

2021 ANNUAL REPORT



SUMMARY OF APPRAISAL ACTIVITIES, EXEMPTIONS, EQUALIZATION AND TAX RATES FOR 2021 TAX YEAR

ROCKWALL CENTRAL APPRAISAL DISTRICT, EFFECTIVE DATE OF REPORT: OCTOBER 1, 2021

Introduction

The Rockwall Central Appraisal District is a political subdivision of the State of Texas. 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 operation of the appraisal district.

Mission Statement

The mission of the Rockwall Central 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 property owner is given the same consideration, information, and assistance. This is accomplished by properly 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
- The International Association of Assessing Officers
- The Uniform Standards of Professional Appraisal Practice

Governance

The appraisal district is governed by a Board of Directors with the primary responsibilities to:

- Establish the district's office
- Adopt an annual operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Appoint the Appraisal Review Board members
- Approve contracts with appraisal firms selected by the Chief Appraiser to perform appraisals
- Make and adopt general policies on the operations of the district
- Biennially develop a written plan for the periodic reappraisal of the property within the district

To be eligible to serve on the Board of Directors, a person must have resided within the boundaries of the county for at least two years prior to his/her appointment. The board is appointed by the taxing entities in this district.

The Chief Appraiser is the chief administrator of the appraisal district and is hired by the Board of Directors.

Appraisal Review Board Members are appointed by the Board of Directors to settle value disputes between the property owner and the appraisal district. Members hold office for terms of two years beginning January 1. The Texas Comptroller instructs the board members on their course of duties.

The Ag Advisory Board is appointed by the Chief Appraiser with the advice and consent of the Board of Directors. This board helps determine typical practices and standards for agricultural activities in the district. They serve two-year terms and meet at the call of the Chief Appraiser.

Taxing Jurisdictions

The Rockwall Central Appraisal District is responsible for appraising properties within the county boundaries. The following jurisdictions fall within that scope:

Rockwall County	Rockwall MUD 7	Sonoma PID Imp. Area #3
City of Dallas	Rockwall MUD 8	Union Square PID
City of Fate	Rockwall MUD 9	Waterscape PID Imp. Area #1
City of Garland	Club Municipal Man. Dist. No. 1	Waterscape PID Imp. Area #2
City of Heath	Club Municipal Man. Dist. No. 2	Waterscape PID Imp. Area #3
City of McLendon-Chisholm	Club Municipal Man. Dist. No. 3	Waterscape PID O&M
City of Rockwall	Creekside PID Imp. Area #1	Williamsburg PID #1 Ph 1A
City of Rowlett	Creekshaw PID #1	Williamsburg PID #1 Ph 1B
City of Royse City	Creekshaw PID Major Imp. Area	Williamsburg PID #1 Ph 1B2-1B3
City of Wylie	Haciendas Del Lago PID	Williamsburg PID #1 Ph 2B, 2C, 3A1
Rockwall ISD	Parkside Village PID	Williamsburg PID #2 Ph 1C
Royse City ISD	Sonoma PID Phase 1	Williamsburg East PID Phase 1
Rockwall MUD 1	Sonoma PID Phase 1C	Williamsburg East PID Major Imp. Area
Rockwall MUD 6	Sonoma PID Imp. Area #2	Williamsburg East PID O&M

Property Types Appraised

The district is comprised of 49,665 parcels. The following chart depicts the various property types and their percent of the overall parcel count and market value, respectively.

PTAD Classification	Property Type	CAD Parcel Count	Market Value	% of Parcel Count	% of Market Value
A	Single Family Residences	35,590	\$11,317,366,463	71.66%	67.26%
B	Multi-Family Residences	54	\$159,058,288	0.11%	0.95%
C	Vacant Lots	3,441	\$407,249,214	6.93%	2.42%
D1	Qualified Ag Land	1,447	\$547,269,795	2.91%	3.25%
D2	Improvements on Qualified Ag	315	\$6,651,970	0.63%	0.04%
E	Rural Land Non Qualified Ag	1,298	\$426,877,557	2.61%	2.54%
F1	Commercial Real Property	1,290	\$1,805,251,456	2.60%	10.73%
F2	Industrial Real Property	29	\$135,028,583	0.06%	0.80%
J	Utilities Properties	140	\$236,787,013	0.28%	1.41%
L1	Business Personal Property	2,457	\$519,402,678	4.95%	3.09%
L2	Industrial Personal Property	229	\$105,272,790	0.46%	0.63%
M1	Manufactured Housing	658	\$14,069,473	1.32%	0.08%
O	Residential Inventory	2,849	\$277,854,775	5.74%	1.65%
S	Special Inventory Tax	75	\$52,757,910	0.15%	0.31%
X	Exempt Property	988	\$814,232,040	1.99%	4.84%

Source: 2021 Certified Appraisal Roll for CAD

Appraisal Operation Summary

In accordance with the 2020-2021 Reappraisal Plan, approximately 1/3 of the properties in Rockwall County were reappraised. The district implemented the systematic site inspection/review of the properties with a focus on class, condition, configuration, and characteristics of the improvements.

The district also continued to identify, review, and appraise properties with new construction throughout the district; locate properties demolished and make appropriate adjustments to those accounts involved; locate and value manufactured housing and calculate an appraised value for those items; and lastly, the district continued to review and inspect commercial and industrial personal property accounts.

The district conducted an internal ratio study to validate the accuracy of its mass appraisal system with the following overall statistical results:

Mean Level of Appraisal	0.9852
Median Level of Appraisal	0.9946
Weighted Mean	0.9642
Coefficient of Dispersion	9.0281
Price Related Differential	1.0218
Number of Observations	3,569

Source: 2021 Sales Ratio Report from 1/1/2020 – 3/31/2021

Based upon the Mass Appraisal Standards adopted by the International Association of Assessing Officers, the above statistics indicate that the district's mass appraisal system is accurately and uniformly appraising property.

Property Discovery

The district aggressively seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- Filed material/mechanics liens
- Mobile home installation reports
- Electrical and septic permits
- Advertisements
- Field inspection discovery
- Aerial imagery

The use of these discovery tools added approximately \$479,414,616* of taxable value to the appraisal roll for 2021.

*Source: 2021 Certified Appraisal Roll for CAD

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Exemptions are described at the Comptroller's website:

<https://comptroller.texas.gov/taxes/property-tax/exemptions/index.php>

Homestead exemption for the 65 and older property owner, the disabled property owner, and surviving spouse of the 65 and older property owner (if the spouse is 55 or older) creates a tax ceiling prohibiting increased taxes on the homestead on existing buildings for school districts, as well as cities and counties that adopt a ceiling. Starting in 2020, the surviving spouse of a disabled person, who had a qualifying residential exemption, can continue their spouse's ceiling, for the school district only. An increase in the market value does not increase taxes for these types of homesteads. (Any new areas added to the home site will cause the ceiling to be readjusted in the next tax year.)

All homeowners with qualified homesteads are subject to the placement of a homestead cap which prohibits the increase of taxable value on the homestead property to ten percent per year, beginning the second year of the exemption. Market value can still be reflective of the local real estate market.

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service-connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veteran Affairs. Current exemption amounts are:

DV RATING	EXEMPT AMOUNT
0-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000

Other common exemptions are:

- Cemetery Exemptions
- Religious Organizations
- Primarily Charitable Organizations
- Charitable Organizations
- Veteran Organizations

Chapter 11 of the Property Tax Code discusses other allowable exemptions.

Appeal Information

State Law requires the appraisal district to mail “Notices of Appraised Value” to the following:

- New property has been included for the first time on the appraisal roll
- Property ownership changes
- A change in taxable value of \$1,000 or more (if approved by the Board of Directors)
- A rendition statement was filed on the property
- Property has been annexed or de-annexed to a taxing jurisdiction

In 2021, the district prepared and mailed notices of value to all property owners. All property owners and/or authorized tax consultants had until May 17, 2021, or thirty days from the date of notice, to file an appeal with the Appraisal Review Board (ARB) under Texas Property Tax Code 41.41. From these notices, 8,553 protests were filed in the district.

The informal hearing process, which consists of property owners scheduling a time to speak with their appraiser without filing a protest, began April 14, 2021 and concluded May 14, 2021. The district conducted 751 informal meetings during this time.

Tax Rates

Tax rates were adopted by the taxing jurisdictions and are listed in Appendix A.

Certified Values

The chief appraiser certified market and taxable values to each taxing jurisdiction on July 13, 2021. The certified values for each jurisdiction are listed on Appendix B.

Appendix A

2021 AD VALOREM TAX RATES FOR ROCKWALL COUNTY								
Entity Code	Taxing Entity	Rockwall CAD Telephone Number	2021 Exemptions Offered				Tax Rate per \$100	
			Optional Homestead	General Homestead	Age 65 or Older	Disabled Person	2020 Tax Rate	2021 Tax Rate
COUNTYWIDE								
GRW	Rockwall County	972-771-2034	0%	0	*35,000	*	0.313100	0.313100
CITIES								
CDA	City of Dallas	972-771-2034	20%	0	107,000	107,000	0.776300	0.773300
CFA	City of Fate	972-771-2034	0%	0	50,000	25,000	0.273339	0.339872
CGA	City of Garland	972-771-2034	10%	0	56,000	56,000	0.769600	0.756965
CHE	City of Heath	972-771-2034	0%	0	*3,000	*3,000	0.376569	0.339307
CMC	City of McLendon-Chisholm	972-771-2034	0%	0	*30,000	30,000	0.150000	0.185000
CRW	City of Rockwall	972-771-2034	0%	0	*60,000	*	0.370000	0.350000
CRT	City of Rowlett	972-771-2034	1%	0	*30,000	*50,000	0.745000	0.745000
CRC	City of Royse City	972-771-2034	0%	0	*6,000	5,000	0.621500	0.621500
CWY	City of Wylie	972-771-2034	0%	0	*30,000	*30,000	0.671979	0.643751
SCHOOL DISTRICTS								
SRW	Rockwall ISD	972-771-2034	0%	25,000	*30,000	*10,000	1.310000	1.273600
SRC	Royse City ISD	972-771-2034	0%	25,000	*25,000	*10,000	1.464800	1.460300
SPECIAL DISTRICTS								
MU1	MUD #1	972-771-2034	0%	0	10%	10%	0.295000	0.270000
MU6	MUD #6	972-771-2034	0%	0	0	0	0.750000	0.750000
MU7	MUD #7	972-771-2034	0%	0	0	0	0.750000	0.750000
MU8	MUD #8	972-771-2034	0%	0	0	0	0.750000	0.750000
MU9	MUD #9	972-771-2034	0%	0	0	0	0.750000	0.750000
Disabled Veteran Exemption Amounts:			DV1 (10% - 29%): \$5,000					
			DV2 (30% - 49%): \$7,500					
			DV3 (50% - 69%): \$10,000					
			DV4 (70% - 100%): \$12,000					
			DVHS (100%): 100%, excluding PIDs					
* = Optional tax ceiling on residential homesteads for age 65 or older or disabled persons offered (mandatory for ISD's).								
This information is accurate to the best of our knowledge.								

Appendix B**2021 Certified Values**

ENTITY	PARCEL COUNT	MARKET VALUE	NET TAXABLE
City of Dallas	17	\$10,407,110	\$8,954,680
City of Fate	8,016	\$1,979,952,969	\$1,789,029,621
City of Garland	1	\$73,180	\$100
City of Heath	4,793	\$2,418,156,307	\$2,191,423,945
City of McLendon Chisholm	1,888	\$714,243,807	\$610,656,263
City of Rockwall	21,149	\$7,831,469,229	\$6,882,070,760
City of Rowlett	2,780	\$906,867,933	\$797,315,420
City of Royse City	5,200	\$987,935,835	\$893,686,565
City of Wylie	540	\$88,183,293	\$85,995,727
Rockwall ISD	37,749	\$14,144,554,305	\$12,057,570,383
Royse City ISD	12,040	\$2,667,667,028	\$2,193,943,304
Rockwall MUD 1	2,112	\$563,824,323	\$535,613,001
Rockwall MUD 6	1,075	\$254,803,557	\$232,686,649
Rockwall MUD 7	230	\$38,425,778	\$35,644,430
Rockwall MUD 8	267	\$70,592,225	\$67,789,230
Rockwall MUD 9	615	\$124,432,416	\$110,045,996
Rockwall County	49,630	\$16,814,761,953	\$14,851,441,767