



2023 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 183,900 parcels within Bell County covering 1,088 square miles. TADBC is responsible for the assessment of properties within 42 taxing entities. TADBC also provides assessment and collection services for 36 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.

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

Kevin Koch — Vice Chairman/Secretary — Temple Independent School District

Sam Fulcher — City of Temple

Howard “Scot” Arey — Bell County

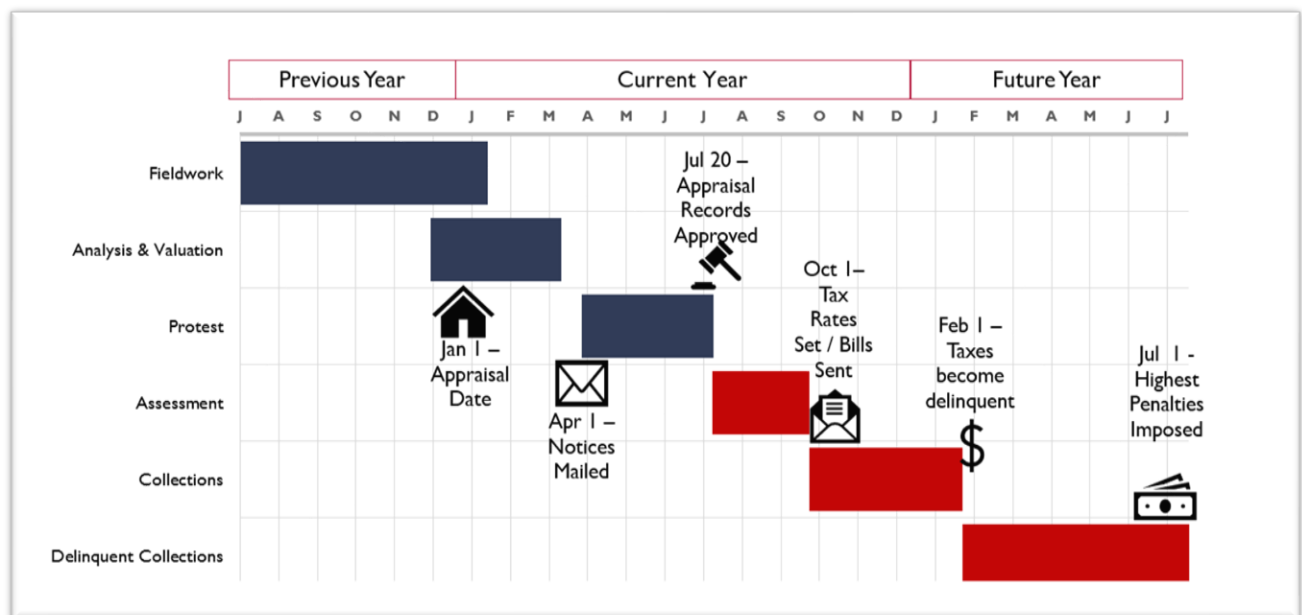
Joe Shepperd — Belton Independent School District / City of Belton

Dick Young — City of Killeen

Marvin Rainwater — Killeen Independent School District

PROPERTY TAX CALENDAR & PHASES

January 1 st	Date as of which appraisal districts are required to value property as of and determine exemption eligibility
January 31 st	Deadline to pay taxes
February 1 st	Penalties and Interest begin accruing on taxes not yet paid
April 1 st	Notices of appraised value are sent
May 15 th	Deadline for most properties to file an appeal with the Appraisal Review Board
July 25 th	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

	2019	2020	2021	2022	2023
Budget	\$5,064,230	\$5,223,233	\$5,269,264	\$5,511,331	\$5,912,511
Market Value	\$26,281,008,073	\$29,980,938,519	\$33,663,074	\$41,416,108,898	\$51,439,143,921
Number of Personnel					
Budgeted Number of Personnel	50	50	50	52	52
Number of Personnel	48	49	48	50	50
Administration	4	4	4	4	4
Collection & Customer Services	15	14	16	17	17
Mapping / Records Services	8	7	5	5	5
Information Systems	2	3	2	2	2
Appraisal Services	20	20	21	22	22

The Tax Appraisal District of Bell County employs up to 52 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.

Fifteen 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 five 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.

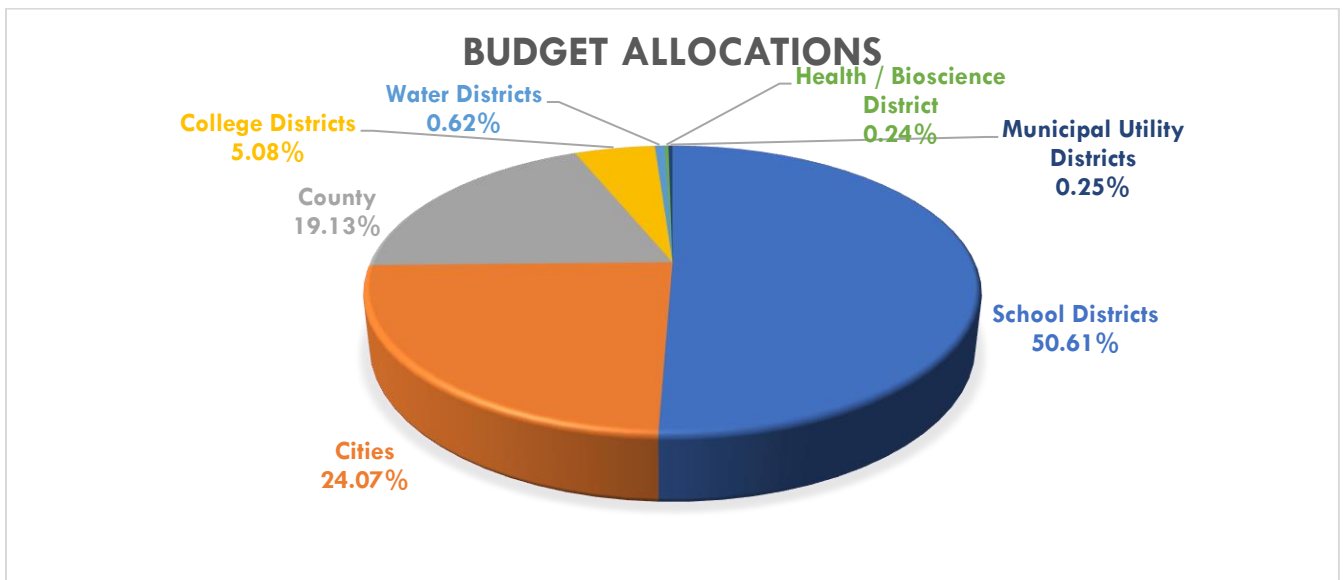
The adopted budget is then allocated to each taxing unit as a percentage determined by that unit's levy percentage of the total levies of all taxing entitlements.

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	2019	2020	2021	2022	2023
Budget	\$5,064,230	\$5,223,233	\$5,269,264	\$5,511,311	\$5,912,511
% Change	8.87%	3.14%	0.88%	4.59%	7.28%

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

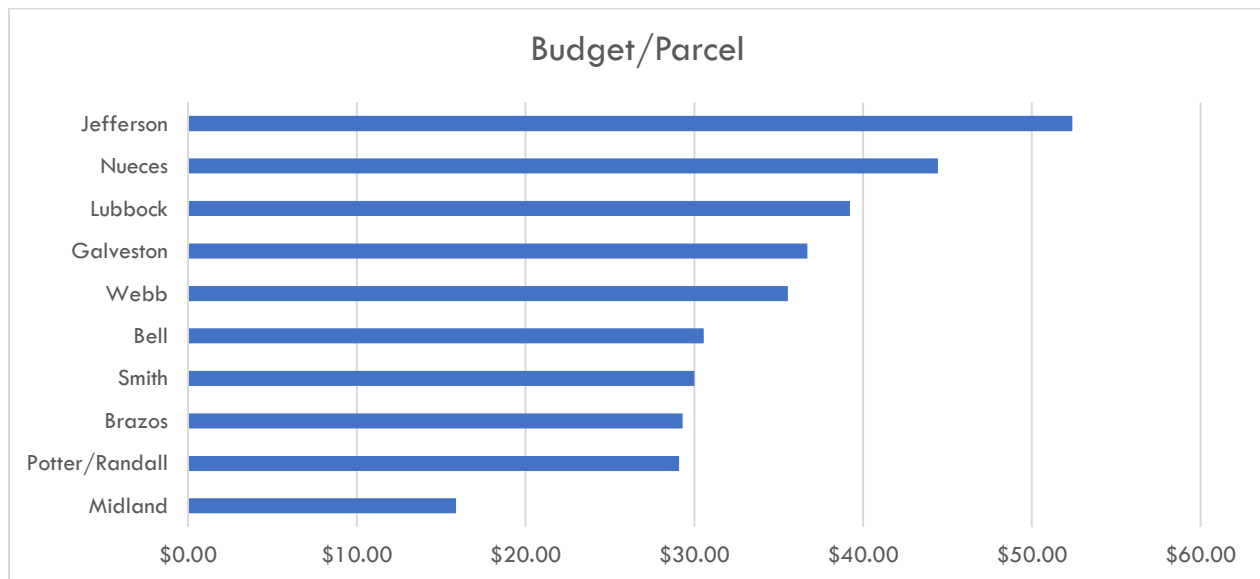
Budget Allocations	2019	2020	2021	2022	2023
School Districts	\$2,558,365	\$2,469,745	\$2,649,412	\$2,676,994	\$2,858,980
Cities	\$1,120,057	\$1,160,479	\$1,214,109	\$1,261,342	\$1,359,611
County	\$901,317	\$933,744	\$912,826	\$1,009,024	\$1,080,826
College Districts	\$237,916	\$246,475	\$242,079	\$267,886	\$286,949
Water Districts	\$29,938	\$48,250	\$32,027	\$45,151	\$35,055
Health / Bioscience District	\$11,860	\$12,286	\$11,840	\$12,586	\$13,481
Municipal Utility Districts	\$4,777	\$4,948	\$6,969	\$13,348	\$14,298



BUDGET COMPARISONS

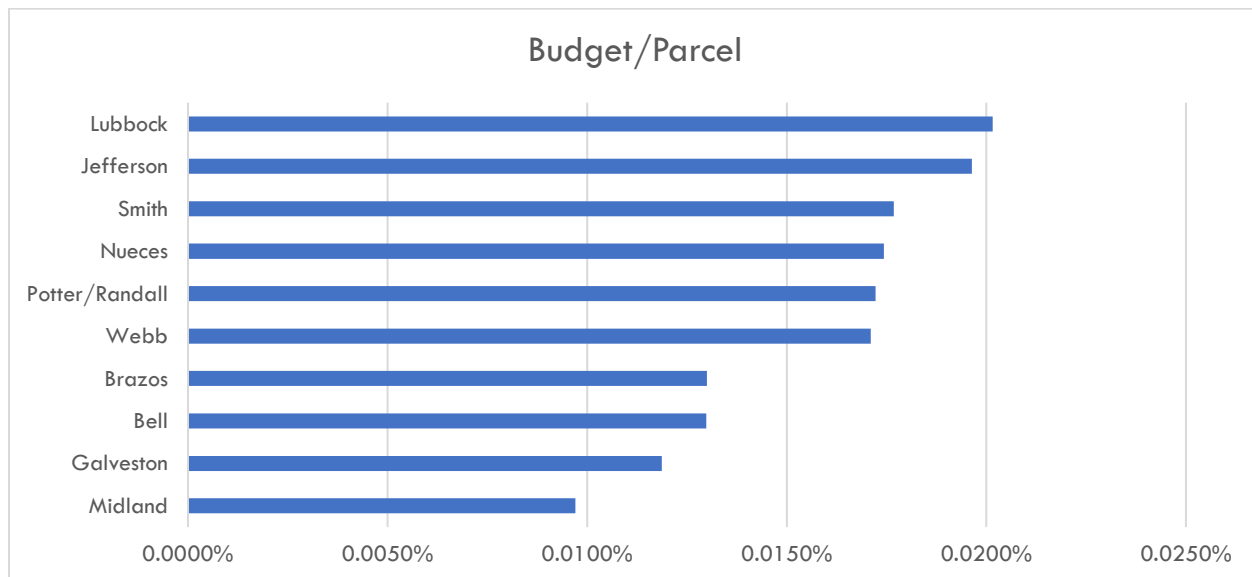
Similar appraisal districts have been compared below to show the cost per parcel to produce the appraisal roll. This is calculated by dividing the total budget by the total number of parcels. All values are as reported in the 2022 Operations Survey published by the Texas Comptroller. Budgets listed below are for all operations of that appraisal district. Only Bell, Midland and Lubbock also conduct assessment and collection operations.

District	Parcels	Budget	Budget / Parcel
Jefferson	148,893	\$7,802,786	\$52.41
Nueces	212,401	\$9,440,592	\$44.45
Lubbock	162,356	\$6,367,403	\$39.22
Galveston	197,844	\$7,261,059	\$36.70
Webb	183,457	\$6,522,571	\$35.55
Bell	180,338	\$5,511,331	\$30.56
Smith	180,552	\$5,418,836	\$30.01
Brazos	144,635	\$4,240,028	\$29.32
Potter/Randall	147,529	\$4,292,445	\$29.10
Midland	333,961	\$5,303,705	\$15.88



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 2022 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
Midland	\$54,669,925,195	\$5,303,705	0.0097%
Galveston	\$61,178,099,251	\$7,261,059	0.0119%
Bell	\$42,438,048,049	\$5,511,331	0.0130%
Brazos	\$32,624,646,040	\$4,240,028	0.0130%
Webb	\$38,143,108,718	\$6,522,571	0.0171%
Potter/Randall	\$24,922,796,838	\$4,292,445	0.0172%
Nueces	\$54,163,353,259	\$9,440,592	0.0174%
Smith	\$30,646,252,054	\$5,418,836	0.0177%
Jefferson	\$39,727,742,960	\$7,802,786	0.0196%
Lubbock	\$31,586,054,414	\$6,367,403	0.0202%

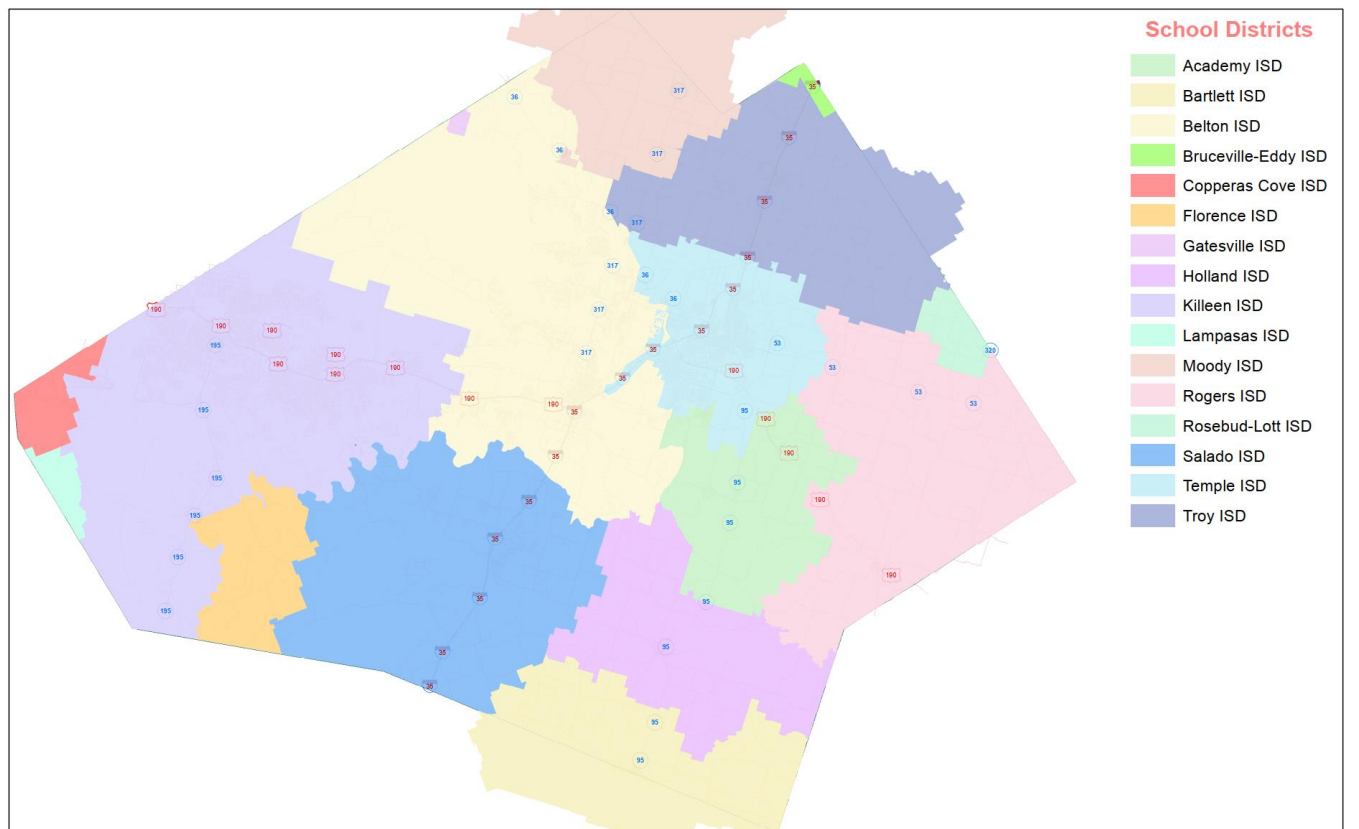
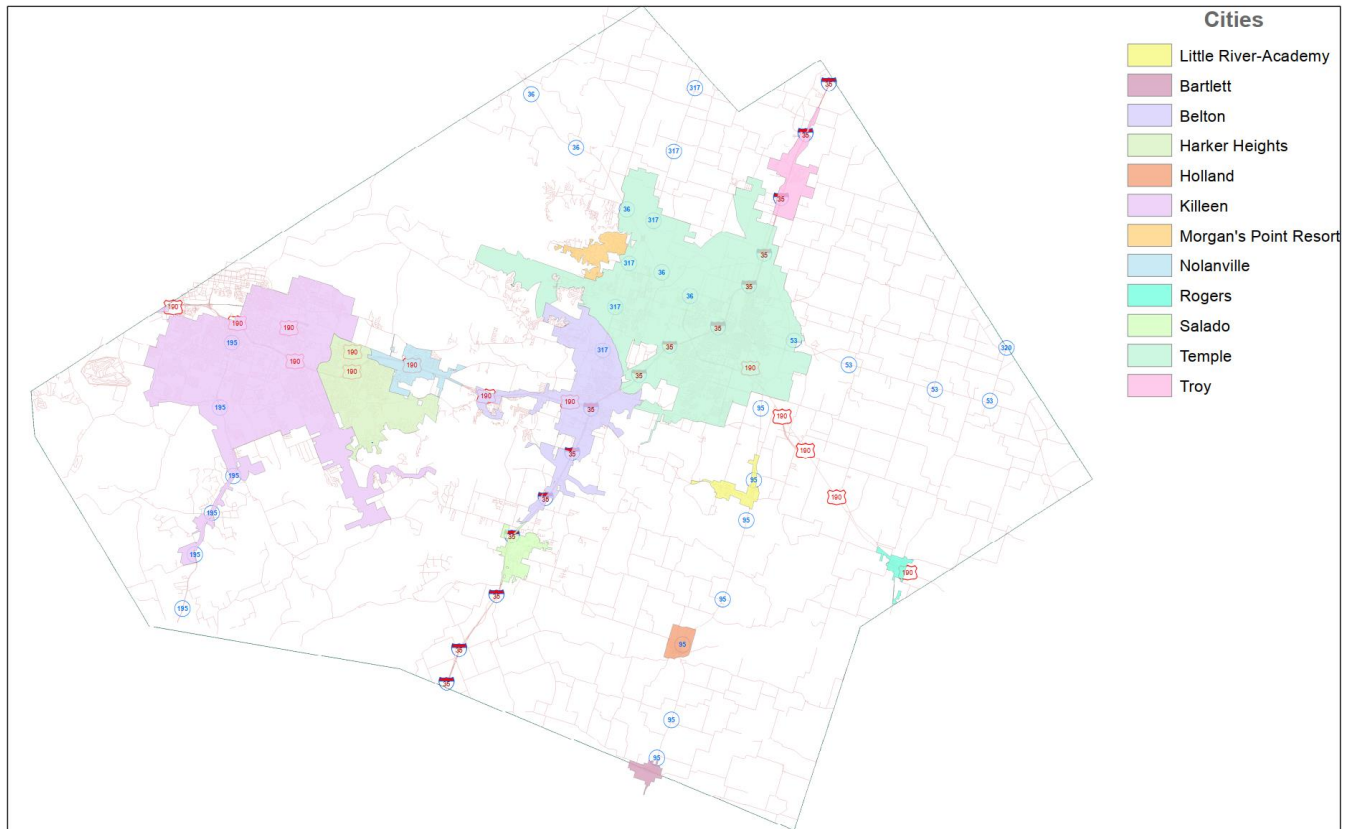


TAXING ENTITIES SERVED

TADBC serves 42 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, 110 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
CITY OF LITTLE RIVER-ACADEMY	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
FARM RIVER MUNICIPAL UTILITY DISTRICT #1	Y	Y
HEALTH & BIOSCIENCE DISTRICT		
TEMPLE HEALTH & BIOSCIENCE DISTRICT	Y	Y
EMERGENCY SERVICES DISTRICT		
BELL COUNTY EMERGENCY SERVICES DISTRICT #1	Y	Y



TAX COLLECTION OPERATIONS

The Tax Appraisal District of Bell County provides tax collection for 36 of the taxing entities and tax-rate calculation services for 31 of the entities served. These services include:

- Calculation of the no-new revenue tax rates, and voter-approval 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 these discounts:

October 31st — 3%

November 30th — 2%

December 31st — 1%

	2018	2019	2020	2021	2022
Total Tax Levy Collected*	\$432,353,985	\$453,150,752	\$483,455,837	\$512,421,407	\$601,379,844

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

TAXING ENTITY		2022 Tax Levy Collected
COUNTY		
BELL COUNTY		\$92,659,256
ROAD DISTRICT		\$6,906,738
INDEPENDENT SCHOOL DISTRICTS		
ACADEMY ISD		\$8,352,100
BARTLETT ISD		\$2,216,742
BELTON ISD		\$66,678,339
BRUCEVILLE-EDDY ISD*		\$1,093
FLORENCE ISD		\$1,246,912
HOLLAND ISD		\$1,996,632
KILLEEN ISD		\$10,5423,974
MOODY ISD*		\$219,182
ROGERS ISD		\$3,034,788
SALADO ISD		\$19,611,019
TEMPLE ISD		\$74,598,060
TROY ISD		\$7,281,361
CITIES		
CITY OF BARTLETT		\$857,618
CITY OF BELTON		\$11,766,200
CITY OF HARKER HEIGHTS		\$1,4796,845
CITY OF HOLLAND		\$260,868
CITY OF KILLEEN		\$66,399,327
CITY OF LITTLE RIVER-ACADEMY		\$566,055
MORGAN'S POINT RESORT		\$3,081,898
CITY OF NOLANVILLE		\$2,527,126
CITY OF ROGERS		\$437,114
VILLAGE OF SALADO		\$1,471,548
CITY OF TEMPLE		\$57,722,290
CITY OF TROY		\$1,171,003

TAXING ENTITY		2022 Tax Levy Collected
WATER DISTRICTS		
CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT		\$844,483
ELM CREEK		\$473,684
BELL COUNTY WCID# 3		\$136,208
BELL COUNTY WCID# 6		\$2,528,282
DONAHOE CREEK		\$27,263
COLLEGE DISTRICTS		
CENTRAL TEXAS COLLEGE		\$12,455,080
TEMPLE COLLEGE		\$194,67,970
MUNICIPAL UTILITY DISTRICTS		
BELL COUNTY MUNICIPAL UTILITY DISTRICT #1		\$22,27,781
BELL COUNTY MUNICIPAL UTILITY DISTRICT #2		\$43,265
RIVER FARM MUNICIPAL UTILITY DISTRICT #1		\$12,463
HEALTH & BIOSCIENCE DISTRICT		
TEMPLE HEALTH & BIOSCIENCE DISTRICT		\$1,548,689
EMERGENCY SERVICES DISTRICT		
BELL COUNTY EMERGENCY SERVICES DISTRICT #1		\$1,908,337

*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		\$100,000	\$10,000	\$10,000	\$6,000	
BARTLETT ISD		\$100,000	\$10,000	\$10,000		
BELTON ISD		\$100,000	\$10,000	\$10,000		
BRUCEVILLE-EDDY ISD		\$100,000	\$10,000	\$10,000		
COPPERAS COVE ISD		\$100,000	\$10,000	\$10,000		
FLORENCE ISD		\$100,000	\$10,000	\$10,000		
GATESVILLE ISD		\$100,000	\$10,000	\$10,000		
HOLLAND ISD		\$100,000	\$10,000	\$10,000		
KILLEEN ISD		\$100,000	\$10,000	\$10,000		
LAMPASAS ISD		\$100,000	\$10,000	\$10,000		
MOODY ISD		\$100,000	\$10,000	\$10,000		
ROGERS ISD		\$100,000	\$10,000	\$10,000		
ROSEBUD-LOTT ISD		\$100,000	\$10,000	\$10,000		
SALADO ISD		\$100,000	\$10,000	\$10,000	\$3,330	
TEMPLE ISD		\$100,000	\$10,000	\$10,000	\$5,000	\$5,000
TROY ISD		\$100,000	\$10,000	\$10,000	FRZ ONLY	
CITIES						
CITY OF LITTLE-RIVER ACADEMY						
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 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						
RIVER FARM MUNICIPAL UTILITY DISTRICT #1						
HEALTH & BIOSCIENCE DISTRICT						
TEMPLE HEALTH & BIOSCIENCE DISTRICT						
EMERGENCY SERVICES DISTRICT						
BELL COUNTY EMERGENCY SERVICES DISTRICT #1						

In 2022, the Tax Appraisal District of Bell County processed 24,457 exemption applications. Below is a breakdown of the amounts and types of each exemption processed.

- Homestead Exemptions — 12,421
- Over 65 Exemptions — 3,481
- Disabled Person Exemptions — 668
- Disabled Veteran Status 1-4 Exemptions — 3,494
- Disabled Veteran Homestead — 4,291
- Total (non-profit) exemptions — 102

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 2023
COUNTY		
BELL COUNTY		\$0.291400
ROAD DISTRICT		\$0.021100
INDEPENDENT SCHOOL DISTRICTS		
ACADEMY ISD		\$1.168700
BARTLETT ISD		\$1.169200
BELTON ISD		\$1.151700
BRUCEVILLE-EDDY ISD		\$1.450000
COPPERAS COVE ISD		\$0.833800
FLORENCE ISD		\$1.106500
GATESVILLE ISD		\$0.899200
HOLLAND ISD		\$0.962700
KILLEEN ISD		\$0.850100
LAMPASAS ISD		\$1.017500
MOODY ISD		\$1.420000
ROGERS ISD		\$1.09357
ROSEBUD-LOTT ISD		\$1.08910
SALADO ISD		\$1.169200
TEMPLE ISD		\$1.148900
TROY ISD		\$0.960000
CITIES		
CITY OF LITTLE RIVER-ACADEMY		\$0.432000
CITY OF BARTLETT		\$0.750000
CITY OF BELTON		\$0.532600
CITY OF HARKER HEIGHTS		\$0.525000
CITY OF HOLLAND		\$0.324300
CITY OF KILLEEN		\$0.620800
MORGAN'S POINT RESORT		\$0.580000
CITY OF NOLANVILLE		\$0.497900
CITY OF ROGERS		\$0.950000
VILLAGE OF SALADO		\$0.394700
CITY OF TEMPLE		\$0.613000
CITY OF TROY		\$0.378100

TAXING ENTITY		Total Tax Rate
WATER DISTRICTS		
CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT		\$0.002372
ELM CREEK		\$0.025000
BELL COUNTY WCID# 3		\$0.030500
BELL COUNTY WCID# 6		\$0.024700
DONAHOE CREEK		\$0.022700
COLLEGE DISTRICTS		
CENTRAL TEXAS COLLEGE		\$0.0825000
TEMPLE COLLEGE		\$0.201700
MUNICIPAL UTILITY DISTRICTS		
BELL COUNTY MUNICIPAL UTILITY DISTRICT #1		\$0.783000
BELL COUNTY MUNICIPAL UTILITY DISTRICT #2		\$0.950000
RIVER FARM MUNICIPAL UTILITY DISTRICT #1		\$1.000000
HEALTH & BIOSCIENCE DISTRICT		
TEMPLE HEALTH & BIOSCIENCE DISTRICT		\$0.142110
EMERGENCY SERVICES DISTRICT		
BELL COUNTY EMERGENCY SERVICES DISTRICT #1		\$0.090000

TAXING ENTITY 2023 CERTIFIED VALUES

TAXING ENTITY	Appraisal Roll Market Value	Appraisal Roll Net Taxable Value
COUNTY		
BELL COUNTY	\$51,439,143,921	\$35,491,632,782
ROAD DISTRICT	\$51,439,141,675	\$35,775,139,073
INDEPENDENT SCHOOL DISTRICTS		
ACADEMY ISD	\$1,435,161,521	\$912,178,511
BARTLETT ISD	\$316,409,847	\$87,461,558
BELTON ISD	\$10,666,383,011	\$7,109,992,138
BRUCEVILLE-EDDY ISD	\$7,819,503	\$3,858,510
COPPERAS COVE ISD	\$317,332,769	\$159,091,660
FLORENCE ISD	\$290,592,046	\$136,834,703
GATESVILLE ISD	\$7,211,484	\$1,631,756
HOLLAND ISD	\$671,059,906	\$244,213,478
KILLEEN ISD	\$21,648,392,021	\$14,255,572,029
LAMPASAS ISD	\$35,050,720	\$15,454,780
MOODY ISD	\$308,400,944	\$99,592,773
ROGERS ISD	\$811,918,238	\$334,022,567
ROSEBUD-LOTT ISD	\$62,880,339	\$19,929,166
SALADO ISD	\$3,770,066,875	\$2,082,393,434
TEMPLE ISD	\$9,626,003,641	\$7,295,771,268
TROY ISD	\$1,464,451,675	\$884,532,774
CITIES		
CITY OF BARTLETT	\$57,642,538	\$38,639,836
CITY OF BELTON	\$3,153,330,285	\$2,235,281,661
CITY OF HARKER HEIGHTS	\$4,052,726,741	\$2,849,105,064
CITY OF HOLLAND	\$112,241,698	\$81,378,221
CITY OF KILLEEN	\$15,221,424,252	\$10,973,750,027
CITY OF LITTLE RIVER-ACADEMY	\$186,238,211	\$132,198,487
MORGAN'S POINT RESORT	\$702,846,058	\$534,280,857
CITY OF NOLANVILLE	\$769,262,791	\$524,939,726
CITY OF ROGERS	\$60,487,284	\$46,225,107
VILLAGE OF SALADO	\$659,356,818	\$416,803,233
CITY OF TEMPLE	\$13,728,272,977	\$9,745,329,141
CITY OF TROY	\$405,579,291	\$317,707,570

TAXING ENTITY	Appraisal Roll Market Value	Appraisal Roll Net Taxable Value
WATER DISTRICTS		
CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT	\$51,415,718,404	\$35,914,027,792
ELM CREEK	\$2,801,484,604	\$1,835,765,876
BELL COUNTY WCID# 3	\$682,026,534	\$450,216,637
BELL COUNTY WCID# 6	\$13,831,366,094	\$10,346,102,160
DONAHOE CREEK	\$399,643,473	\$120,799,236
COLLEGE DISTRICTS		
CENTRAL TEXAS COLLEGE	\$21,979,026,642	\$15,330,022,048
TEMPLE COLLEGE	\$13,967,898,161	\$9,942,278,570
MUNICIPAL UTILITY DISTRICTS		
BELL COUNTY MUNICIPAL UTILITY DISTRICT #1	\$382,114,268	\$289,553,603
BELL COUNTY MUNICIPAL UTILITY DISTRICT #2	\$4,556,475	\$4,554,271
BELL COUNTY RIVER FARM MUNICIPAL DISTRICT #1	\$2,636,024	\$1,246,300
HEALTH & BIOSCIENCE DISTRICT		
TEMPLE HEALTH & BIOSCIENCE DISTRICT	\$13,727,543,297	\$10,921,594,235
EMERGENCY SERVICES DISTRICT		
BELL COUNTY EMERGENCY SERVICES DISTRICT #1	\$3,524,882,226	\$2,150,836,153

TOP 10 TAXPAYERS

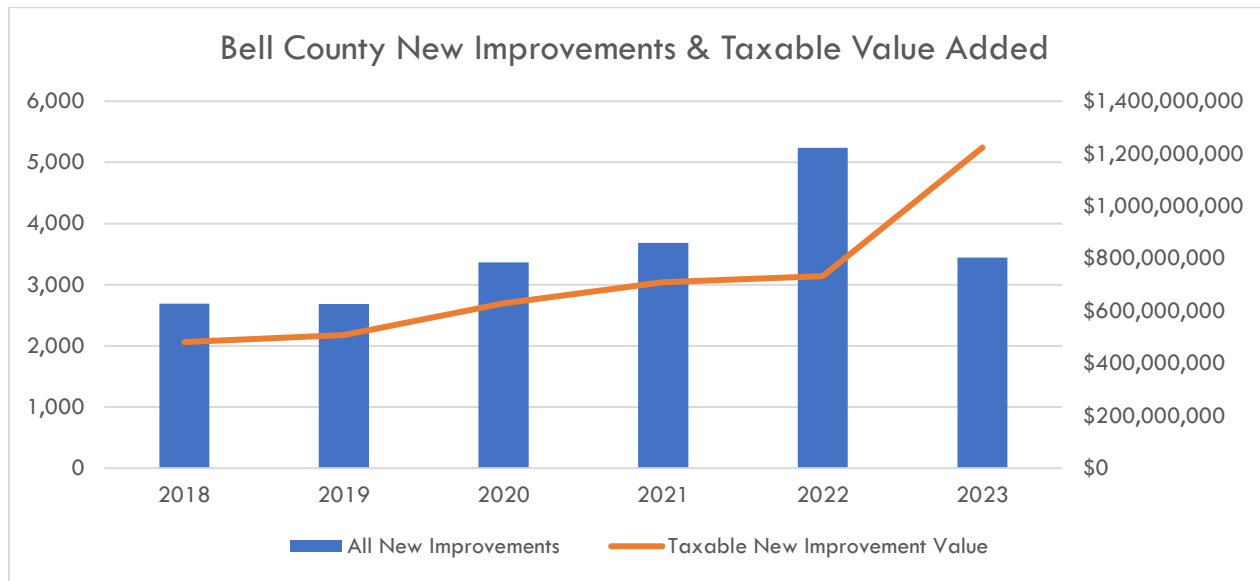
Taxpayer	Market Value	Taxable Value
ONCOR ELECTRIC DELIVERY CO LLC	\$402,754,884	\$402,754,884
PANDA TEMPLE POWER II, LLC	\$294,957,678	\$154,442,053
H E BUTT GROCERY	\$132,452,112	\$132,452,112
BKV-BPP POWER LLC	\$297,174,253	\$127,855,803
WAL-MART REAL ESTATE BUSINESS TRUST	\$126,408,755	\$126,408,755
WILSONART INTERNATIONAL	\$109,144,441	\$109,083,862
BURLINGTON NORTHERN SANTA FE RAILWAY CO	\$109,083,862	\$109,083,862
MCLANE COMPANY INC	\$109,375,905	\$106,450,503
TEMPLE GREEN DATA LLC	\$92,000,000	\$92,000,000
REYNOLDS CONSUMER PRODUCTS INC	\$82,647,077	\$82,647,077

PROPERTY VALUES BY STATE PROPERTY CATEGORIES

State Code	State Code Description	Property Count	New Value	Market Value	Taxable Value
A	Single Family Residence	107,480	\$962,885,907	\$28,732,940,947	\$20,896,347,687
B	Multi-Family Residence	8,349	\$118,837,431	\$3,338,208,579	\$3,308,317,055
C	Vacant Lots & Land Tracts	14,686	\$10,500	\$737,907,547	\$736,065,607
D1	Qualified Open-Space Land	9,584	\$0	\$3,180,838,156	\$48,361,213
D2	Improvements on Qualified Open-Space Land	1,901	\$6,509,894	\$36,173,003	\$35,903,981
E	Rural Land	9,818	\$39,404,756	\$1,983,513,192	\$1,427,940,570
F1	Commercial Real	5,455	\$54,650,058	\$3,824,622,387	\$3,823,448,797
F2/F3	Industrial & Manufacturing Real	245	\$9,757,704	\$1,136,753,493	\$752,652,607
G1	Oil & Gas	0	\$0	\$0	\$0
J1	Water Systems	8	\$0	\$871,086	\$871,086
J2	Gas Distribution Systems	22	\$0	\$50,804,799	\$50,804,799
J3	Electric Company	118	\$0	\$418,263,061	\$418,263,061
J4	Telephone Company	44	\$0	\$55,149,951	\$55,149,951
J5	Railroad	43	\$0	\$149,335,008	\$149,335,008
J6	Pipeline Company	180	\$0	\$59,157,667	\$55,329,921
J7	Cable Television Company	23	\$0	\$43,996,293	\$43,996,293
J8	Other Type of Utility	0	\$0	\$0	\$0
J9	Railroad Rolling Stock	1	0	\$17,027,320	\$17,027,320
L1	Commercial Personal Property	12,539	\$1,985,903	\$1,306,318,405	\$1,305,168,316
L2	Industrial & Manufacturing Personal Property	726	\$0	\$1,192,748,024	\$1,178,388,784
M1	Mobile Homes, Personal Property	4,993	\$5,436,711	\$52,079,980	\$46,363,012
O	Residential Inventory	8,348	\$221,158,917	\$422,054,156	\$417,602,796
S	Special Inventory	197	\$0	\$131,665,214	\$131,665,214
X	Total Exempt	10,736	\$118,322,558	\$3,970,063,045	\$0
	Totals	195,496*	\$1,538,960,339	\$50,840,491,313	\$34,899,003,078

*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 2023, many new commercial improvements were made to include:

- 8 Apartment Complexes
- 12 Retail improvements
- 8 Offices
- 4 Car Washes
- 6 Restaurants
- 6 Self-Storages
- Industrial Improvements

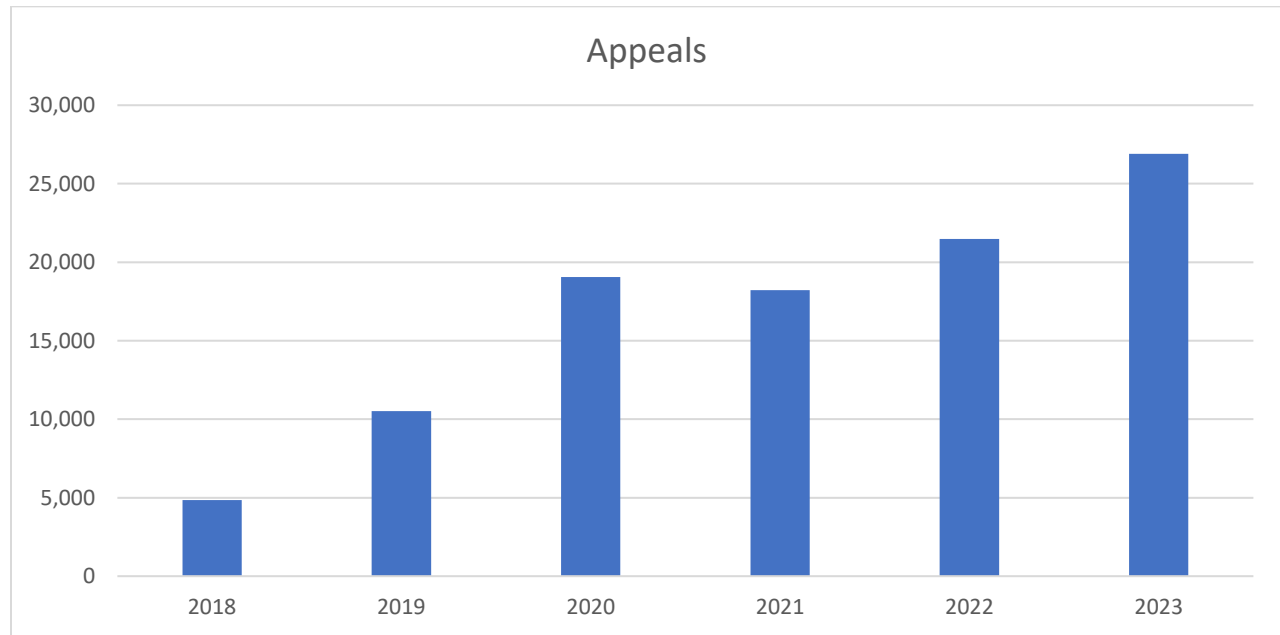
PROPERTY VALUE APPEALS

In accordance with the 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 1st of the tax year. TADBC allows property owners to discuss informally their assessments with an appraiser prior to the appeal/protest deadline at the Belton office. In 2023, 2,865 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 are not resolved informally with TADBC, are decided by the ARB.

In 2023, 26,900 accounts were appealed. 7,376 accounts were protested online. 4,538 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 2021. Below are the results.

Category	Number of Ratios **	2017 CAD Rept Appraised Value	Median Level of Appr	Coefficient Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price-Related Differential
A. Single-Family Residences	1,829	18,104,169,774	0.99	10.21	68.32	90.40	1.01
B. Multi-Family Residences	193	2,074,062,916	*	*	*	*	*
C1. Vacant Lots	0	477,506,680	*	*	*	*	*
C2. Colonia lots	0	0	*	*	*	*	*
D2. Farm/Ranch Imp	0	21,117,452	*	*	*	*	*
E. Rural non-qualified	158	1,564,083,633	1.00	21.10	40.72	68.04	1.06
F1. Commercial Real	135	2,746,348,213	0.93	12.21	52.05	87.72	1.01
F2. Industrial Real	0	828,287,510	*	*	*	*	*
G. Oil, Gas, Minerals	0	0	*	*	*	*	*
J. Utilities	20	666,507,748	.89	26.35	35.29	64.74	.87
L1. Commercial Personal	88	934,248,179	*	*	*	*	*
L2. Industrial Personal	0	838,177,057	*	*	*	*	*
M. Other Personal	0	41,423,279	*	*	*	*	*
O. Residential Inventory	0	219,541,919	*	*	*	*	*
S. Special Inventory	0	104,478,464	*	*	*	*	*
Overall	2,423	28,619,952,824	0.99	11.34	65.51	87.85	1.08

*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 2022. 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.

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
Does the appraisal district have up-to-date appraisal maps?	PASS
Are the appraisal districts records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	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 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 2023, 88th Texas Legislature produced many pieces of legislation which affect the operation of appraisal districts as well as taxpayer exemptions and rights. The below list are some of the changes:

HB 260 Requires chief appraiser to take into consideration the effect of wildlife or livestock disease or pest area designated by a state agency when calculating “net to land” for property that qualifies for valuation as open-space land.

HB 1228 Relating to the right of a property owner or the owner’s agent to receive on request a copy of the information used to appraise the owner’s property for ad valorem tax purposes.

HB 1285 Requires Comptroller to prepare and electronically publish a taxpayer assistance pamphlet explaining remedies to dissatisfied taxpayers, describing the functions of a taxpayer liaison officer, and providing advice on preparing and presenting protests to the appraisal review board under Chapter 41; Authorizes the appointment of one or more deputy taxpayer liaison officers to assist the taxpayer liaison officer (TLO). Provides actions TLO may take in response to a complaint, such as meeting informally to facilitate informal resolution, assisting the complainant in identifying appropriate procedures, or recommending in writing a course of action the TLO deems appropriate. Authorizes TLO to dismiss complaints based on appraisal of property. Specifies that a TLO’s failure or refusal to resolve a complaint to complainant’s satisfaction may not be protested under Chapter 41 or appealed under Chapter 42. Requires the comptroller to publish the functions of the TLO and establish a training program for TLOs. Requires TLOs to complete comptroller’s training after appointment and in each even numbered year thereafter or be ineligible to serve as a TLO. Requires TLO’s name and contact information to be listed on appraisal district’s website. Mandates the Board of Directors annually evaluate TLO. Transfers district’s board of directors’ authority to remove ARB chair in certain circumstances to the local administrative judge. Requires local administrative judge who removes a chair of an ARB to appoint another member of the ARB as chair.

HB 1911 Adds (1) current or former employees or contract staff members of a university health care provider at a corrections facility operated by the TDCJ or TJJD; and (2) current or former attorneys for the Department of Family and Protective Services to the list of eligible individuals whose home address can be made confidential in ad valorem tax appraisal records.

HB 2354 Provides that a change of ownership does not end eligibility for appraisal as qualified openspace land if ownership of the land is transferred from the former owner to the surviving spouse or surviving child of the former owner.

HB 3207 Eliminates requirement that agricultural advisory board members have been residents of the appraisal district for at least five years.

HB 4077 Provides that if a person is turning 65 in the next tax year, they will receive the over-65 exemption without applying, if the appraisal district has information in its records or receives information from the Texas Department of Public Safety which shows they qualify.

HB 4645 Adds as an organization entitled to an exemption an organization that leases land for improvements that the organization constructs or rehabilitates to provide housing to persons meeting an income eligibility requirement.

SB 271 Requires local governments to report to state officials when they experience certain security incidents including security breaches and ransomware attacks. If the incident involves election data, the local government must notify the Secretary of State of the incident.

SB 617 Adds customs and border protection officers and patrol agents and their spouse, surviving spouse, or adult children to the list of property owners who may make their home address confidential in public appraisal records.

SB 719 Allows an exemption for property owned by a charitable organization that provides services related to planning for the placement of or placing children in foster or adoptive homes or providing support or relief to women who are or may be pregnant and who are considering placing their unborn children for adoption. Amends various sections of the Tax Code changing references to “handicapped” to “persons with disabilities.”

SB 1145 Allows an exemption for real property a person owns and operates as a qualifying child-care facility. The use of the property for other functions does not result in the loss of the exemption if the other functions are incidental to the use of the child-care services.

SB 1191 Allows for late application for appraisal as agricultural land if the land was appraised as agricultural land in the preceding tax year, the former owner died during the preceding tax year, the application is filed not later than the delinquency date for the year for which the application is filed, and the application is filed by the surviving spouse or surviving child of decedent, the executor or administrator of the estate of the decedent or a fiduciary acting on behalf of a surviving spouse or surviving child of the decedent. Excuses the late filing application penalty if this section applies.

SB 1381 Requires that the application form for Section 11.13 include the date of birth of the applicant's spouse. Provides that a surviving spouse is entitled to the exemption without applying if the appraisal district learns of the spouse's death and the surviving spouse is otherwise entitled to receive the exemption as shown by information in the appraisal district records or information provided by the Texas Department of Public Safety.

SB 1525 Adds a current or former attorney for the Department of Family and Protective Services to the list of individuals who may make their home address information confidential on property tax appraisal records.

SB 1808 Requires chief appraiser of an appraisal district to develop a program for the periodic review of each residence homestead exemption granted by the district under Section 11.13 to confirm that the recipient of the exemption still qualifies for the exemption at least once every five tax years. Allows the program to provide for the review to take place in phases, with a portion of the exemptions reviewed in each tax year.

SB 2355 Provides that a property owner desiring an appeal by binding arbitration files a request for arbitration with comptroller, rather than chief appraiser. Requires property owner filing arbitration request through an electronic system to make the arbitration deposit through that same system, otherwise it is paid by check or money order made out to the comptroller. Amends Sections 41A.04 and 41A.05 to reflect that the request for arbitration is filed with comptroller, rather than chief appraiser. Amends Section 41A.08, Tax Code. Requires property owner designation of agent to represent owner at arbitration to be made in writing on form prescribed by comptroller under Section 1.111. Requires agent to retain form and produce upon request of property owner, appraisal district, appraisal review board, the arbitrator, or the comptroller. Amends Section 41A.11, Tax Code. Provides that a settlement reached by parties to an arbitration is considered to be a final determination of an appeal under Subchapter C, Chapter 42. 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.

2023 CERTIFIED TOTALS

Bell County		2023 CERTIFIED TOTALS			As of Certification	
Property Count: 183,936		CB - BELL COUNTY Grand Totals			7/20/2023	11:19:48AM
Land		Value				
Homesite:		4,225,047,919				
Non Homesite:		3,705,193,907				
Ag Market:		3,179,452,691				
Timber Market:		2,340,884				
		Total Land	(+)	11,112,035,401		
Improvement		Value				
Homesite:		26,751,287,391				
Non Homesite:		10,094,103,756				
		Total Improvements	(+)	36,845,391,147		
Non Real		Count	Value			
Personal Property:	12,344	3,417,576,528				
Mineral Property:	0	0				
Autos:	2,741	64,140,845				
		Total Non Real	(+)	3,481,717,373		
		Market Value	=	51,439,143,921		
Ag		Non Exempt	Exempt			
Total Productivity Market:	3,180,380,088	1,413,487				
Ag Use:	48,487,117	18,515				
Timber Use:	33,893	0				
Productivity Loss:	3,131,859,078	1,394,972				
		Productivity Loss	(-)	3,131,859,078		
		Appraised Value	=	48,307,284,843		
		Homestead Cap	(-)	3,987,790,245		
		Assessed Value	=	44,319,494,598		
		Total Exemptions Amount (Breakdown on Next Page)	(-)	8,827,861,816		
		Net Taxable	=	35,491,632,782		
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	335,077,919	223,528,270	568,967.90	691,999.62	1,977	
DPS	6,154,391	2,805,064	6,724.62	11,213.37	42	
OV65	5,001,002,492	3,964,605,736	9,760,121.75	10,324,298.51	22,495	
Total	5,342,234,802	4,190,939,070	10,335,814.27	11,027,511.50	24,514	Freeze Taxable
Tax Rate	0.3160000					
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
DP	272,520	262,520	262,520	0	1	
OV65	16,646,239	13,944,590	12,645,540	1,299,050	47	
Total	16,918,759	14,207,110	12,908,060	1,299,050	48	Transfer Adjustment
		Freeze Adjusted Taxable	=	31,299,394,662		
APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX						
109,241,901.40 = 31,299,394,662 * (0.3160000 / 100) + 10,335,814.27						
Certified Estimate of Market Value:		50,678,944,490				
Certified Estimate of Taxable Value:		34,884,340,119				

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

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Business Hours

Monday — Friday 8:00 AM — 4:45 PM