



2024 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 185,577 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 (9) that are elected in general election and elected by the taxing entities. Changes in legislation in 2023 changed the makeup of the board of directors for all counties of 75,000 or more. Three directors are elected by general election for Place 1, Place 2, and Place 3. Five directors are elected by taxing entities, and final elected director is the Tax Assessor-Collector. Eventually, all directors will serve staggered 2-Year terms.

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 & Elected
Place 1**

Sam Fulcher — City of Temple

Joe Burnett — Bell County

Todd Scott — Belton Independent School District / City of Belton

Dick Young — City of Killeen

Marvin Rainwater — Killeen Independent School District

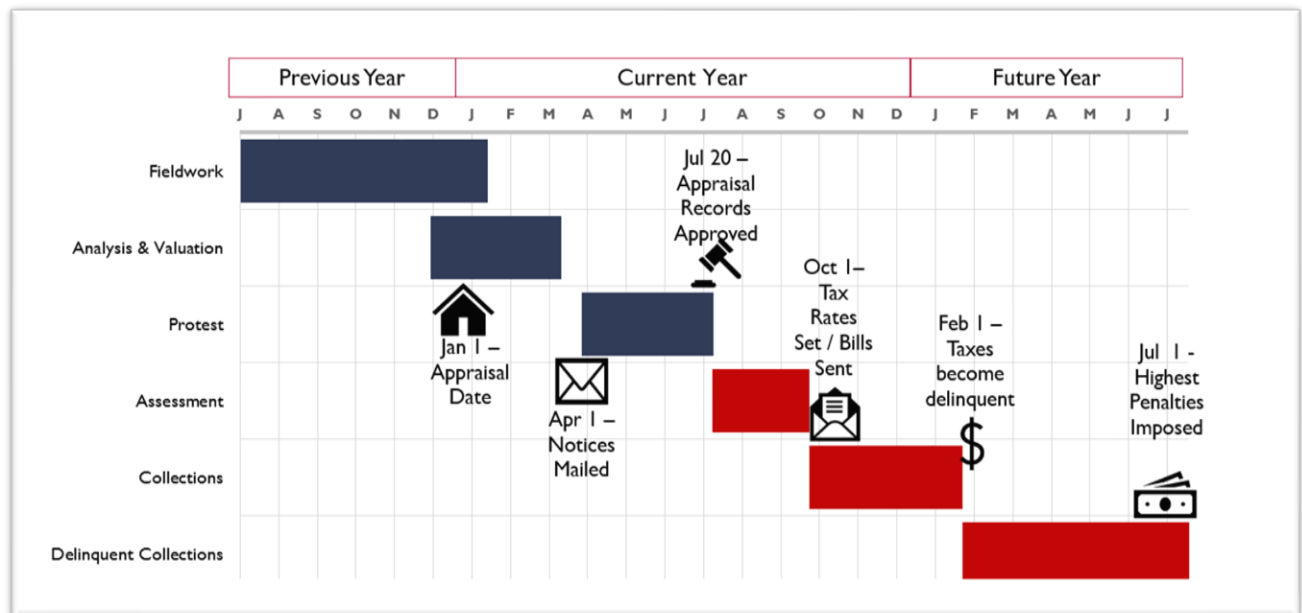
Gopal Guttikonda — Elected Place 2

Ashley Smith — Elected Place 3

Shay Luedeke — Tax Assessor-Collector

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

	2020	2021	2022	2023	2024
Budget	\$5,223,233	\$5,269,264	\$5,511,331	\$5,912,511	\$6,767,520
Market Value	\$29,980,938,519	\$33,663,074	\$41,416,108,898	\$51,439,143,921	\$55,252,588,040
Number of Personnel					
Budgeted Number of Personnel	50	50	52	52	56
Number of Personnel	49	48	50	50	54
Administration	4	4	4	4	4
Collection & Customer Services	14	16	17	17	20
Mapping / Records Services	7	5	5	5	5
Information Systems	3	2	2	2	2
Appraisal Services	20	21	22	22	25

The Tax Appraisal District of Bell County employs up to 56 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.

Thirteen of the staff members have obtained their Registered Professional Appraiser License with the Texas Department of Licensing (TDLR). Two staff members have obtained their Registered Tax Collector and four staff members have obtained their Registered Tax Assessor with TDLR. One staff member has attained their Certified Assessment Evaluation (CAE) and Assessment Administration Specialist (AAS) designations with the International Association of Assessing Officers (IAAO).

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.

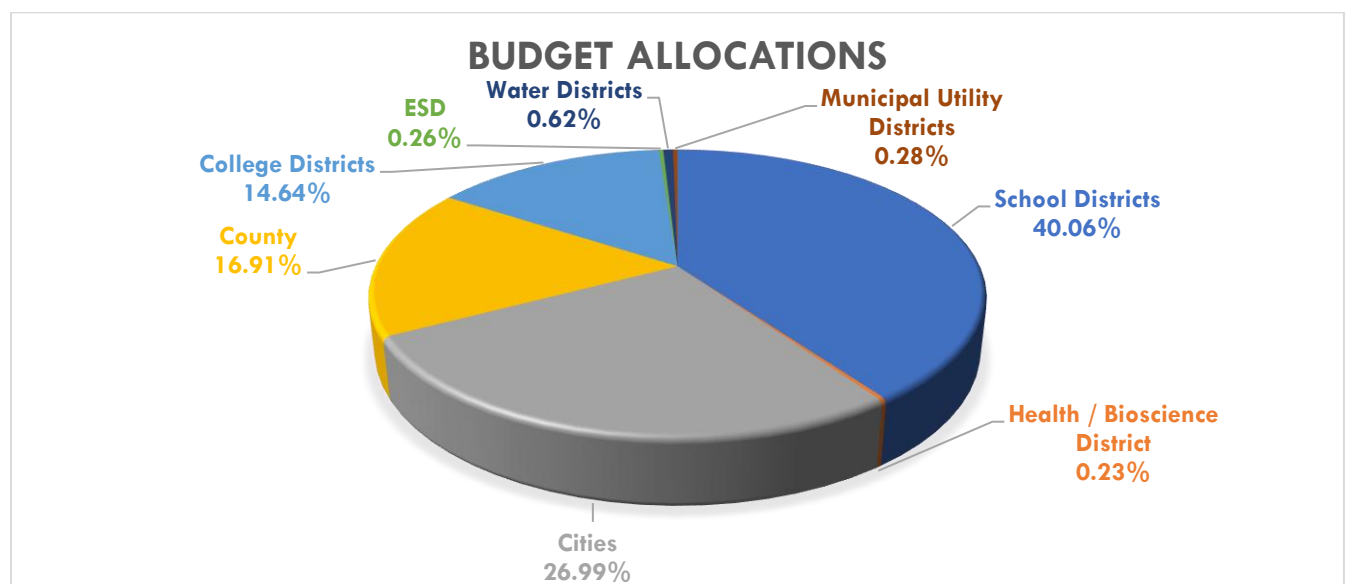
The adopted budget is then allocated to each taxing unit as a percentage determined by that unit's levy percentage of the total levies of all taxing entities.

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	2020	2021	2022	2023	2024
Budget	\$5,223,233	\$5,269,264	\$5,511,311	\$5,912,511	\$6,767,520
% Change	3.14%	0.88%	4.59%	7.28%	14.46%

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.

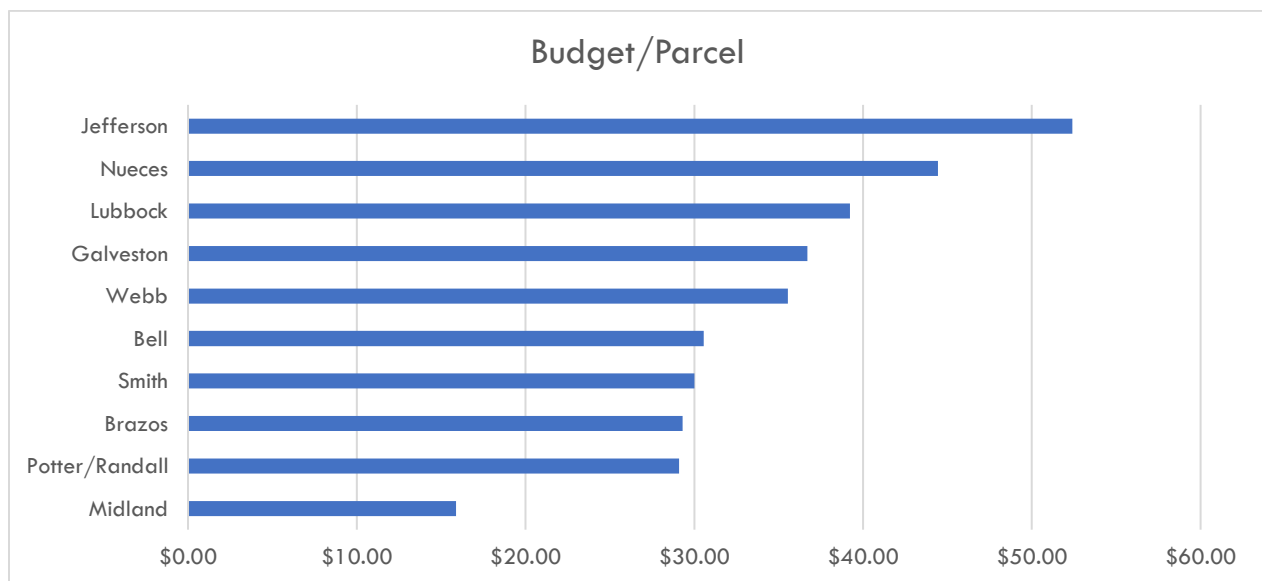
Budget Allocations	2020	2021	2022	2023	2024
School Districts	\$2,469,745	\$2,649,412	\$2,676,994	\$2,858,980	\$2,563,382
Cities	\$1,160,479	\$1,214,109	\$1,261,342	\$1,359,611	\$1,726,975
County	\$933,744	\$912,826	\$1,009,024	\$1,080,826	\$1,081,969
College Districts	\$246,475	\$242,079	\$267,886	\$286,949	\$936,503
Water Districts	\$48,250	\$32,027	\$45,151	\$35,055	\$39,848
Health / Bioscience District	\$12,286	\$11,840	\$12,586	\$13,481	\$14,942
Municipal Utility Districts	\$4,948	\$6,969	\$13,348	\$14,298	\$17,634
ESD					\$16,826



BUDGET COMPARISONS

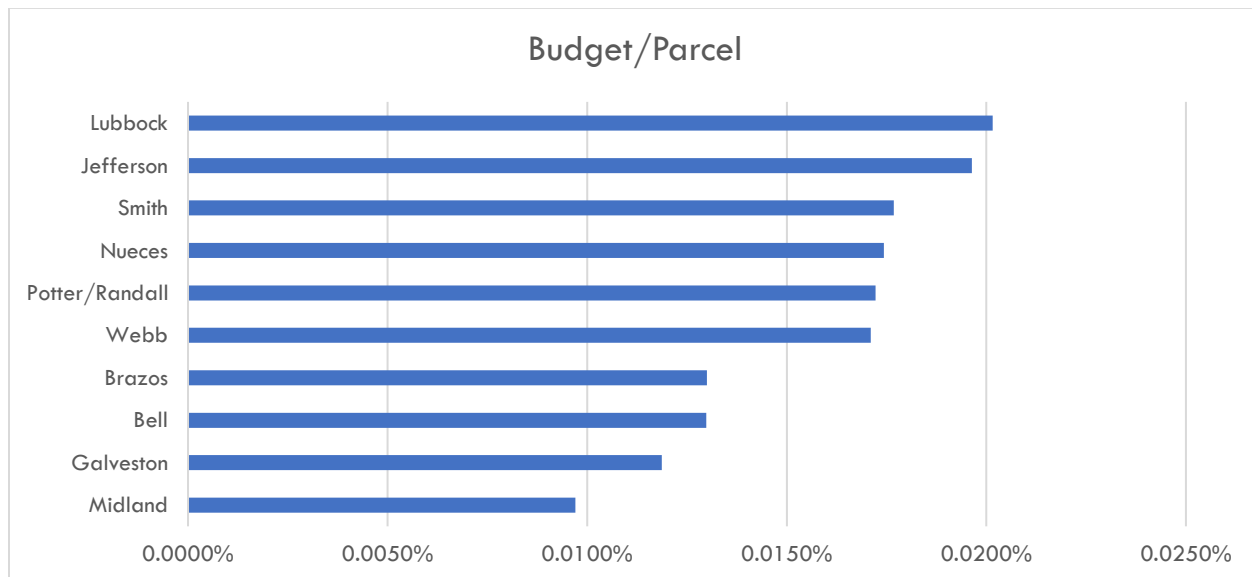
Similar appraisal districts have been compared below to show the cost per parcel to produce the appraisal roll. This is calculated by dividing the total budget by the total number of parcels. All values are as reported in the 2022 Operations Survey published by the Texas Comptroller. Budgets listed below 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%

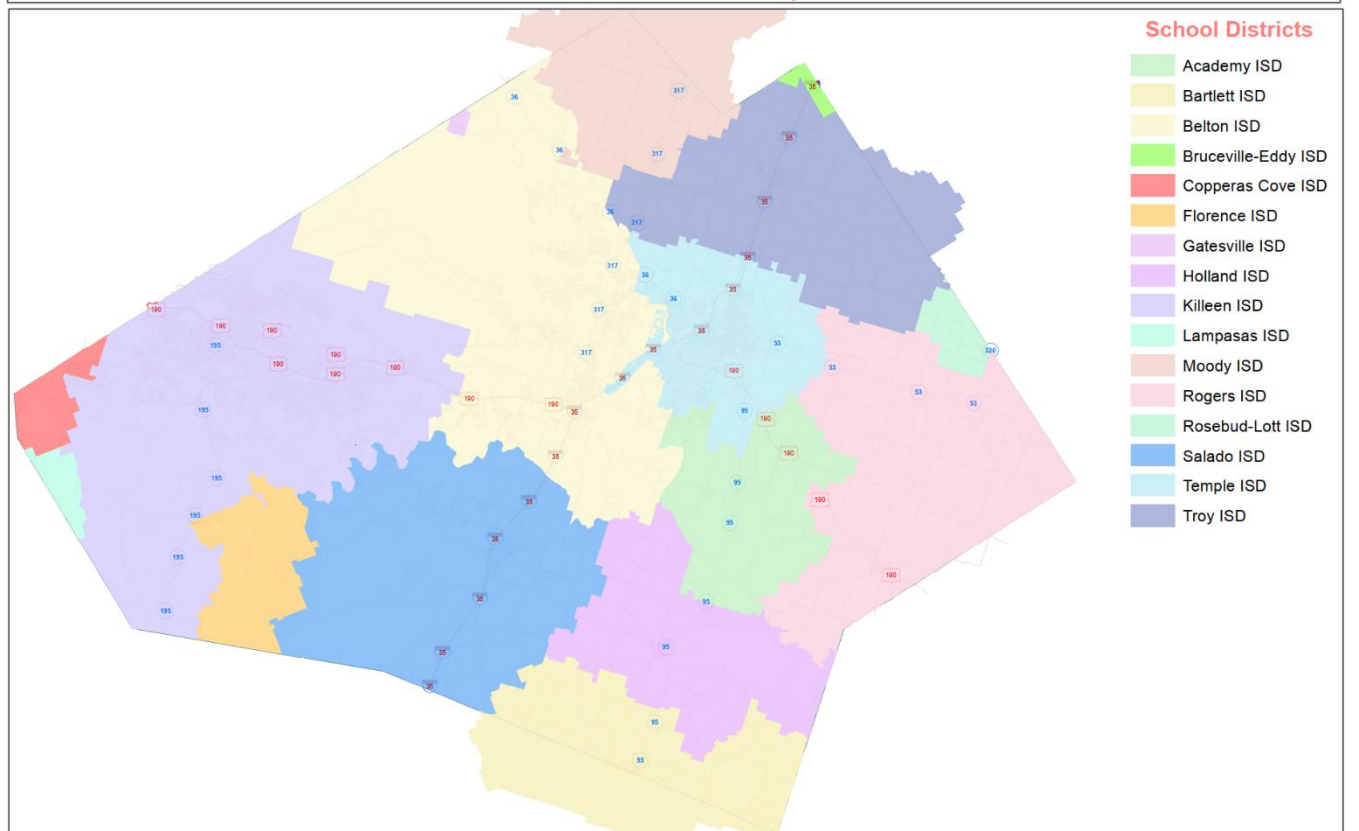
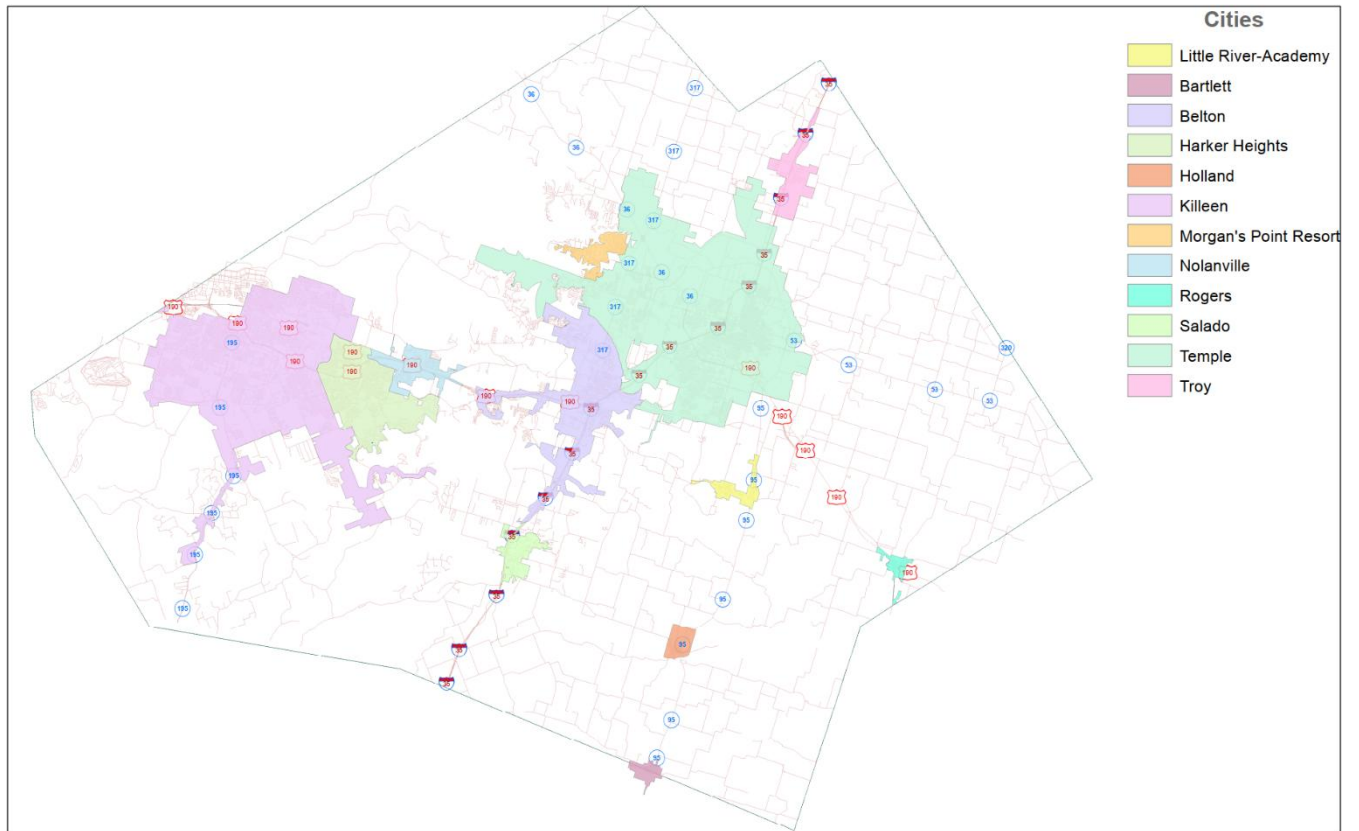


TAXING ENTITIES SERVED

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%

	2019	2020	2021	2022	2023
Total Tax Levy Collected*	\$453,150,752	\$483,455,837	\$512,421,407	\$601,379,844	\$602,240,570

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

TAXING ENTITY	2023 Tax Levy Collected
COUNTY	
BELL COUNTY	\$100,627,479.01
ROAD DISTRICT	\$7,360,766.87
INDEPENDENT SCHOOL DISTRICTS	
ACADEMY ISD	\$8,352,100.31
BARTLETT ISD	\$2,216,742.19
BELTON ISD	\$66,678,339.46
BRUCEVILLE-EDDY ISD*	\$34,760
FLORENCE ISD	\$1,246,912.39
HOLLAND ISD	\$1,996,632.91
KILLEEN ISD	\$105,423,974.81
MOODY ISD*	\$1,046,222
ROGERS ISD	\$3,034,788.83
SALADO ISD	\$19,611,019.70
TEMPLE ISD	\$74,598,060.68
TROY ISD	\$7,281,361.03
CITIES	
CITY OF BARTLETT	\$857,618.76
CITY OF BELTON	\$11,766,200.87
CITY OF HARKER HEIGHTS	\$14,796,845.99
CITY OF HOLLAND	\$260,868.00
CITY OF KILLEEN	\$66,399,327.16
CITY OF LITTLE RIVER-ACADEMY	\$566,055.05
MORGAN'S POINT RESORT	\$3,081,898.41
CITY OF NOLANVILLE	\$2,527,126.64
CITY OF ROGERS	\$437,114.78
VILLAGE OF SALADO	\$1,471,548.94
CITY OF TEMPLE	\$57,722,290.05
CITY OF TROY	\$1,171,003.30

TAXING ENTITY	2023 Tax Levy Collected
WATER DISTRICTS	
CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT	\$844,483.94
ELM CREEK	\$473,684.47

BELL COUNTY WCID# 3	\$136,208.37
BELL COUNTY WCID# 6	\$2,528,282.60
DONAHOE CREEK	\$27,263.25
COLLEGE DISTRICTS	
CENTRAL TEXAS COLLEGE	\$12,455,080.72
TEMPLE COLLEGE	\$19,467,970.88
MUNICIPAL UTILITY DISTRICTS	
BELL COUNTY MUNICIPAL UTILITY DISTRICT #1	\$2,227,781.71
BELL COUNTY MUNICIPAL UTILITY DISTRICT #2	\$43,265.57
RIVER FARM MUNICIPAL UTILITY DISTRICT #1	\$12,463.00
HEALTH & BIOSCIENCE DISTRICT	
TEMPLE HEALTH & BIOSCIENCE DISTRICT	\$1,548,689.83
EMERGENCY SERVICES DISTRICT	
BELL COUNTY EMERGENCY SERVICES DISTRICT #1	\$1,908,337.56

*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 2023, the Tax Appraisal District of Bell County processed 24,908 exemption applications. Below is a breakdown of the amounts and types of each exemption processed.

- Homestead Exemptions — 13,519
- Over 65 Exemptions — 4,201
- Disabled Person Exemptions — 410
- Disabled Veteran Status 1-4 Exemptions — 2,973
- Disable Veteran Homestead — 3,736
- Total (non-profit) exemptions — 69

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 2024
COUNTY	
BELL COUNTY	\$0.323700
ROAD DISTRICT	\$0.020800
INDEPENDENT SCHOOL DISTRICTS	
ACADEMY ISD	\$1.166400
BARTLETT ISD	\$1.199200
BELTON ISD	\$1.149400
BRUCEVILLE-EDDY ISD	\$0.884600
COPPERAS COVE ISD	\$0.777703
FLORENCE ISD	\$1.104200
GATESVILLE ISD	\$0.896900
HOLLAND ISD	\$0.996900
KILLEEN ISD	\$0.875800
LAMPASAS ISD	\$1.015200
MOODY ISD	\$1.048200
ROGERS ISD	\$1.087800
ROSEBUD-LOTT ISD	\$1.086800
SALADO ISD	\$1.166900
TEMPLE ISD	\$1.148900
TROY ISD	\$0.905400
CITIES	
CITY OF LITTLE RIVER-ACADEMY	\$0.410001
CITY OF BARTLETT	\$0.716600
CITY OF BELTON	\$0.522500
CITY OF HARKER HEIGHTS	\$0.520000
CITY OF HOLLAND	\$0.380400
CITY OF KILLEEN	\$0.657300
MORGAN'S POINT RESORT	\$0.625300
CITY OF NOLANVILLE	\$0.501700
CITY OF ROGERS	\$0.950000
VILLAGE OF SALADO	\$0.486000
CITY OF TEMPLE	\$0.626500
CITY OF TROY	\$0.448400

TAXING ENTITY		Total Tax Rate
WATER DISTRICTS		
CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT		\$0.002230
ELM CREEK		\$0.024200
BELL COUNTY WCID# 3		\$0.034400
BELL COUNTY WCID# 6		\$0.023900
DONAHOE CREEK		\$0.023200
COLLEGE DISTRICTS		
CENTRAL TEXAS COLLEGE		\$0.088300
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		\$0.014523
EMERGENCY SERVICES DISTRICT		
BELL COUNTY EMERGENCY SERVICES DISTRICT #1		\$0.098277

TAXING ENTITY 2024 CERTIFIED VALUES

TAXING ENTITY	Appraisal Roll Market Value	Appraisal Roll Net Taxable Value
COUNTY		
BELL COUNTY	\$55,252,588,040	\$38,011,614,898
ROAD DISTRICT	\$55,252,741,418	\$38,602,073,795
INDEPENDENT SCHOOL DISTRICTS		
ACADEMY ISD	\$1,660,533,149	\$905,325,773
BARTLETT ISD	\$385,873,994	\$74,306,998
BELTON ISD	\$11,227,708,083	\$6,879,164,149
BRUCEVILLE-EDDY ISD	\$8,359,095	\$4,203,132
COPPERAS COVE ISD	\$329,480,520	\$138,635,994
FLORENCE ISD	\$354,074,119	\$140,364,443
GATESVILLE ISD	\$7,972,272	\$1,517,713
HOLLAND ISD	\$843,359,778	\$244,569,142
KILLEEN ISD	\$22,389,575,778	\$13,416,914,098
LAMPASAS ISD	\$37,979,119	\$14,321,216
MOODY ISD	\$325,928,738	\$92,463,917
ROGERS ISD	\$1,437,509,128	\$727,292,380
ROSEBUD-LOTT ISD	\$66,202,351	\$18,958,819
SALADO ISD	\$4,127,213,804	\$2,136,832,606
TEMPLE ISD	\$10,429,302,499	\$7,503,158,608
TROY ISD	\$1,598,965,605	\$872,825,758
CITIES		
CITY OF BARTLETT	\$62,842,910	\$41,934,464
CITY OF BELTON	\$3,371,427,169	\$2,401,653,984
CITY OF HARKER HEIGHTS	\$4,090,249,727	\$2,924,555,379
CITY OF HOLLAND	\$109,815,357	\$81,804,452
CITY OF KILLEEN	\$15,649,463,771	\$11,332,126,239
CITY OF LITTLE RIVER-ACADEMY	\$265,296,057	\$143,233,875
MORGAN'S POINT RESORT	\$718,528,649	\$576,215,683
CITY OF NOLANVILLE	\$834,994,366	\$574,382,224
CITY OF ROGERS	\$74,056,324	\$53,822,818
VILLAGE OF SALADO	\$741,916,528	\$499,791,597
CITY OF TEMPLE	\$14,669,115,886	\$10,724,519,658
CITY OF TROY	\$440,302,602	\$348,052,772

TAXING ENTITY	Appraisal Roll Market Value	Appraisal Roll Net Taxable Value
WATER DISTRICTS		
CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT	\$55,230,740,156	\$38,753,603,644
ELM CREEK	\$3,629,495,717	\$2,491,041,326
BELL COUNTY WCID# 3	\$757,506,074	\$507,898,432
BELL COUNTY WCID# 6	\$14,344,969,062	\$10,818,398,969
DONAHOE CREEK	\$500,533,818	\$123,143,847
COLLEGE DISTRICTS		
CENTRAL TEXAS COLLEGE	\$22,721,990,034	\$15,828,739,805
TEMPLE COLLEGE	\$15,032,690,820	\$11,061,704,140
MUNICIPAL UTILITY DISTRICTS		
BELL COUNTY MUNICIPAL UTILITY DISTRICT #1	\$409,668,444	\$310,001,088
BELL COUNTY MUNICIPAL UTILITY DISTRICT #2	\$13,306,441	\$11,200,051
BELL COUNTY RIVER FARM MUNICIPAL DISTRICT #1	\$2,607,332	\$1,081,299
HEALTH & BIOSCIENCE DISTRICT		
TEMPLE HEALTH & BIOSCIENCE DISTRICT	\$14,675,211,030	\$11,960,239,297
EMERGENCY SERVICES DISTRICT		
BELL COUNTY EMERGENCY SERVICES DISTRICT #1	\$3,925,186,579	\$2,470,558,813

TOP 10 TAXPAYERS

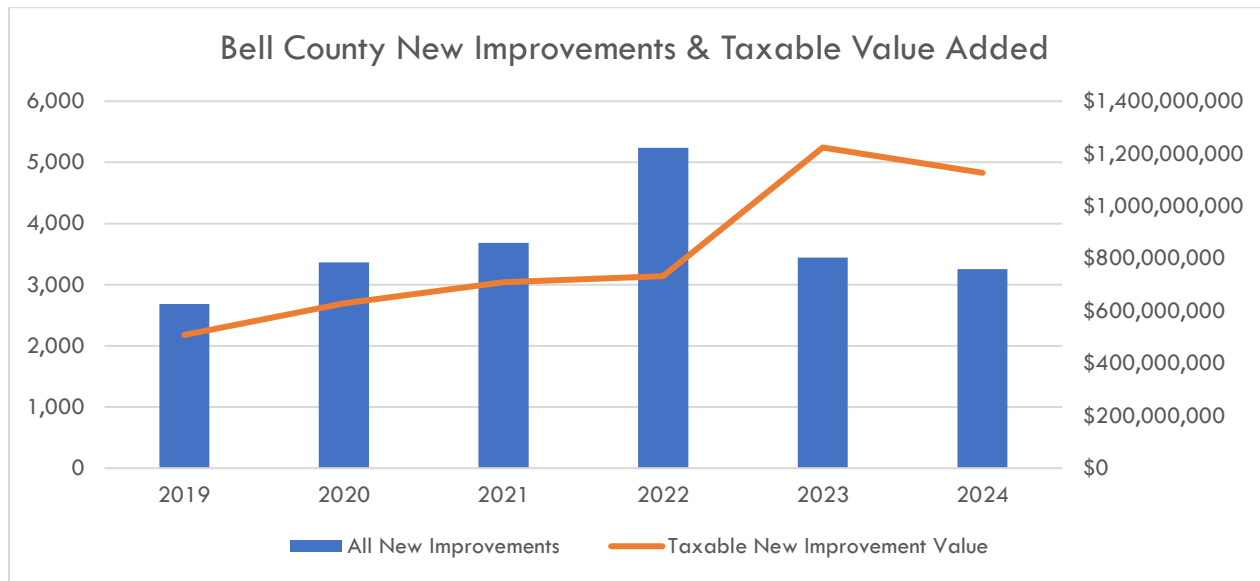
Taxpayer	Market Value	Taxable Value
ONCOR ELECTRIC DELIVERY CO LLC	\$434,969,200	\$434,524,307
TEMPLE GENERATION II, LLC	\$340,007,454	\$251,694,084
H E BUTT GROCERY	\$180,688,258	\$180,688,258
BKV-BPP POWER LLC	\$342,343,879	\$146,985,679
WAL-MART REAL ESTATE BUSINESS TRUST	\$128,148,822	\$128,148,822
WILSONART LLC	\$117,016,776	\$117,016,776
NIAGARA BOTTLING LLC	\$116,032,059	\$116,032,059
MCLANE COMPANY INC	\$115,075,871	\$111,734,886
BURLINGTON NORTHERN SANTA FE RAILWAY CO	\$103,363,557	\$102,890,540
TEMPLE GREEN DATA LLC	\$90,693,336	\$90,693,336

PROPERTY VALUES BY STATE PROPERTY CATEGORIES

State Code	State Code Description	Property Count	New Value	Market Value	Taxable Value
A	Single Family Residence	109,714	\$705,343,889	\$29,301,710,714	\$22,123,987,172
B	Multi-Family Residence	7,501	\$212,575,925	\$3,677,436,226	\$3,606,332,483
C	Vacant Lots & Land Tracts	14,146	\$7,362	\$796,677,638	\$741,008,725
D1	Qualified Open-Space Land	9,493	\$0	\$4,072,765,957	\$57,108,154
D2	Improvements on Qualified Open-Space Land	1,897	\$2,087,444	\$32,283,879	\$31,984,369
E	Rural Land	8,334	\$70,463,098	\$2,653,961,215	\$2,139,922,701
F1	Commercial Real	5,611	\$105,723,302	\$4,175,036,065	\$4,096,581,202
F2/F3	Industrial & Manufacturing Real	222	\$0	\$1,346,941,065	\$959,148,785
G1	Oil & Gas	0	\$0	\$0	\$0
J1	Water Systems	7	\$0	\$710,847	\$710,847
J2	Gas Distribution Systems	22	\$0	\$57,681,407	\$57,675,229
J3	Electric Company	129	\$0	\$452,129,040	\$450,622,873
J4	Telephone Company	43	\$0	\$48,812,569	\$48,781,481
J5	Railroad	42	\$0	\$138,062,425	\$137,593,310
J6	Pipeline Company	180	\$0	\$64,511,969	\$60,523,880
J7	Cable Television Company	23	\$0	\$43,124,323	\$43,124,323
J8	Other Type of Utility	0	\$0	\$0	\$0
J9	Railroad Rolling Stock	1	0	\$14,879,923	\$14,879,923
L1	Commercial Personal Property	11,391	\$473,902	\$1,457,227,867	\$1,455,210,621
L2	Industrial & Manufacturing Personal Property	754	\$0	\$1,673,070,963	\$1,359,346,994
M1	Mobile Homes, Personal Property	4,929	\$800,305	\$52,091,602	\$46,632,381
O	Residential Inventory	9,121	\$167,384,968	\$466,687,985	\$451,230,640
S	Special Inventory	152	\$0	\$129,205,334	\$129,205,334
X	Total Exempt	10,928	\$289,616,039	\$4,597,574,663	\$0
	Totals	194,640*	\$1,554,476,234	\$55,252,583,676	\$38,011,611,427

*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 2024, many new commercial improvements were made to include:

- 9 Apartment Complexes
- 20 Retail Improvements
- 6 Offices
- 1 Hotel
- 10 Auto Service Improvements
- 11 Restaurants
- 6 Self & RV Storages
- 15 Industrial Improvements

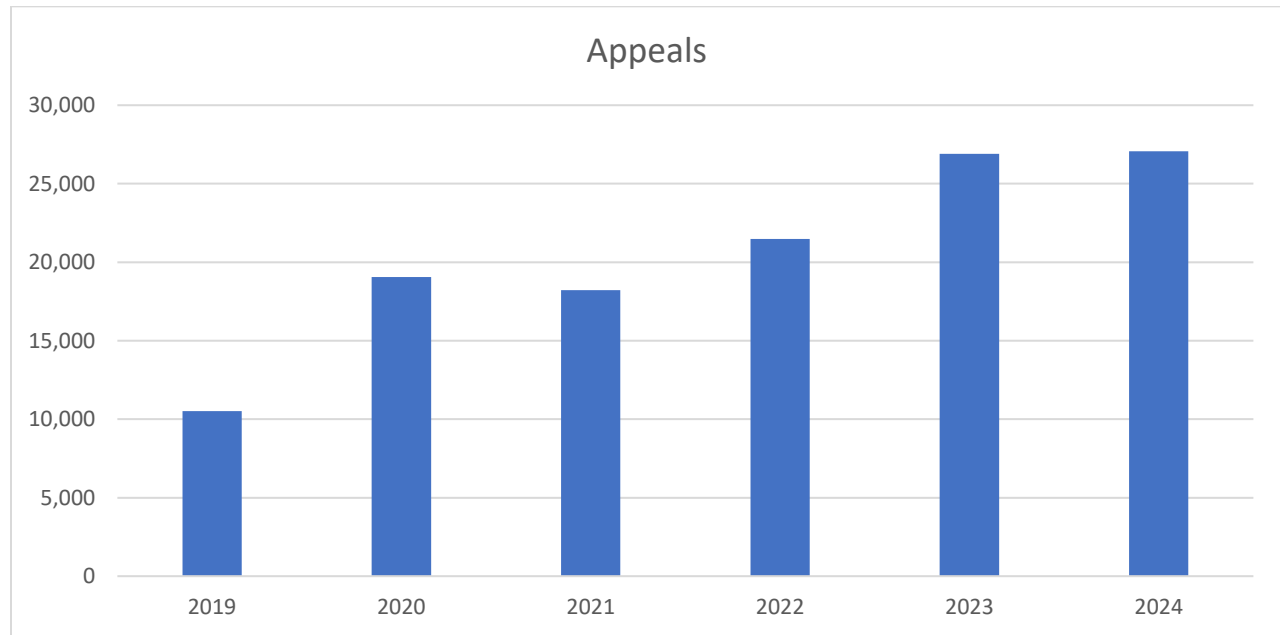
PROPERTY VALUE APPEALS

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 2024, 1,393 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 2024, 27,070 accounts were appealed. 5,764 accounts were protested online. 1,971 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 2023. Below are the results.

Category	Number of Ratios **	2023 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios within (+/-) 25 % of Median	Price-Related Differential
A. Single-Family Residences	1,594	28,669,771,737	1.02	9.65	72.33	90.97	1.02
B. Multi-Family Residences	144	3,277,698,396	*	*	*	*	*
C1. Vacant Lots	47	716,461,512	*	*	*	*	*
C2. Colonia lots	0	0	*	*	*	*	*
D2. Farm/Ranch Imp	0	35,943,948	*	*	*	*	*
E. Rural non-qualified	190	2,535,186,542	1.02	26.52	33.68	62.63	1.06
F1. Commercial Real	148	3,791,499,691	0.97	17.00	58.78	73.65	1.01
F2. Industrial Real	0	1,159,215,798	*	*	*	*	*
G. Oil, Gas, Minerals	0	0	*	*	*	*	*
J. Utilities	9	770,185,096	*	*	*	*	*
L1. Commercial Personal	75	1,276,539,967	*	*	*	*	*
L2. Industrial Personal	0	1,222,514,887	*	*	*	*	*
M. Other Personal	0	52,995,384	*	*	*	*	*
O. Residential Inventory	0	396,477,889	*	*	*	*	*
S. Special Inventory	0	131,653,351	*	*	*	*	*
Overall	2,207	44,036,144,198	1.01	12.02	66.43	86.32	1.04

*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 2024. 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.

2024 CERTIFIED TOTALS

Bell County	2024 CERTIFIED TOTALS	As of Certification
Property Count: 185,577	CB - BELL COUNTY Grand Totals	11/12/2024 2:39:27PM

Land		Value			
Homesite:		5,415,596,848			
Non Homesite:		4,263,909,647			
Ag Market:		4,070,210,670			
Timber Market:		2,882,797	Total Land	(+)	13,752,599,962
Improvement		Value			
Homesite:		26,330,781,616			
Non Homesite:		10,995,089,387	Total Improvements	(+)	37,325,871,003
Non Real		Count	Value		
Personal Property:	12,538		4,143,566,064		
Mineral Property:	0		0		
Autos:	1,258		30,551,011	Total Non Real	(+)
				Market Value	=
					4,174,117,075
					55,252,588,040
Ag		Non Exempt	Exempt		
Total Productivity Market:	4,072,765,957		327,510		
Ag Use:	57,824,775		1,231	Productivity Loss	(-)
Timber Use:	39,443		0	Appraised Value	=
Productivity Loss:	4,014,901,739		326,279		4,014,901,739
					51,237,686,301
				Homestead Cap	(-)
				23.231 Cap	(-)
					2,354,306,077
					358,813,917
				Assessed Value	=
					48,524,566,307
				Total Exemptions Amount (Breakdown on Next Page)	(-)
					10,512,951,409
				Net Taxable	=
					38,011,614,898

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	364,020,912	246,591,693	579,804.09	701,279.44	1,970			
DPS	5,323,425	2,412,753	5,304.95	9,186.38	34			
OV65	5,782,724,861	4,571,161,526	10,574,003.27	11,198,840.72	23,495			
Total	6,152,069,198	4,820,165,972	11,159,112.31	11,909,306.54	25,499	Freeze Taxable	(-)	4,820,165,972
Tax Rate	0.3237000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	16,402,447	12,632,450	10,529,669	2,102,781	47			
Total	16,402,447	12,632,450	10,529,669	2,102,781	47	Transfer Adjustment	(-)	2,102,781
						Freeze Adjusted Taxable	=	33,189,346,145

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 118,593,025.78 = 33,189,346,145 * (0.3237000 / 100) + 11,159,112.31

Certified Estimate of Market Value: 54,787,985,074
 Certified Estimate of Taxable Value: 37,663,343,087

CONTACT US

Office Locations

Main Office

Belton
411 E. Central Avenue
Belton, TX 76513

Satellite Offices

Killeen
301 Priest Dr.
Killeen, TX 76541

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Temple, TX 76501

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