



# Franklin County Appraisal District

## 2023 Annual Report

The Franklin County Appraisal District is a political subdivision of the state. The Appraisal District operations are sanctioned by the Constitution of the State of Texas, the Texas Property Tax Code, the Rules of the Texas Comptroller's Property Tax Assistance Division and the Texas Department of Licensing & Regulation.

### Mission

The main objective and primary purpose of the district is to provide fair market values for Ad valorem taxation by utilizing uniform methods of appraisal that establish fair, uniform, and equitable market values for all types of properties located within the boundaries of Franklin County in a professional, ethical, economical, and courteous manner. As well as inform local property owners of their entitlements of rights and remedies under the law.

**The laws and rules can be found in the following guidelines.**

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP)
- The Texas Property Tax Code

### Governance

The appraisal district is governed by a **Board of Directors** whose primary responsibilities are to:

- Establish the district's office
- Adopt its operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- Approve contracts with appraisal firms selected by the chief appraiser
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the appraisal district for at least two years prior to their appointment. The board is appointed by the taxing entities in the appraisal district boundaries. The Appraisal District boundaries are inclusive of the county boundary lines.

The Franklin County Appraisal District is governed by a board of six directors. Five directors are chosen by ballot from individuals nominated by the taxing entities. The sixth board member is the Franklin County Assessor/Collector. The Franklin County Assessor/Collector is a non-voting member. The board's responsibility is strictly administrative. The directors are not involved in the appraisal process, setting schedules, or the certifications of employees to meet state guidelines set out by the Texas Department of Licensing and Regulations.

**The Chief Appraiser** is the chief administrator of the appraisal district and is appointed by the board of directors.

**The Ag Advisory Board** is appointed by the Board of Directors at the recommendation of the chief appraiser to aide him in determining typical practices and standards for agricultural activities in the district.

**The Appraisal Review Board** members are appointed by the local Administrative Judge and is made up of five (5) citizens of the county to hear and resolve property owner protests and taxing unit challenges. They serve staggered terms and may serve consecutive terms. The Comptroller of Texas approves curricula, provides materials, and supervises a comprehensive course for training and education of the Appraisal Review Board members, and issues certificates for each member completing the requirements.

# Taxing Jurisdictions

The Franklin County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within the boundaries of Franklin County. Following are those taxing jurisdictions with territory located in the district:

- Franklin County
- City of Mt. Vernon
- City of Winnsboro
- Mt. Vernon ISD
- Saltillo ISD
- Sulphur Bluff ISD
- Winnsboro ISD
- Rivercrest ISD
- Franklin County Water District

Tax rates for the 2023 tax year are set in September and available shortly thereafter. All taxpayers are encouraged to attend the public hearings concerning the tax rates.

<b>2023</b>	
<u>Jurisdiction Name</u>	<u>Tax Rate</u>
Franklin County	<b>0.27347</b>
FC Special Bridge	<b>0.01538</b>
FC Lateral Road	<b>0.09451</b>
	<b>0.38336</b>
FC Water District	<b>0.013190</b>
Mt. Vernon City	<b>0.55140</b>
Winnsboro City	<b>0.564100</b>
Mt. Vernon ISD	<b>1.039600</b>
Saltillo ISD	<b>0.669200</b>
Sulphur Bluff ISD	<b>0.855500</b>
Winnsboro ISD	<b>1.014100</b>
Rivercrest ISD	<b>1.093000</b>

## **WEBSITE:**

Franklin County Appraisal District information is also available on our website at [www.franklin-cad.org](http://www.franklin-cad.org) . The website contains the most current certified roll with search capabilities and is updated quarterly for ownership and address. The district's website makes a broad range of information available for public access, including information on the appraisal process, property characteristics data, protests and appeal procedures. Downloadable files of related tax information and district forms, including exemption applications and business personal property renditions are also available.

## **GENERAL INFORMATION:**

The Franklin County Appraisal District is responsible for establishing and maintaining approximately **26,162** real and personal property accounts which include mineral accounts covering roughly 286 square miles within Franklin County. This data includes property characteristics, ownership, and exemption information. The majority of the land is rural with agricultural production being the main use, making farming/ranching a notable occupation in the county. Franklin County has two lakes, Lake Cypress Springs and Lake Bob Sandlin and is a popular water recreational area with several residential waterfront subdivisions.

The district has a digital mapping system that maintains parcel maps and various layers of data including aerial photography.

Brochures covering a variety of subjects are available at the front counter, the Tax Assessor/Collectors office, and the Franklin County Library. Some subjects covered are Homestead exemptions, Agriculture and Timber, Wildlife Management, Appraisal Review Board, and more.

## **PROPERTY TYPES & VALUES:**

Franklin County Appraisal District had 26,162 parcels for the 2023 certified appraisal year. The following chart accounts for the various property types

CLASSIFICATION	TYPE	COUNT	MARKET VALUE	% OF COUNT	% OF MV
A	SINGLE FAMILY	4135	\$ 1,399,995,754.00	15.81%	56.94%
B	MULTI FAMILY	21	\$ 4,185,938.00	0.08%	0.17%
C	VACANT LOTS	5529	\$ 60,035,769.00	21.13%	2.44%
D	QUALIFIED AG	5325	\$ 54,537,360.00	20.35%	2.22%
E	RURAL LAND & IMPS	2299	\$ 403,981,938.00	8.79%	16.43%
F1	COMMERCIAL REAL	306	\$ 78,293,499.00	1.17%	3.18%
F2	INDUSTRIAL REAL	7	\$ 21,165,730.00	0.03%	0.86%
G	OIL & GAS	4576	\$ 23,923,820.00	17.49%	0.97%
J	UTILITIES	169	\$ 110,771,790.00	0.65%	4.51%
L	BUSINESS PERSONAL	347	\$ 182,743,410.00	1.33%	7.43%
M	MANUFACTURED HOUSING	211	\$ 11,932,850.00	0.81%	0.49%
O	RESIDENTIAL INVENTORY	20	\$ 2,399,710.00	0.08%	0.10%
X	EXEMPT	3217	\$ 104,823,190.00	12.30%	4.26%
<b>TOTAL</b>		<b>26162</b>	<b>\$ 2,458,790,758.00</b>	<b>100.00%</b>	<b>100.00%</b>

## Appraisal Operations Summary

In compliance with the 2023-2024 Re-appraisal Plan, the real properties located in the city of Mount Vernon, city of Winnsboro, the Lake, Region R and T which are predominantly north of Interstate 30, along with personal property which require annual re-appraisal were systematically inspected or reviewed using all the tools and mechanism afforded the district.

The main focus of the inspection developed around the class, recognized condition, configuration, and all characteristics of the improvements, land, and personal property. Throughout the district, efforts were made to identify, gather, and appraise properties with new construction, locate demolished or removed properties, locate and value manufactured housing, along with continued review of commercial and industrial property.

Properties were adjusted as necessary to reflect the market trend which was recognized by the sales data gathered and analyzed for the county. Adjustments were made to properties which fell out of the trend or had no sales data using local cost information . The district continues to secure sales data and information to maintain and calculate an internal ratio analysis to justify the appraisal changes for each appraisal year. Franklin CAD uses multiple sources to verify sales data such as MLS, Buyer Letters, Seller letters, Warranty Deeds, & Deeds of Trust.

The below chart for an overall median or weighted mean represents the data available:

	CAT A	CAT E
Mean Level of appraisal	1.0254	1.0771
Median Level of Appraisal	1.0273	1.0639
Weighted Mean	1.0074	1.0455
Coefficient of dispersion	5.7824	8.8473
Number of observations	100	26

**Property Discovery** The district utilizes the following construction mechanisms to help locate new property:

- City Building Permits
- Mechanics Liens
- Mobile home title reports
- O.S.S.F septic permits
- Filed Inspections
- General public communications
- Aerial photography
- Homestead / Agriculture applications
- Recorded instruments from the county clerks office
- Building plans
- Utility companies
- Mobile home statement of location
- FCWD permits
- Newspapers, Sales Brochures, and magazines
- Telephone directories
- Real estate sales listings

### **New Construction**

The use of the above resources and tools added approximately \$71,413,693 of market value to the appraisal roll for 2023.

### **Exemption Data**

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less common exemption information is available and described in the Texas Property Tax Code, Chapter 11.

### **Residential Homestead**

The following charts and information represent the types and amount of exemption offered to homeowners in Franklin County. Mount Vernon ISD, the city of Mount Vernon, Winnsboro ISD, the city of Winnsboro, Sulphur Bluff ISD, Saltillo ISD, Rivercrest ISD, Franklin County, and Franklin County road offer a tax ceiling for property owners over 65, the disabled property owner, or the surviving spouse of each of those (if the spouse is 55 or older). This ceiling prohibits increased taxes for these types of homesteads for existing improvements. (Any new value added to the homestead will cause the ceiling to be adjusted in the next year.) Homestead exemptions are available for up to 20 acres with the home.

## Average home values 2023

City of Mount Vernon	\$169,192
City of Winnsboro	\$139,083
Franklin County	\$316,094
Mount Vernon ISD	\$334,052
Winnsboro ISD	\$191,470
Rivercrest ISD	\$159,500
Saltillo ISD	\$157,992
Sulphur Bluff ISD	\$144,686

Count of Homesteads										
H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,294	1,464	0	81	0	0	0	127	57	0	0
Owner and Parcel Counts										
Total Parcels*:		24,615* Parcel count is figured by parcel per ownership sequences.								
Total Owners:		11,981								
Ported Homestead/Charity Amounts		Value	Items							
DV Donated Home (Charity)		(+)	0							
SS of a Service Member Ported Amount		(+)	0							
SS of a First Responder Ported Amount		(+)	0							
SS of DV Donated Home Ported Amount		(+)	0							
SS of 100% DV Ported Amount		(+)	517,980							
Homestead Exemptions		Value	Items							
Homestead H,S		(+)	0							
Senior S		(+)	0							
Disabled B		(+)	0							
DV 100%		(+)	12,203,180							
Surviving Spouse of a Service Member		(+)	0							
Surviving Spouse of a First Responder		(+)	0							
Total Reimbursable (=)			12,203,180							
Local Discount		(+)	113,638,410							
Disabled Veteran		(+)	1,132,810							
Optional 65		(+)	17,037,400							
Local Disabled		(+)	867,210							
State Homestead		(+)	0							
Total Exemptions		(=)	145,396,990 (includes Ported/Charity Amounts)							

H - Homestead  
 S - Over 65  
 F - Disabled Widow  
 B - Disabled  
 DV100 (1, 2, 3) - 100% Disabled Veteran  
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member  
 5\* (5B, 5H, 5S) - Surviving Spouse of a First Responder

See attached 2023 *Category Code Breakdown* for details

## **EXEMPTIONS**

### **HOMESTEAD:**

County 20% (Not less than \$5000.00)  
Franklin Co. Rd \$3000.00 plus additional 20%  
Special Bridge the ONLY exemption Veteran Disability  
Schools:  
    Mount Vernon \$100,000.00PENDING ELECTION  
    Winnsboro \$100,000.00PENDING ELECTION  
City- Mt. Vernon NONE  
    Winnsboro NONE

### **OVER-65/HOMESTEAD OR DISABILITY/HOMESTEAD:**

County 20% plus additional \$12,000.00-CEILING  
Franklin Co. Rd 20% plus additional \$12,000.00-CEILING  
Special Bridge the ONLY exemption is Veteran Disability  
School:  
    Mt. Vernon \$16,000.00-CEILING  
    Winnsboro \$10,000.00-CEILING  
City- Mt. Vernon \$ 3,000.00-CEILING  
    Winnsboro \$10,000.00-CEILING

**WATER DISTRICT:** the ONLY exemption is Veteran Disability

### **Other Exemptions:**

Disabled Veterans Exemption  
100% Disabled Veteran Homestead Exemption  
Cemetery Exemptions  
Religious Exemptions  
Charitable Organizations  
Veteran's Organizations

For more possible exemptions, please refer to Chapter 11 of the Texas Property Tax Code.

\*\*\* All homeowners with a qualified homestead exemption are subject to the placement of a homestead cap which limits the increase of taxable value on the homestead property to ten percent annually. The homestead cap is removed in increments each year until the taxable value equalizes with the market value, or completely with an ownership change. Market value will still be reflective of the local real estate market.

100% Disabled Veteran with  
service connected disability  
and/or unemployability may qualify  
for 100% total exemption

### **Disabled Veterans**

Percent of Disability	Exemption Amount
10-29%	\$ 5,000
30-49%	\$ 7,500
50-69%	\$ 10,000
70-100%	\$ 12,000



# 2023 Tax Rates & Exemptions

## FRANKLIN COUNTY

### 2023 ADOPTED TAX RATES

ENTITY CODE	ENTITY	CITY	ISD	COUNTY	ROAD	BRIDGE	FCWD	TOTAL
10	CITY OF MT VERNON	0.545140	1.039600	0.273470	0.094510	0.015380	0.013190	1.981290
15	CITY OF WINNSBORO	0.564100	1.014100	0.273470	0.094510	0.015380	0.013190	1.974750
34	MOUNT VERNON ISD		1.039600	0.273470	0.094510	0.015380	0.013190	1.436150
39	WINNSBORO ISD		1.014100	0.273470	0.094510	0.015380	0.013190	1.410650
37	SALTILLO ISD		0.669200	0.273470	0.094510	0.015380	0.013190	1.065750
38	SULPHUR BLUFF ISD		0.855500	0.273470	0.094510	0.015380	0.013190	1.252050
49	RIVERCREST ISD		1.093000	0.273470	0.094510	0.015380	0.013190	1.489550

### 2023 ADOPTED EXEMPTIONS

ENTITY		HOMESTEAD				FREEZE CEILING OFFERED			A disabled person is entitled to an exemption from taxation of a portion of the assessed value designates in accordance with the following schedule:
CODE	ENTITY	20%	ADDITIONAL	OVER 65	DISABILITY		DVHS	DAV	
10	CITY OF MT VERNON	NO	NO	\$3,000	\$3,000	YES	100%	YES	
15	CITY OF WINNSBORO	NO	NO	\$10,000	\$10,000	YES	100%	YES	
34	MOUNT VERNON ISD	NO	\$100,000	\$16,000	\$16,000	YES	100%	YES	
39	WINNSBORO ISD	NO	\$100,000	\$10,000	\$10,000	YES	100%	YES	
37	SALTILLO ISD	NO	\$100,000	\$10,000	\$10,000	YES	100%	YES	
38	SULPHUR BLUFF ISD	NO	\$100,000	\$10,000	\$10,000	YES	100%	YES	
49	RIVERCREST ISD	NO	\$100,000	\$10,000	\$10,000	YES	100%	YES	
3	FCWD	NO	NO	NO	NO	NO	YES	YES	
2	FRANKLIN COUNTY	YES	NO	\$12,000	\$12,000	YES	100%	YES	
02B	FRANKLIN COUNTY SPECIAL BRIDGE	NO	NO	NO	NO	NO	100%	YES	
02R	FRANKLIN COUNTY LATERAL ROAD	YES	\$3,000	\$12,000	\$12,000	YES	100%	YES	

DAV RATING	EXEMPT AMOUNT
10-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000

DV1

DV2

DV3

DV4

A disabled veteran is entitled to an exemption from taxation of \$12,000 of the assessed value of a property the veteran owns and designates if the veteran:

- Is 65 years of age or older & has a disability rating of at least 10%, or
- Is totally blind in one or both eyes, or
- Has the lost the use of one or more limbs.

### 2023 CERTIFIED VALUES:

### 2023

ENTITY	TOTAL MARKET	NET TAXABLE
FRANKLIN COUNTY	\$ 2,383,940,088.00	\$ 1,970,655,721.00
MT VERNON ISD	\$ 2,178,962,980.00	\$ 1,708,258,363.00
CITY OF MT VERNON	\$ 297,316,962.00	\$ 201,971,048.00
SALTILLO ISD	\$ 3,744,950.00	\$ 2,410,780.00
SULPHUR BLUFF ISD	\$ 6,726,040.00	\$ 4,954,320.00
WINNSBORO ISD	\$ 183,422,858.00	\$ 126,138,578.00
RIVERCREST ISD	\$ 26,108,050.00	\$ 21,256,820.00
CITY OF WINNSBORO	\$ 65,302,530.00	\$ 50,416,740.00
FCWD	\$ 2,398,964,788.00	\$ 2,117,206,861.00



## **Appeal Data**

Appraisal notices are typically mailed to property owners if:

- The appraised value of the property changes by more than \$1,000
- The appraised value is greater than the value rendered by the property owner
- The property was not on the appraisal roll in the preceding year
- The property has had a change in ownership

\*For 2023 approximately 12,000 notices were mailed. Of these approximately 1012 parcels were formally protested, and another 482 were resolved informally.

## **Appraisal Review Board Information:**

### **Primary Responsibilities**

- Determine protests initiated by property owners;
- Determine challenges initiated by taxing units;
- Correct clerical errors in the appraisal records and the appraisal rolls;
- Act on motions to correct appraisal rolls under Section 25.25 of the Property Tax Code;
- Determine whether an exemption or special valuation is improperly granted or denied;
- Take action or make any other determination that is specifically authorized or required by the tax code.

## **Informal Review**

The Franklin County Appraisal District (FCAD) offers informal reviews as a courtesy to our property owners and as a means to resolve issues in a relaxed atmosphere without the property owner being further inconvenienced. Informal reviews may take place any time after the "Notice of Appraised Value" has been mailed out **but before the final protest deadline**. Any property owner wishing to do an informal review is encouraged to go ahead and file a formal protest in the event a mutually satisfactory value agreement cannot be reached. Informal reviews will be held for all taxpayers until the protest deadline at which time informal reviews are cut off UNLESS a formal protest has been filed.

The Appraisal Review Board does not have jurisdiction over informal reviews. They are constrained from reviewing or rejecting an agreement between an owner and the appraisal district. (PTC 41.01(b)) If the property owner rejects a settlement offer made in person or electronically, the ARB must hear and determine the property owner's protest, provided the owner filed a timely notice of protest.

## 2023 SUMMARY OF PROTEST DATA:

### SUMMARY OF PROTEST DATA:

	Parcel Count		Parcel Count
Incorrect Market or Appraised Value	781	Withdrawn	93
Incorrect Appraised or Mkt Value of Land	48	Settled	482
Value is Unequal Compared With Other Properties	515	No Shows	137
Property Should Not Be Taxed In*	25	Board Order NO Change	40
Failure To Send Required Notice	24	Board Order Change	122
Exemption Was Denied, Modified or Cancelled	23	Joint Motion Disposition of Protest	3
Change of Land Use	33	Board Order Joint Motion Disposition of Protest	39
Land Use Was Denied, Modified or Cancelled	34		
Owner's Name is Incorrect	48		
Property Description is incorrect	39		
Property Should Not Be Taxed In CAD or Tax Unit	23		
Other	221		
<b>Total Parcels Protested</b>	<b>1,012</b>		

For more information or detailed information on a specific subject please contact:

Franklin County Appraisal District  
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Mount Vernon, TX 75457

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