF NOLANVILLE</b>	\$1,426,908
<b>CITY OF ROGERS</b>	\$196,695
<b>VILLAGE OF SALADO</b>	\$1,228,367
<b>CITY OF TEMPLE</b>	\$37,544,188
<b>CITY OF TROY</b>	\$795,890

TAXING ENTITY	2020 Tax Levy Collected
<b>WATER DISTRICTS</b>	
<b>CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT</b>	\$718,292
<b>ELM CREEK</b>	\$269,048
<b>BELL COUNTY WCID# 3</b>	\$94,277
<b>BELL COUNTY WCID# 6</b>	\$1,929,659
<b>DONAHOE CREEK</b>	\$10,633
<b>COLLEGE DISTRICTS</b>	
<b>CENTRAL TEXAS COLLEGE</b>	\$11,951,899
<b>TEMPLE COLLEGE</b>	\$11,024,146
<b>MUNICIPAL UTILITY DISTRICTS</b>	
<b>BELL COUNTY MUNICIPAL UTILITY DISTRICT #1</b>	\$907,508
<b>BELL COUNTY MUNICIPAL UTILITY DISTRICT #2</b>	\$38,024
<b>HEALTH &amp; BIOSCIENCE DISTRICT</b>	
<b>TEMPLE HEALTH &amp; BIOSCIENCE DISTRICT</b>	\$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
<b>COUNTY</b>						
<b>BELL COUNTY</b>	\$0				\$16,670	\$10,000
<b>ROAD DISTRICT</b>	\$0				\$16,670	\$10,000
<b>INDEPENDENT SCHOOL DISTRICTS</b>						
<b>ACADEMY ISD</b>		\$25,000	\$10,000	\$10,000	\$6,000	
<b>BARTLETT ISD</b>		\$25,000	\$10,000	\$10,000		
<b>BELTON ISD</b>		\$25,000	\$10,000	\$10,000		
<b>BRUCEVILLE-EDDY ISD</b>		\$25,000	\$10,000	\$10,000		
<b>COPPERAS COVE ISD</b>		\$25,000	\$10,000	\$10,000		
<b>FLORENCE ISD</b>		\$25,000	\$10,000	\$10,000		
<b>GATESVILLE ISD</b>		\$25,000	\$10,000	\$10,000		
<b>HOLLAND ISD</b>		\$25,000	\$10,000	\$10,000		
<b>KILLEEN ISD</b>		\$25,000	\$10,000	\$10,000		
<b>LAMPASAS ISD</b>		\$25,000	\$10,000	\$10,000		
<b>MOODY ISD</b>		\$25,000	\$10,000	\$10,000		
<b>ROGERS ISD</b>		\$25,000	\$10,000	\$10,000		
<b>ROSEBUD-LOTT ISD</b>		\$25,000	\$10,000	\$10,000		
<b>SALADO ISD</b>		\$25,000	\$10,000	\$10,000	\$3,330	
<b>TEMPLE ISD</b>		\$25,000	\$10,000	\$10,000	\$5,000	\$5,000
<b>TROY ISD</b>		\$25,000	\$10,000	\$10,000	FRZ ONLY	
<b>CITIES</b>						
<b>CITY OF LITTLE-RIVER ACADEMY</b>						
<b>CITY OF BARTLETT</b>						
<b>CITY OF BELTON</b>					\$10,000	\$10,000
<b>CITY OF HARKER HEIGHTS</b>					\$10,000	
<b>CITY OF HOLLAND</b>						
<b>CITY OF KILLEEN</b>					\$20,000	FRZ ONLY
<b>MORGAN'S POINT RESORT</b>						
<b>CITY OF NOLANVILLE</b>					\$3,000	FRZ ONLY
<b>CITY OF ROGERS</b>					\$5,000	\$5,000
<b>VILLAGE OF SALADO</b>	\$5,000 / 20%				\$50,000	\$50,000
<b>CITY OF TEMPLE</b>	\$5,000 / 20%				\$10,000	\$10,000
<b>CITY OF TROY</b>					FRZ ONLY	FRZ ONLY



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

In 2020, the Tax Appraisal District of Bell County processed 17,820 exemption applications. Below is a breakdown of the amounts and types of each exemption processed.

- Homestead Exemptions – 8,295
- Over 65 Exemptions – 2,338
- Disabled Person Exemptions – 436
- Disabled Veteran Status 1-4 Exemptions – 3,074
- Disable Veteran Homestead – 3,590
- Total (non-profit) exemptions – 87

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
<b>COUNTY</b>	
<b>BELL COUNTY</b>	\$0.3680
<b>ROAD DISTRICT</b>	\$0.02630
<b>INDEPENDENT SCHOOL DISTRICTS</b>	
<b>ACADEMY ISD</b>	\$1.3670
<b>BARTLETT ISD</b>	\$1.1500
<b>BELTON ISD</b>	\$1.3571
<b>BRUCEVILLE-EDDY ISD</b>	\$1.1519
<b>COPPERAS COVE ISD</b>	\$1.04092
<b>FLORENCE ISD</b>	\$1.1238
<b>GATESVILLE ISD</b>	\$1.0670
<b>HOLLAND ISD</b>	\$1.1920
<b>KILLEEN ISD</b>	\$1.0432
<b>LAMPASAS ISD</b>	\$1.2203
<b>MOODY ISD</b>	\$1.2196
<b>ROGERS ISD</b>	\$1.2397
<b>ROSEBUD-LOTT ISD</b>	\$1.1065
<b>SALADO ISD</b>	\$1.3720
<b>TEMPLE ISD</b>	\$1.2353
<b>TROY ISD</b>	\$1.2036
<b>CITIES</b>	
<b>CITY OF LITTLE RIVER-ACADEMY</b>	\$0.5200
<b>CITY OF BARTLETT</b>	\$0.7150
<b>CITY OF BELTON</b>	\$0.6300
<b>CITY OF HARKER HEIGHTS</b>	\$0.6519
<b>CITY OF HOLLAND</b>	\$0.4032
<b>CITY OF KILLEEN</b>	\$0.7004
<b>MORGAN'S POINT RESORT</b>	\$0.6192
<b>CITY OF NOLANVILLE</b>	\$0.4674
<b>CITY OF ROGERS</b>	\$0.6731
<b>VILLAGE OF SALADO</b>	\$0.4953
<b>CITY OF TEMPLE</b>	\$0.6400
<b>CITY OF TROY</b>	\$0.5365

<b>TAXING ENTITY</b>	<b>Total Tax Rate</b>
<b>WATER DISTRICTS</b>	
<b>CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT</b>	\$0.0031
<b>ELM CREEK</b>	\$0.0314
<b>BELL COUNTY WCID# 3</b>	\$0.0357
<b>BELL COUNTY WCID# 6</b>	\$0.0280
<b>DONAHOE CREEK</b>	\$0.0200
<b>COLLEGE DISTRICTS</b>	
<b>CENTRAL TEXAS COLLEGE</b>	\$0.1116
<b>TEMPLE COLLEGE</b>	\$0.2237
<b>MUNICIPAL UTILITY DISTRICTS</b>	
<b>BELL COUNTY MUNICIPAL UTILITY DISTRICT #1</b>	\$0.8315
<b>BELL COUNTY MUNICIPAL UTILITY DISTRICT #2</b>	\$0.9500
<b>HEALTH &amp; BIOSCIENCE DISTRICT</b>	
<b>TEMPLE HEALTH &amp; BIOSCIENCE DISTRICT</b>	\$0.01680
<b>EMERGENCY SERVICES DISTRICT</b>	
<b>BELL COUNTY EMERGENCY SERVICES DISRICT #1</b>	\$0.0900

## TAXING ENTITY 2021 CERTIFIED VALUES

TAXING ENTITY	Appraisal Roll Market Value	Appraisal Roll Net Taxable Value
<b>COUNTY</b>		
BELL COUNTY	\$33,663,074,349	\$24,621,943,805
ROAD DISTRICT	\$33,663,074,349	\$24,621,943,805
<b>INDEPENDENT SCHOOL DISTRICTS</b>		
ACADEMY ISD	\$975,516,092	\$672,393,898
BARTLETT ISD	\$213,247,940	\$60,580,329
BELTON ISD	\$6,748,882,386	\$4,825,670,201
BRUCEVILLE-EDDY ISD	\$6,627,344	\$3,119,294
COPPERAS COVE ISD	\$195,178,073	\$119,725,972
FLORENCE ISD	\$201,336,760	\$96,126,741
GATESVILLE ISD	\$6,931,416	\$1,386,477
HOLLAND ISD	\$411,357,444	\$162,729,663
KILLEEN ISD	\$14,443,771,801	\$10,333,569,790
LAMPASAS ISD	\$28,042,175	\$11,615,249
MOODY ISD	\$196,835,128	\$62,817,264
ROGERS ISD	\$516,236,236	\$233,843,325
ROSEBUD-LOTT ISD	\$42,939,921	\$14,493,374
SALADO ISD	\$2,152,362,036	\$1,344,746,877
TEMPLE ISD	\$6,558,917,219	\$5,132,593,904
TROY ISD	\$943,438,375	\$570,446,027
<b>CITIES</b>		
CITY OF BARTLETT	\$34,888,877	\$25,718,850
CITY OF BELTON	\$2,164,904,148	\$1,556,589,820
CITY OF HARKER HEIGHTS	\$2,808,804,672	\$2,169,593,486
CITY OF HOLLAND	\$70,101,812	\$53,869,880
CITY OF KILLEEN	\$10,180,636,548	\$7,810,296,015
CITY OF LITTLE RIVER-ACADEMY	\$132,847,191	\$103,156,020
MORGAN'S POINT RESORT	\$444,333,470	\$387,331,352
CITY OF NOLANVILLE	\$445,750,587	\$334,747,841
CITY OF ROGERS	\$40,112,270	\$31,804,469
VILLAGE OF SALADO	\$440,686,333	\$302,173,100
CITY OF TEMPLE	\$9,059,824,077	\$6,696,361,276
CITY OF TROY	\$213,247,049	\$164,741,147

<b>TAXING ENTITY</b>	<b>Market Value</b>	<b>Net Taxable</b>
<b>WATER DISTRICTS</b>		
CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT	\$33,640,980,326	\$25,067,928,690
ELM CREEK	\$1,742,825,160	\$1,138,340,439
BELL COUNTY WCID# 3	\$406,363,837	\$299,566,988
BELL COUNTY WCID# 6	\$9,131,592,545	\$7,231,206,181
DONAHOE CREEK	\$266,237,459	\$80,452,733
<b>COLLEGE DISTRICTS</b>		
CENTRAL TEXAS COLLEGE	\$14,642,646,325	\$11,022,263,318
TEMPLE COLLEGE	\$9,172,349,789	\$6,089,874,654
<b>MUNICIPAL UTILITY DISTRICTS</b>		
BELL COUNTY MUNICIPAL UTILITY DISTRICT #1	\$192,816,652	\$155,028,551
BELL COUNTY MUNICIPAL UTILITY DISTRICT #2	\$6,358,314	\$6,356,182
<b>HEALTH &amp; BIOSCIENCE DISTRICT</b>		
TEMPLE HEALTH & BIOSCIENCE DISTRICT	\$9,059,530,595	\$7,531,550,747
<b>EMERGENCY SERVICES DISTRICT</b>		
BELL COUNTY EMERGENCY SERVICES DISTRICT #1	\$2,035,322,479	\$1,391,591,615

## TOP 10 TAXPAYERS

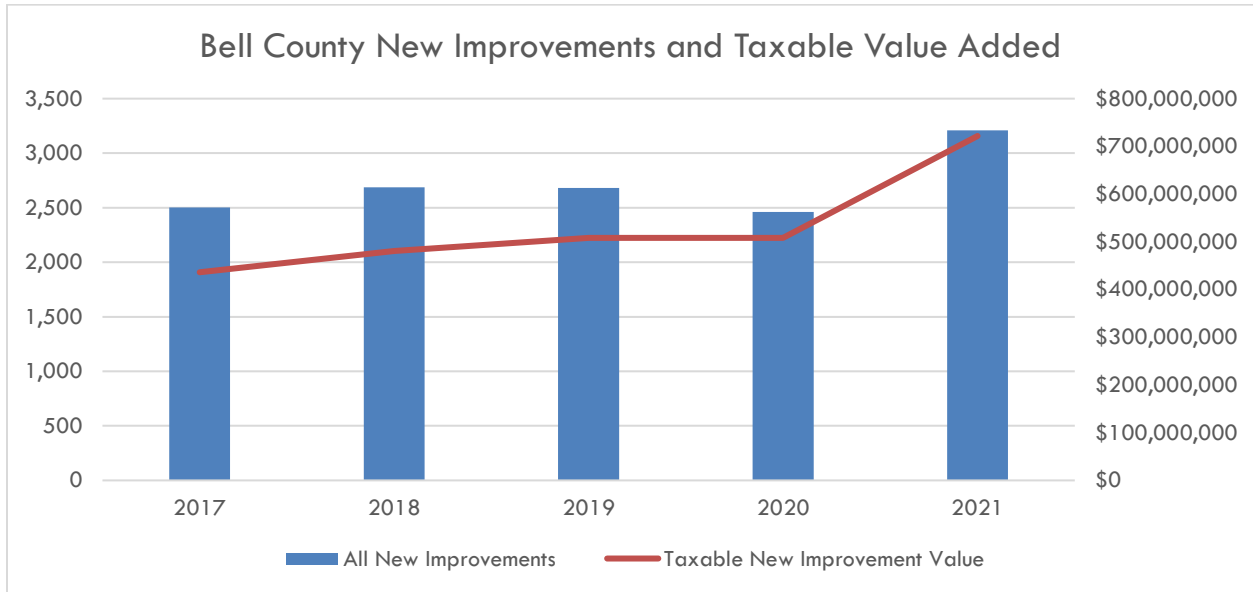
<b>Taxpayer</b>	<b>Market Value</b>	<b>Taxable Value</b>
ONCOR ELECTRIC DELIVERY CO LLC	\$351,770,286	\$351,770,286
WAL-MART REAL ESTATE BUSINESS TRUST	\$126,427,604	\$126,427,604
H E BUTT GROCERY	\$124,044,593	\$124,044,593
MCLANE COMPANY INC	\$115,391,348	\$113,243,359
PANDA TEMPLE POWER II, LLC	\$269,534,259	\$100,203,579
TEMPLE GENERATION I, LLC	\$227,966,447	\$93,305,897
WILSONART INTERNATIONAL	\$90,093,261	\$89,077,050
BURLINGTON NORTHERN SANTA FE RAILWAY CO	\$88,772,082	\$88,772,082
REYNOLDS CONSUMER PRODUCTS INC	\$70,437,910	\$68,182,488
DRP MARKET HEIGHTS PROPERTY OWNER LLC	\$63,408,942	\$63,408,942

## PROPERTY VALUES BY STATE PROPERTY CATEGORIES

State Code	State Code Description	Property Count	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	100,913	\$663,209,241	\$18,142,713,064	\$14,987,068,115
B	MULTIFAMILY RESIDENCE	6,465	\$49,113,324	\$2,076,764,016	\$2,063,488,452
C1	VACANT LOTS AND LAND TRACTS	16,521	\$68,202	\$489,483,282	\$487,576,752
D1	QUALIFIED AG LAND	9,759	\$0	\$2,178,705,329	\$44,772,092
D2	IMPROVEMENTS ON QUALIFIED OP	1,519	\$1,358,479	\$21,117,452	\$20,884,945
E	FARM OR RANCH IMPROVEMENT	7,881	\$32,462,377	\$1,570,069,290	\$1,381,703,089
F1	COMMERCIAL REAL PROPERTY	5,427	\$75,744,338	\$2,795,083,110	\$2,794,128,892
F2	INDUSTRIAL REAL PROPERTY	205	\$0	\$828,287,510	\$465,513,555
J1	WATER SYSTEMS	7	\$0	\$384,533	\$384,533
J2	GAS DISTRIBUTION SYSTEM	22	\$0	\$35,786,604	\$35,786,604
J3	ELECTRIC COMPANY (INCLUDING C	117	\$0	\$367,869,158	\$367,869,158
J4	TELEPHONE COMPANY (INCLUDI	50	\$0	\$39,156,438	\$39,156,438
J5	RAILROAD	46	\$0	\$139,214,323	\$139,214,323
J6	PIPELAND COMPANY	174	\$0	\$58,457,949	\$55,857,227
J7	CABLE TELEVISION COMPANY	23	\$0	\$47,734,765	\$47,734,765
L1	COMMERCIAL PERSONAL PROPE	13,791	\$10,989,593	\$957,623,125	\$957,334,521
L2	INDUSTRIAL PERSONAL PROPERT	711	\$0	\$842,106,214	\$802,391,670
M1	TANGIBLE OTHER PERSONAL, MOB	4,924	\$1,545,622	\$41,447,296	\$39,914,540
O	RESIDENTIAL INVENTORY	4,749	\$8,042,599	\$173,933,757	\$173,348,147
S	SPECIAL INVENTORY TAX	197	\$4,000	\$104,475,464	\$104,475,464
X	TOTALLY EXEMPT PROPERTY	9,713	\$269,793,722	\$2,752,659,616	\$0
	<b>Totals</b>	<b>183,214*</b>	<b>\$1,112,331,497</b>	<b>\$33,663,072,295</b>	<b>\$25,008,603,282</b>

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

## COUNTY GROWTH



### Commercial Growth

In Bell County in 2021, many new commercial improvements were made to include:

- 1 Apartment Complex
- 1 Hotel
- 14 Retail improvements
- 8 Offices
- 3 Auto Service improvements
- 10 Industrial improvements
- 8 Restaurants

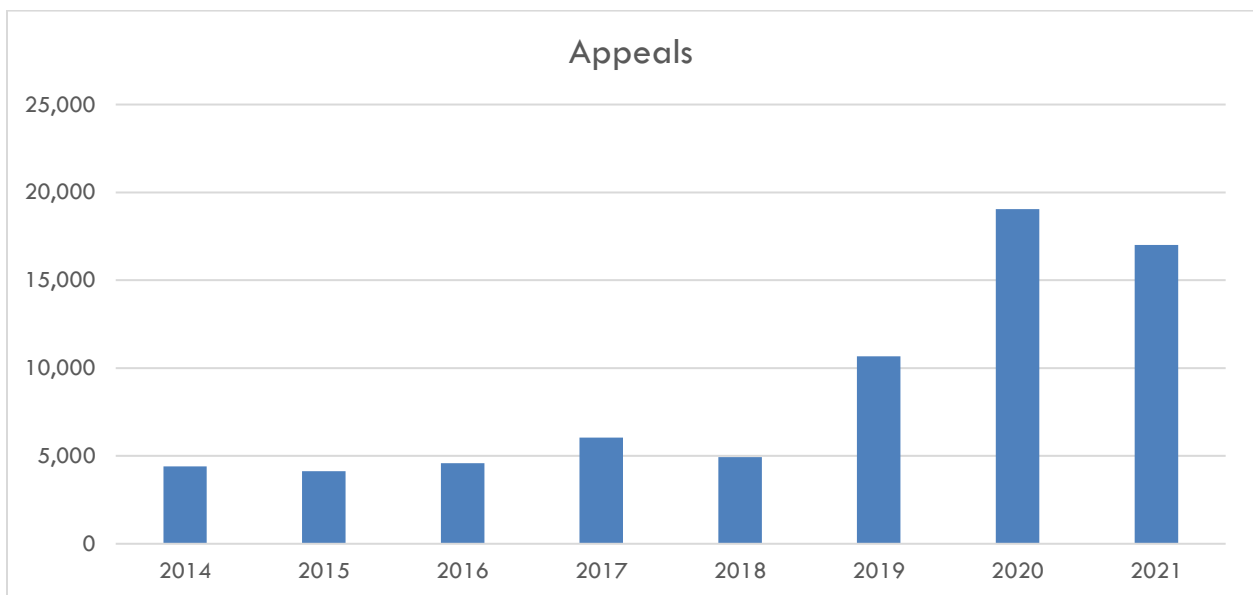
## PROPERTY VALUE APPEALS

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.

Most appraisal notices are mailed on or near April 1<sup>st</sup> of the tax year. TADBC allows for property owners to discuss informally their assessments with an appraiser prior to the appeal/protest deadline at the Belton office. In 2021, 3,097 accounts were reviewed during the inquiry period. If appeals are not resolved at this point, the property owner or authorized tax agent will then be scheduled a formal hearing with the ARB.

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.

In 2021, 17,000 accounts were appealed. 3,662 accounts were protested online. 2,583 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. 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 2020. 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 statute to review appraisal district governance, taxpayer assistance, operating procedures, and appraisal standards.

<b>Mandatory Requirements</b>	<b>PASS/FAIL</b>
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

<b>Appraisal District Activities</b>	<b>RATING</b>
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

**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 2021, 87th 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 1197 states that a tract of land contiguous to a religious organizations place of regular worship may be exempt for no more than 10 years. The current limitation is 6 years.

HB 3833 changes the rollback period to three years (from five) and removes the interest rate (from 5%)

HB 988 requires an appraisal review board (ARB) to adopt procedures for the hearings it conducts and requires an ARB to incorporate the comptroller of public accounts' model hearing procedures when adopting its own procedures; requires certain taxing units voting for a position on the board of directors of an appraisal district to be determined by resolution adopted at an open meeting; creates an offense for a member of the governing body, officer, or employee of a taxing unit to communicate with the chief appraiser or another employee of the appraisal district for the purpose of influencing the value at which property in the district that the person does not own or lease is appraised; temporarily authorizes a taxing unit any part of which is located in an area designated a disaster area by a disaster declaration issued on or after January 1, 2020, to extend the date by which goods-in-transit must be transported to another location in or outside of Texas to qualify for the tax exemption for such property; requires each appraisal record to have a unique account number that is provided to the property owner and provides for the combination of contiguous parcels or tracts into a single appraisal record or the division of segments of a parcel or tract of property into individual appraisal records on the request of the property owner; makes an appraisal district's taxpayer liaison officer responsible for receiving and compiling a list of complaints filed concerning a matter related to the fairness and efficiency of the district's ARB; requires an informal conference to be held on request of a property owner before a hearing on the taxpayer's protest and requires an ARB to sit in a single-member panel to conduct a hearing if the owner requests it; and provides for the use of limited binding arbitration to compel an ARB to comply with certain procedural requirements related to a taxpayer protest.

SB 1245 Relating to the farm and ranch survey conducted by the comptroller for purposes of estimating the productivity value of qualified open-space land as part of the study of school district taxable values.

SB 1449 Amends Tax Code 11.145 to increase the exemption amount for personal property from \$500 to \$2500.

SB 611 Amends Sections 11.133(b) and 11.431(a) of the Tax Code to extend the total exemption of the residence homestead of a surviving spouse of a member of the armed services to those who are killed or fatally injured in the line of duty, and not just killed in action.

SB 63 This bill provides for the electronic delivery and receipt of property tax related documents; provides the option for an appraisal review board member to complete training classes remotely; enhances conflict-of-interest protections with respect to membership of an appraisal district's board of directors and general appraisal district employment; revises the qualifications for the property tax exemption for solar or wind-powered energy devices and entitles a person to a tax exemption for a device, regardless of whether the person who owns the device also owns the real property on which the device is installed or constructed; establishes deadlines for the removal of an ARB member following the discovery of a potential ground for removal, for a chief appraiser to take certain actions with respect to an application for a property tax exemption, and for a hearing on a motion to correct the appraisal roll or a protest hearing to be scheduled; and sets out requirements for the content of a protest notice and the notice of the protest hearing and establishes restrictions on the presentation of evidence or argument at a protest hearing by a chief appraiser.

# 2021 CERTIFIED TOTALS

Bell County **2021 CERTIFIED TOTALS** As of Certification  
 Property Count: 176,014 CB - BELL COUNTY 7/14/2021 4:14:22PM  
Grand Totals

Land	Value			
Homesite:	3,060,115,333			
Non Homesite:	2,625,334,792			
Ag Market:	2,178,002,592			
Timber Market:	1,385,120	<b>Total Land</b>	(+)	7,864,837,837
Improvement	Value			
Homesite:	16,161,663,215			
Non Homesite:	7,017,682,589	<b>Total Improvements</b>	(+)	23,179,345,804
Non Real	Count	Value		
Personal Property:	10,828	2,551,227,439		
Mineral Property:	0	0		
Autos:	4,592	67,663,269	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=
				33,663,074,349
Ag	Non Exempt	Exempt		
Total Productivity Market:	2,178,707,160	680,552		
Ag Use:	45,315,038	10,177	<b>Productivity Loss</b>	(-)
Timber Use:	22,924	0	<b>Appraised Value</b>	=
Productivity Loss:	2,133,369,198	670,375		31,529,705,151
			<b>Homestead Cap</b>	(-)
				802,974,971
			<b>Assessed Value</b>	=
				30,726,730,180
			<b>Total Exemptions Amount</b>	(-)
			<b>(Breakdown on Next Page)</b>	6,104,786,375
			<b>Net Taxable</b>	=
				24,621,943,805

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	272,103,614	174,825,981	527,567.58	657,293.76	2,009			
DPS	4,944,350	2,399,940	6,877.23	10,606.33	43			
OV65	3,621,889,525	2,840,256,389	8,248,197.44	8,711,431.96	20,600			
<b>Total</b>	<b>3,898,937,489</b>	<b>3,017,482,310</b>	<b>8,782,642.25</b>	<b>9,379,332.05</b>	<b>22,652</b>	<b>Freeze Taxable</b>	(-)	
<b>Tax Rate</b>	<b>0.396800</b>							<b>3,017,482,310</b>
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	692,938	656,308	448,598	207,710	4			
OV65	20,193,540	17,393,706	11,803,889	5,589,817	70			
<b>Total</b>	<b>20,886,478</b>	<b>18,050,014</b>	<b>12,252,487</b>	<b>5,797,527</b>	<b>74</b>	<b>Transfer Adjustment</b>	(-)	
							<b>5,797,527</b>	
						<b>Freeze Adjusted Taxable</b>	=	
							<b>21,598,663,968</b>	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 94,486,140.88 = 21,598,663,968 \* (0.396800 / 100) + 8,782,642.25

Certified Estimate of Market Value: 33,663,074,349  
 Certified Estimate of Taxable Value: 24,621,943,805

Tif Zone Code	Tax Increment Loss
BETIF1	246,100,158
KITIF2	36,836,835
TETIF1	485,864,379
TETIF2	134,340,477

## **CONTACT US**

### Office Locations

#### **Main Office**

Belton  
411 E. Central Avenue  
Belton, TX 76513

#### **Satellite Offices**

Killeen  
301 Priest Dr.  
Killeen, TX 76541

Temple  
205 E. Central Avenue  
Temple, TX 76501

#### **Phone**

(254) 939-5841  
customerservice@bellcad.org  
[www.bellcad.org](http://www.bellcad.org)

#### **Business Hours**

Monday – Friday 8:00 AM – 4:45 PM