



Franklin County Appraisal District

2020 Annual Report

The Franklin County Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

Mission

The mission of Franklin County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

- 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).

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,
- Appoint the Appraisal Review Board
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,
- Select Appraisal Review Board members from submitted applications,
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district,
- 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.

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 is a board made up of five (5) citizens of the county to hear and resolve property owner protests and taxing unit challenges. Their decisions regarding value are applicable for only the tax year in question.

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 2020 tax year are set in September and available shortly thereafter. All taxpayers are encouraged to attend the public hearings concerning the tax rates.

2020	
Jurisdiction Name	Tax Rate
Franklin County	0.348990
FC Special Bridge	0.020970
FC Lateral Road	<u>0.130260</u>
	0.500220
FC Water District	0.018000
Mt. Vernon City	0.604380
Winnsboro City	0.544400
Mt. Vernon ISD	1.141210
Saltillo ISD	0.925500
Sulphur Bluff ISD	1.124700
Winnsboro ISD	1.39090
Rivercrest ISD	1.288400

WEBSITE:

Franklin County Appraisal District information is also available on our website at WWW.FRANKLINCAD.COM. 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 24,982 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 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 and 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:

2020			
PTAD PROPERTY CLASSIFICATION	PROPERTY TYPE	PARCEL COUNT	MARKET VALUE
A	Single Family Homes	4,269	\$ 869,752,580
B	Multi Family Homes	24	\$ 4,612,910
C	Vacant Land (typically <5 acres)	5,699	\$ 44,916,990
D1/D2	Qualified Open Space Land & Improvements	5,278	\$ 42,918,140
E	Rural Land & Improvements	1,896	\$ 188,920,290
F1	Commercial Real Property	281	\$ 54,057,490
F2	Industrial Real Property	7	\$ 20,631,850
G	Oil/Gas/Minerals	3,934	\$ 11,675,540
J	Utilities	177	\$ 96,927,960
L	Commercial/Industrial Personal Property	427	\$ 90,456,390
M1	Mobile Homes Only	190	\$ 5,584,650
O	Residential Inventory	39	\$ 209,580
X	Exempt Property	3,074	\$ 52,011,450
TOTAL		25,295	\$ 1,482,675,830

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	\$25,000.00
Winnsboro	\$25,000.00
City-	
Mt. Vernon	NONE
Winnsboro	NONE

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

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	\$41,000.00-CEILING
Winnsboro	\$35,000.00-CEILING
City-	
Mt. Vernon	\$ 3,000.00-CEILING
Winnsboro	\$10,000.00-CEILING

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

WATER DISTRICT: the ONLY exemption is Veteran Disability

Other Exemptions:

Other commonly occurring exemptions include:

- Cemetery exemptions
- Religious Organizations
- Veteran's Organizations

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

2020 CERTIFIED VALUES:

		Market	Taxable
2020	Franklin County	\$ 1,409,150,323	\$ 1,305,906,703
	Mt. Vernon ISD	\$ 1,302,222,734	\$ 1,082,969,031
	City of Mt. Vernon	\$ 140,521,941	\$ 139,325,601
	Saltillo ISD	\$ 1,631,400	\$ 996,660
	Sulphur Bluff ISD	\$ 4,319,010	\$ 3,911,980
	Winnsboro ISD	\$ 95,404,819	\$ 74,135,449
	Rivercrest ISD	\$ 19,030,940	\$ 16,203,790
	City of Winnsboro	\$ 25,396,709	\$ 24,625,429
	Franklin Co. Water	\$ 1,422,641,133	\$ 1,414,285,543

Homestead Count:

General Homestead:	1,217
Over-65 Homestead:	1,314
Disability Homestead:	82
Over-65 (No HS)	0
Partial Disabled Veteran	109
100% Disabled Veteran	44
Total Homestead Parcels	2,766

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. These informal reviews are not a requirement of the Texas Property Tax Code. 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.

Informal reviews with property owners who have formally protested may continue until the week before actual hearings begin or as workload permits.

When a property owner and the FCAD are unable to reach a satisfactory mutual agreement, the disputed value remains at the **noticed value** and if the taxpayer wishes, a formal hearing is scheduled before the Appraisal

Review Board (ARB) if one has not been previously 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.

2020 SUMMARY OF PROTEST DATA:

Protested Value Change Report Summary Information

	Count	Total Protested Value	Total New Value	Total Value Loss	% Change
Value over Market	571	188,544,440	176,247,580	12,296,860	6.52
Value Unequal	342	134,120,710	127,776,100	6,404,610	4.77
Property Should Not Be Taxed In...	1	53,440	53,440	0	0.00
Failure to Send Required Notice	3	146,110	88,910	57,200	39.15
Other	60	22,820,650	22,308,530	512,120	2.24
Exemption Denied, Modified or Cancelled	5	1,886,380	1,775,300	91,080	4.88
Change in Land Use	3	94,940	94,940	0	0.00
Ag Special Use Denied, Modified or Cancelled	6	1,003,000	1,066,800	761,410	66.00
Owner's name is Incorrect	3	377,950	351,720	26,230	6.94
Property Should Not Be Taxed in Appraisal District	1	53,440	53,440	0	0.00

Please Note: Parcels may be included in one or more of the above categories.

	Count	Total Protested Value	Total New Value	Total Value Loss	% Change
Protest Withdrawn	126	20,767,570	20,418,510	349,060	1.68
Protest Settled	290	116,967,140	108,182,470	8,804,670	7.53
Protest No Shows	92	16,004,440	16,004,440	0	0.00
Protest Board Order NO Change	55	14,565,760	14,542,430	23,320	0.16
Protest Board Order Change	68	34,568,850	30,622,340	3,946,510	11.42
Totals	661	202,873,750	189,750,190	13,123,560	6.47

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

Franklin County Appraisal District
P. O. Box 720 * 310 West Main Street
Mount Vernon, TX 75457

(903)537-2286 phone
(903)537-2812 fax
franklinhelp@suddenlinkmail.com email
www.franklincad.com website

THE MASS APPRAISAL REPORT

The appraisal of a large number of real and personal property as a group within an established period of time using standardized procedures and subjecting the resulting appraisals to statistical testing is the definition of mass appraisal. The mass appraisal report is a report prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar. Since the majority of ad valorem real property taxation in Franklin County is accomplished using mass appraisal techniques, the general standard for appraisal should reflect compliance with USPAP Standard 6. The signed certification is compliant with the Standard Rule 6-9 of USPAP. The written reappraisal plan is attached to the Mass Appraisal report by reference.

The scope of work for a mass appraisal includes the following:

1. Identifying properties to be appraised
2. Defining market areas
3. Identifying characteristics that affect the market value
4. developing a benchmark property that reflects the relationship of characteristics affecting value
5. calibrating the benchmark
6. calculate the conclusion of the property being appraised
7. reviewing the mass appraisal results

The purpose of the mass appraisal completed by Franklin County Appraisal District is to estimate fair market value for ad valorem tax purposes. These values are used by the taxing jurisdictions in the county. Ad valorem equates to tax based on value and maintains a consistent appraisal date of January 1 of each year with the exception of some inventories.

Appraisals completed by the appraisal district office are subject to the following assumptions and limiting conditions:

1. Title to the property is assumed to be good and marketable and the legal description correct.
2. All existing liens, mortgages, or other encumbrances have been disregarded and the property is appraised as through free and clear, under responsible ownership and competent management.
3. All sketches in the appraisal documents are intended to be visual aids and should not be construed as surveys or engineering report unless otherwise specified.
4. All information in the appraisal documents has been obtained by member of the appraisal district staff or other reliable sources.
5. The opinion of value for each property applies to land and improvements. The value of trade fixtures, furnishings and other equipment has not been included with the value of the real estate.
6. The appraisals were prepared exclusively for ad valorem tax purposes.

7. The appraisers developing these appraisals are not required to give testimony or attendance in court by reason of the appraisal, unless directed by, employed by and provided legal counsel by the Franklin County Appraisal District.
8. Subsurface rights (minerals and oil) were not considered in making the appraisals.
9. The appraisers have inspected, as far as possible, by observation, the land and the improvements, however, it is not possible to personally observe conditions beneath the soil or hidden structural components within the improvements. No representation of this matter is made unless specifically detailed by the owner or approval for inside inspection by the owner.
10. The values generated by the appraisal district are reviewed annually by the Property Tax Division of Comptroller of Public Accounts in order to finalize a Value Study each year for the purpose of the use in TEA state funding calculation in the school district budget.

It must be noted that no re-appraisal program, regardless of how skillfully administered, can ever be expected to be error free. The correction of errors can best be assisted by giving the taxpayer an opportunity to question the value placed upon his individual property and the opportunity to produce evidence that the value is incorrect or inequitable. Errors will be brought to light and taking corrective action will serve to further the objectives of the program.

CERTIFICATION STATEMENT:

"I, Genea Burnaman, Chief Appraiser for the Franklin County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry and search to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."



Genea Burnaman, RPA
Chief Appraiser

4/9/2020

Date

Assisted by:

Annetta Hamilton
Billy Dyson
Fawn Adams