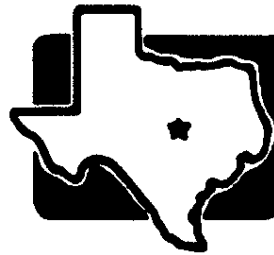


*2021*

# Annual Report

*Milam Appraisal*



*District*

*Lesley Sootoo, RPA*

*Chief Appraiser*

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## ***Chief Appraiser Year-In-Review....***

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The Milam Appraisal District (Milam AD) has completed all functions of the 2021 appraisal year. Our goal is to provide appraisal records that are accurate, fair, and uniform. The International Association of Assessing Officers' (IAAO) standard on Public Relations and the Milam Appraisal District's Public Relations Policy require the District to publish an annual report. The purpose of the Milam Appraisal District 2021 Annual Report is to provide an in-depth view of the results of our efforts.

### ***Appraisal Results***

The Comptroller's Property Tax Assistance Division (PTAD) conducts a study of appraisal district value every two years. The Property Value Study (PVS) measures the accuracy and uniformity of the District's values. Appraisal Districts are required to appraise property uniformly and as close to market value as possible. The 2021 PVS is being conducted at this time. Preliminary results will be released by February 1, 2022.

A year by year table of previous PVS scores is available at <https://comptroller.texas.gov/taxes/property-tax/pvs/index.php>.

### ***2021 Accomplishments***

By far one of the biggest challenge of the year was operating during the continued Covid-19 pandemic. The district took necessary steps to keep the staff and its visitors as safe as possible. The office was opened to the public with a limited number of people allowed in the lobby at one time. Employees worked their regular schedule. The office was never closed during regular business hours and we held informal meetings with property owners by phone and/or email.

In June, ARB protest hearings were conducted by teleconference and in person.

The district completed all 2021 appraisal year functions on time. Values were certified to the taxing units on July 22nd.

### ***Looking forward***

Milam County continues to be in a period of transition, and our staff is committed to providing the quality of service that our community has come to expect from us. We will face the challenges of the future together with an unbiased approach to appraisals.

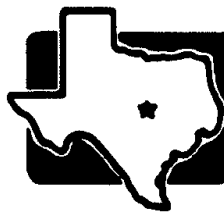
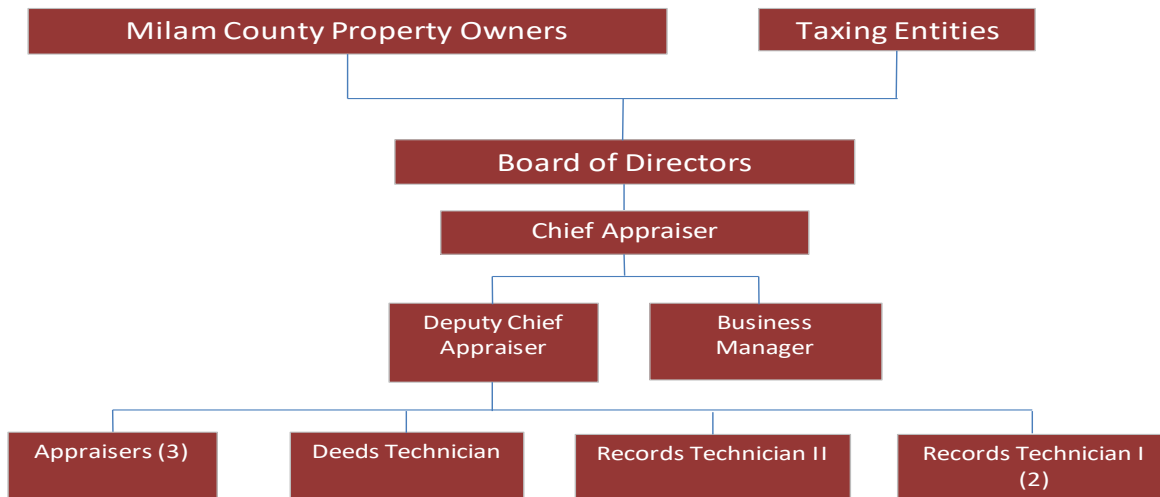
*Lesley Sootoo, RPA*

**Chief Appraiser**

# Organizational Structure

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## Milam Appraisal District - Organizational Chart



**2021**

### ***Milam Appraisal District***

#### ***Board of Directors***

Tim Arledge, Chair

Travis Yoakum, Vice-Chair

Lisa Gerthe, Secretary

Sherry Mueck, Board Member

Larry Patterson, Board Member

## ***Taxing Entities Served***

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The District appraises all taxable property for the following taxing entities:

<b>Taxing Entity</b>	<b>Website (if available)</b>
Milam County	<a href="http://www.milamcounty.net">www.milamcounty.net</a>
City of Buckholts	
City of Cameron	<a href="http://www.camerontexas.net">www.camerontexas.net</a>
City of Milano	<a href="http://www.cityofmilano.org">www.cityofmilano.org</a>
City of Rockdale	<a href="http://www.rockdalecityhall.com">www.rockdalecityhall.com</a>
City of Thorndale	
Buckholts ISD	<a href="http://www.buckholtsisd.net">www.buckholtsisd.net</a>
Cameron ISD	<a href="http://www.cameronisd.net">www.cameronisd.net</a>
Gause ISD	<a href="http://www.gauseisd.net">www.gauseisd.net</a>
Milano ISD	<a href="http://www.milanoisd.net">www.milanoisd.net</a>
Rockdale ISD	<a href="http://www.rockdaleisd.net">www.rockdaleisd.net</a>
Thorndale ISD	<a href="http://www.thorndale.txed.net">www.thorndale.txed.net</a>
Donahoe Watershed	
Elm Creek Watershed	<a href="http://www.elmcreekwatershed.org">www.elmcreekwatershed.org</a>
Rockdale Hospital District	

Additionally, the district provides appraisals of taxable property for the following entities whose territory extends into Milam County.

Bartlett ISD	<a href="http://www.bartlett.txed.net">www.bartlett.txed.net</a>
Holland ISD	<a href="http://www.hollandisd.org">www.hollandisd.org</a>
Lexington ISD	<a href="http://www.lexingtonisd.net">www.lexingtonisd.net</a>
Rogers ISD	<a href="http://www.rogersisd.org">www.rogersisd.org</a>
Rosebud ISD	<a href="http://www.rlisd.org">www.rlisd.org</a>

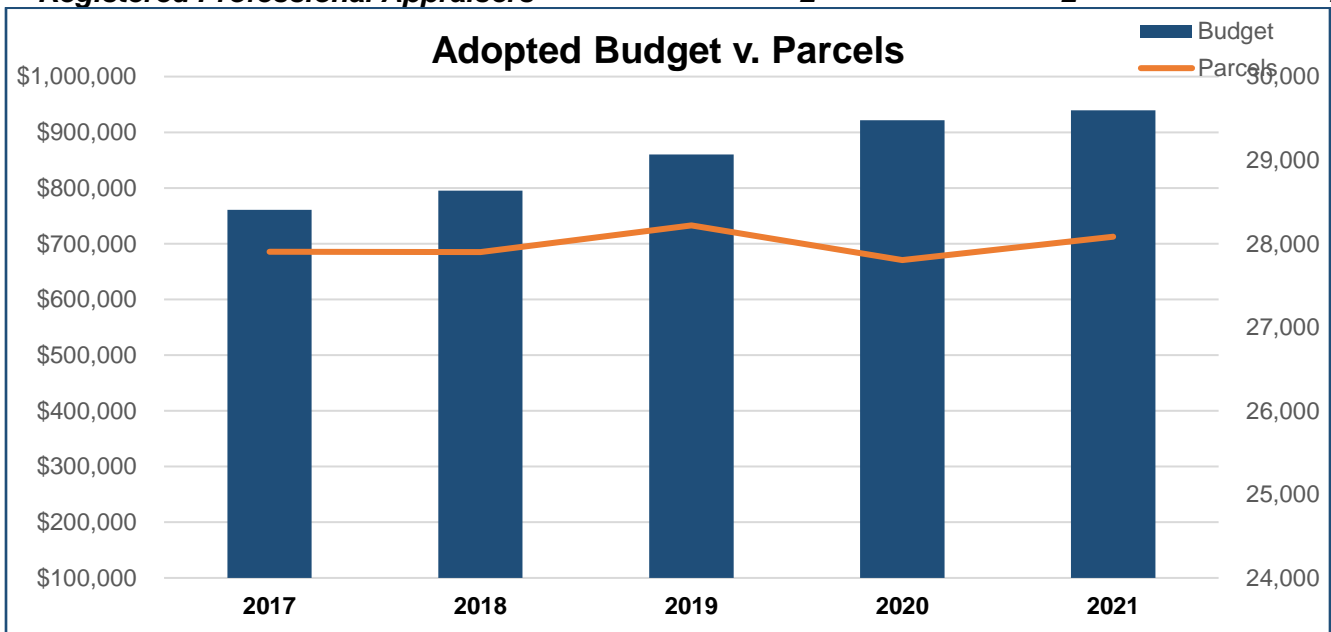
# Statistics

## Milam Appraisal District General Statistics

	Appraisal Year		
	2019	2020	2021
<b>District's Adopted Budget</b>	<b>\$860,247</b>	<b>\$921,608</b>	<b>\$939,430</b>
<b>Milam County Market Value</b>	<b>\$3,994,176,890</b>	<b>\$4,264,209,541</b>	<b>\$4,858,055,967</b>
<b>Number of County-only Parcels</b>	<b>28,219</b>	<b>27,804</b>	<b>28,085</b>
Residential	10,766	10,993	11,253
Commercial	1,192	1,072	1,434
Business Personal Property	1,463	1,406	947
Agricultural	7,874	7,892	7,953
Minerals	3,846	4,379	4,488
Exempt	3,078	2,062	2,010
<b>Number of Personnel</b>	<b>10</b>	<b>9</b>	<b>9</b>
Administration	3	3	2
Appraisal	3	3	3
Records	4	3	4

### Professional Staff Designations

<b>Registered Professional Appraisers</b>	<b>2</b>	<b>2</b>	<b>1</b>
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## ***Administration Report***

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The financial records of Milam Appraisal District reflect a focus on producing highest quality services and records while also maintaining a conservative budget. The District is always mindful of the dollars spent on creating and maintaining the appraisal roll.

The District's annual finances can be reviewed and monitored in two different publications – the Adopted Budget and the audited Financial Statements. The first publication shows what is planned and the second shows what actually happened. Both are made available on the District's website at [www.milamad.org](http://www.milamad.org).

In addition, each agenda packet for the Board of Directors' monthly meetings include monthly financial reports. Quarterly investment reports are included in the agenda packets for January, April, July and October.

### ***Adopted Budget***

The Board of Directors considers and adopts an annual budget by September 15<sup>th</sup> of each year. The budget may not be adopted until written notice is given to the taxing entities and the Board has conducted a public hearing on the proposed budget.

The Chief Appraiser prepares the budget and presents it to the Board, taxing entities and other interested parties as a preliminary budget at a budget workshop. Additional budget workshops can be held until the proposed budget is ready for delivery to the taxing entities and the Board of Directors, not later than June 15<sup>th</sup>.

The proposal of a budget requires the District administration to review the goals, objectives, and programs to be accomplished. This review aids in determining forecasted operating and maintenance expenditures by category. It includes personnel breakdown with staffing levels and salary ranges.

### ***Financial Statements***

Each month the Board of Directors reviews and approves monthly financial reports. Each quarter the Board of Directors reviews and approves investment reports as required by the Public Funds Investment Act (PFIA).

As required, the financial statements are audited annually by a firm of independent certified public accountants (CPA) in accordance with generally accepted auditing standards. The Board of Directors receives the financial audit from the auditing firm in an open meeting. The auditor presents the findings and provides recommendations in relation to the financial operations.

# Budget Analysis

## Milam Appraisal District Budget Analysis

	Fiscal Year		
	2019	2020	2021
Adopted Budget	\$860,247	\$921,608	\$939,430
Increase/(Decrease)	\$64,921	\$61,361	\$17,822
% Increase/(Decrease)	8%	7%	2%
COLA Increases	0%	0%	0%
Budgeted Personnel	10	9	9

### Breakdown of Adopted Budget:

#### Revenues:

Entity Allocations	\$860,247	\$921,608	\$939,430
<b>Total Revenues</b>	<b>\$860,247</b>	<b>\$921,608</b>	<b>\$939,430</b>

#### Expenditures:

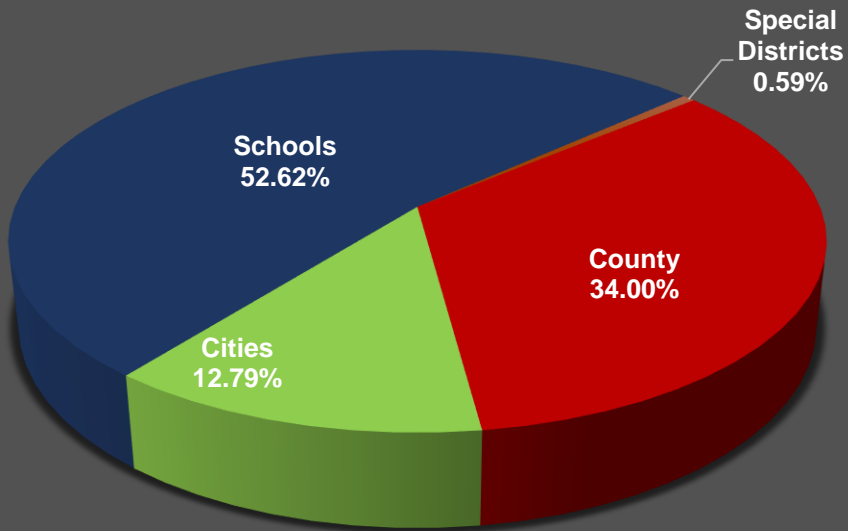
Personnel	\$541,755	\$578,118	\$562,100
Operations -			
Contractual services	200,960	220,460	251,830
Materials and supplies	26,542	21,000	22,000
Operating expenses	69,990	81,030	82,500
Capital	21,000	21,000	21,000
<b>Total Expenditures</b>	<b>\$860,247</b>	<b>\$921,608</b>	<b>\$939,430</b>

### Entity Funding of District:

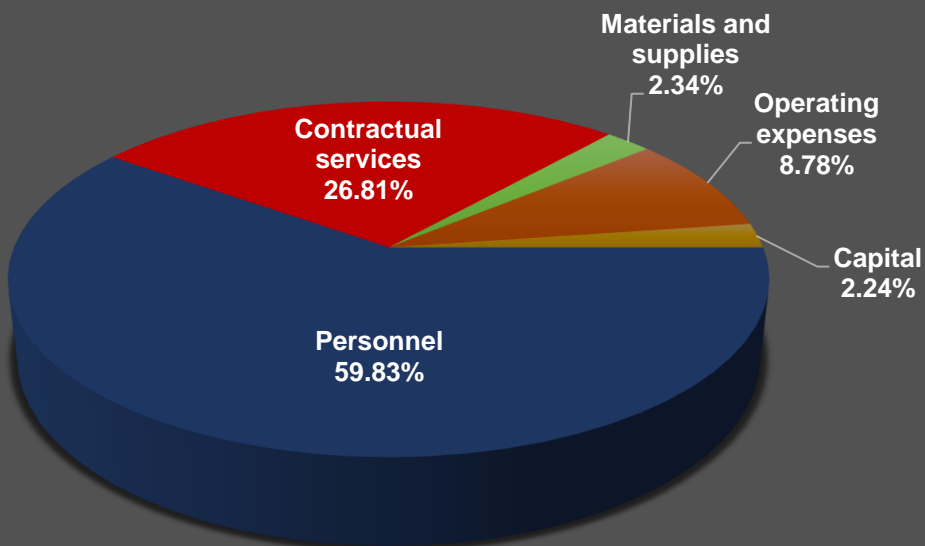
County	\$274,625	\$313,347	\$319,406
Cities	113,200	117,320	120,153
Schools	470,908	485,780	494,329
Special Districts	1,514	5,161	5,542
<b>Total Entity Allocations</b>	<b>\$860,247</b>	<b>\$921,608</b>	<b>\$939,430</b>



### 2021 Entity Funding of District



### 2021 Budget by Category



# ***Comptroller Property Tax Assistance Division (PTAD) Studies***

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## ***Appraisal District Requirements and Responsibilities***

The Texas Property Tax Code governs the legal, statutory, and administration requirements of appraisal districts. A Board of Directors appointed by the taxing units constitutes the district's governing body.

The Milam Appraisal District is required to determine the market value of taxable property and the prescribed equalization. Appraisal districts are required to comply with the mass appraisal standards of the national Uniform Standards of Professional Appraisal Practices (USPAP). An Appraisal Review Board (ARB) hears disagreements between property owners and the appraisal district about the value and/or the taxability of property.

Appraisal districts do not set tax rates or the amount of taxes owed.

Appraisals established by the Milam Appraisal District allocate the year's property tax burden on the basis of each taxable property's January 1<sup>st</sup> market value.

## ***State of Texas***

The Texas Comptroller's Property Tax Assistance Division (PTAD) closely monitors appraisal districts for their accuracy in valuing property.

In 2010, PTAD began alternating every other year between a Property Value Study (PVS) and a Methods and Assistance Program (MAP) Review for each appraisal district.

**Property Value Study (PVS)** – The PVS has two functions: 1) to assess the median level of appraisal for each appraisal district and 2) to determine if the values are at or near market value for school funding purposes. Each appraisal district must have a compliance ratio between 95 – 105% comparing the District's market values to sales and appraisals performed by the Comptroller.

The 2021 PVS is being performed at this time and preliminary results will not be released until February of 2022. Historically, Milam Appraisal District has done very well on the PVS and prior years' results are available at <https://comptroller.texas.gov/taxes/property-tax/pvs/index.php>.

**Methods and Assistance Program (MAP) Review** – MAP Reviews are an audit of appraisal district governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodology that occur at least once every two (2) years. The MAP review checks and ensures that appraisal districts are compliant with IAAO (International Association of Assessing Officers) Standards and PTAD Standards.

The MAP Review consists of questions that test the Appraisal District's performance in the following areas: governance, taxpayer assistance, operating procedures, and appraisal standards, procedures and methodology.

The number of questions for each appraisal district is determined by a three-tier system based on population. Certain appraisal districts may be eligible for a limited scope review if they have received the IAAO Certificate of Excellence in Assessment Administration.

## **Comptroller PTAD Studies [continued]**

Milam Appraisal District had its most recent MAP review in 2020. The results of that review are as follows:

**Glenn Hegar**

**Texas Comptroller of Public Accounts**

**2020-21 Methods and Assistance Program Review**

**MILAM APPRAISAL DISTRICT (MILAM AD)**

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

<b>Mandatory Requirements</b>	<b>PASS/FAIL</b>
1. Does the appraisal district have up-to-date appraisal maps?	PASS
2. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
3. Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS
<b>Appraisal District Activities</b>	<b>RATING</b>
Governance	MEETS
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

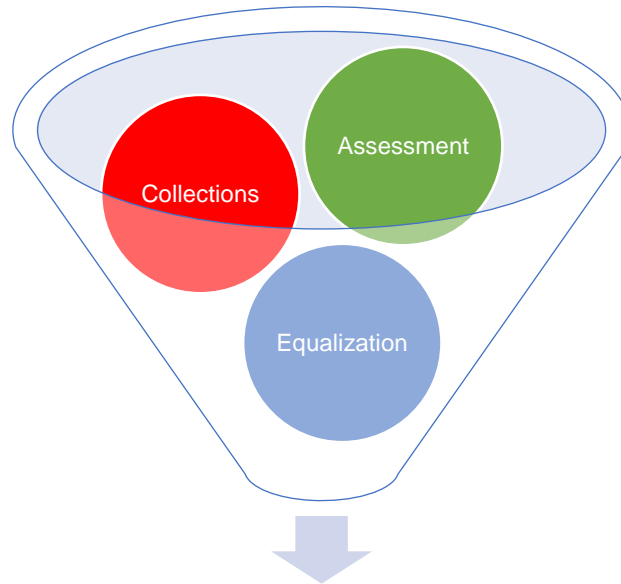
## **Comptroller PTAD Studies [continued]**

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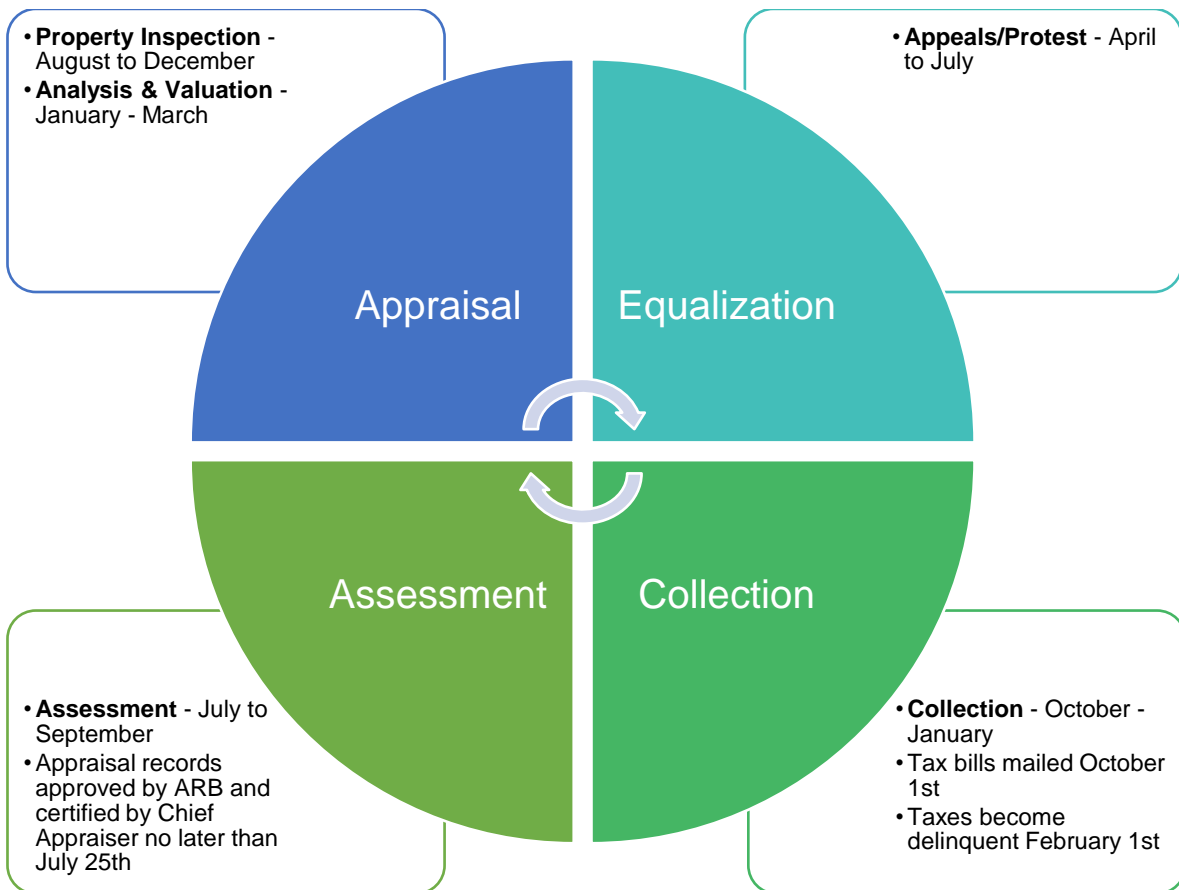
<b>Review Areas</b>	<b>Total Questions in Review Area (excluding N/A Questions)</b>	<b>Total "Yes" Points</b>	<b>Total Score (Total "Yes" Questions/Total Questions) x 100</b>
<b>Governance</b>	<b>17</b>	<b>16</b>	<b>94</b>
<b>Taxpayer Assistance</b>	<b>8</b>	<b>8</b>	<b>100</b>
<b>Operating Procedures</b>	<b>13</b>	<b>13</b>	<b>100</b>
<b>Appraisal Standards, Procedures and Methodology</b>	<b>16</b>	<b>16</b>	<b>100</b>

As part of the MAP review process, the appraisal district is required to submit, in advance of the review, electronic copies of procedures, policies, notices, manuals, and related materials necessary for the completion of this review. The Comptroller reviews the sent data and collects related information at the time of the on-site review and compares the appraisal district records to existing property and locates properties using district maps. Each appraisal district is reviewed on the years opposite the biennial PVS.

# Appraisal Calendar/Cycle



## Property Tax



*The months listed for each phase are approximate. Some activities extend beyond these dates and may in fact continue year-round.*

## Appraisal Calendar/Cycle [continued]

General Appraisal Calendar		
Month	Day	Important Dates in the Appraisal Process
January	1	Date that current year taxable values and exemptions are determined (except for some inventories appraised Sept. 1)
February	1	The date that the previous year's taxes become delinquent if unpaid.
April	1	Or as soon as possible after this date, the Chief Appraiser should mail Notices of Appraised Values for single-family residence homestead properties per Property Tax Code § 25.19
April	15	The last day for property owners to file renditions unless they file an extension in writing.
April	30	Last day for property owners to file applications or certain reports with the appraisal district including: <ul style="list-style-type: none"> <li>• Certain exemption applications</li> <li>• Notice to the Chief Appraiser that property is no longer entitled to an exemption that does not require an annual application.</li> <li>• Applications for special appraisal or notices to the Chief Appraiser that a property no longer qualifies for: 1-d or 1-d-1 agricultural appraisal, open space, recreational park and scenic land, and public access airport property.</li> <li>• Railroad rolling stock reports</li> <li>• Requests for separate listings of separately owned property (undivided interest properties).</li> <li>• Requests for proportionate taxation of a planned unit development.</li> </ul>
May	1	Or as soon as possible after this date, the Chief Appraiser should mail Notices of Appraised Values for properties <i>other than</i> single-family residence homesteads per Property Tax Code § 25.19
May	31	Last day to file a protest with the ARB for the current year (or 30 days after the notice was mailed, whichever is later).
July	25	Date that the Chief Appraiser should certify the appraisal roll to the taxing jurisdictions.
September	1	Alternate date for the appraisal of inventory if applied for by the property owner and granted by the Chief Appraiser.
<p><b>Note: When the deadline falls on a weekend or holiday, the Property Tax Code designates the deadline as the next regular business day.</b></p>		

## ***Appraisal Frequency and Method***

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All properties are physically examined at least once every three years. The universe of property is divided by market areas. The market areas are defined by the school district that the property is in. Each school district is a separate market area. The market areas are statistically analyzed annually to verify appraisal performance. If sales indicate that current appraised values are not at market value, adjustments are made to the area using a process outlined in detail in the Market Analysis section of this report.

The appraisers performing re-inspection via aerial imagery review four different directions of a property for changes that might have occurred to the property since the last inspection, measure the two most significant exterior walls of each improvement, and verify that all improvements are on the appraisal roll and listed correctly.

Appraisers in the field have property records that contain specific information regarding the property being appraised in either a paper format or electronically on the pen pad device. These records contain legal descriptions, ownership interest, property use codes, property addresses, land size and characteristics, sketches of improvements as well as any available detailed information of the improvements.

Regardless of method, re-inspections require appraisers to check all information on the property and the property record, and to update the appraisal roll as necessary. The appraiser's primary duty is to ensure the accuracy of property records. Appraisers note their opinion of classification, condition and characteristics of the property. If changes in the size of any structures are observed, the appraiser measures and lists those dimensions. Appraisers take digital photos of each property viewed in the field. All work is reviewed by quality control measures.

In addition to reappraisal, all exemptions and special valuations for properties in the reappraisal area are reviewed to verify qualification. For instance, properties with a homestead exemption should not be vacant. Properties receiving "ag" value should show signs of agricultural use. The appraiser notifies the records technician of properties in question.

- **Residential Property** – Residential property is physically examined by one of two methods, aerial review or field inspection.
  - Aerial review involves reviewing neighborhood oblique images from four different directions of a property, looking for changes that might have occurred to the property since the last inspection, measuring the two most significant exterior walls of each improvement, and verifying that all improvements are on the appraisal roll and listed correctly.
  - Field inspection involves walking in front of each home, and to the rear if accessible, looking for changes that might have occurred to the property since the last inspection, measuring the two most significant exterior walls of each improvement, and verifying that all improvements are on the appraisal roll and listed correctly. Exterior pictures are taken any time an appraiser conducts a field check.
  - The District collects building permit and utility installation reports to locate new improvements. Properties with a building permit or utility connection are reviewed for the current appraisal year.

## ***Appraisal Frequency and Method [continued]***

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- **Commercial and Business Personal Property** – Commercial real estate is observed by onsite review. Real estate accounts are analyzed against sales of similar properties in the county as well as similar communities in surrounding counties. The income approach to value is utilized to appraise properties where the highest and best use is as income producing property, such as shopping centers, apartment complexes, motels and hotels, and other types of property that typically sell based on net operating income. The cost approach is typically used to value industrial properties due to the lack of reliable income data and comparable sales. This is the recommended approach of the International Association of Assessing Officers (IAAO).

The appraiser concurrently updates Business Personal Property (BPP) records by adding new businesses to the appraisal roll and deleting businesses that no longer exist. A rendition is left for new businesses. The appraisers walk into businesses to make quality and density observations. Similar businesses are analyzed annually to determine appraisal consistency. Businesses are categorized using North American Industry Classification System (NAICS) codes. Rendition laws provide additional information on which to base values of BPP accounts.

- **Minerals** – Milam Appraisal District contracts with Capitol Appraisal Group of Austin for the valuation of mineral accounts. Producing oil and gas wells are appraised annually. The most recent production data available from the Texas Railroad Commission is downloaded into appraisal software that estimates economically recoverable reserves. Those reserves are then valued based upon state mandated pricing using the previous year's average of oil and gas values. A discount is applied over the anticipated life of the well in order to consider the value of money over time to recover those reserves. Each producing lease is valued as a unit. The unit value is then divided among owners listed in the division order, equal to their percentage of interest in the lease.
- **Utilities and Pipelines** – Utility companies and pipelines are appraised annually by Capitol Appraisal Group. A utility company's total value in the state is estimated using cost, market, and income approaches. Then the entire value is allocated using the components that have situs in the tax units of Milam Appraisal District. Components include such things as miles of transmission lines, miles of distribution lines, substations and the like for an electric utility.
- **Industrial** – Industrial real estate and personal property is appraised annually by Capitol Appraisal Group. The methods used in local commercial appraisal are applied to industrial properties. The appraisers employed by Capitol have the education and experience necessary for accurate estimates of value.

The Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of District operations. The appraisal department is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, business personal, mineral, utilities, and industrial. Presently all property in the District, with the exception of oil and gas pipelines, minerals, utilities, and industrial property is appraised by the Milam Appraisal District staff. The District's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulation (TDLR). Support functions including records maintenance, exemptions processing, ownership transfers, information and assistance to property owners, and hearings are coordinated by personnel in support services.



## ***Appraisal Results***

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The Appraisal Department of Milam AD is made up of three (3) individuals. All three (3) individuals are licensed with the Texas Department of Licensing and Regulations and are working toward obtaining their Registered Professional Appraiser (RPA) License.

### ***Reappraisal***

Residential reappraisal work is based on current sales within a school district market area. Analysis is done on a specific market area by comparing sale prices to current appraised values. Market values in those areas are adjusted based on the findings of the sales analysis.

Commercial reappraisal relies heavily on replacement cost of the structure. Replacement cost is updated utilizing Marshall & Swift Valuation Service. Marshall & Swift is a nationally recognized cost estimator. Replacement cost tables, income & expense analysis, and sales comparable analysis are reviewed to determine if commercial values need adjustment. The income & expense data assists in appraising properties that are valued according to income, such as: hotels, motels, storage buildings, and strip malls.

All Business Personal Property is reappraised annually through a review of renditions. Properties for which no rendition is filed are valued on a price-per-square-foot method.

### ***Maps & Records/Public Services***

The Records Department is responsible for updating all ownership changes annually, and processing exemptions and special valuations. The Records Department is made up of four individuals. They also provide public assistance for inquiries and information requests.

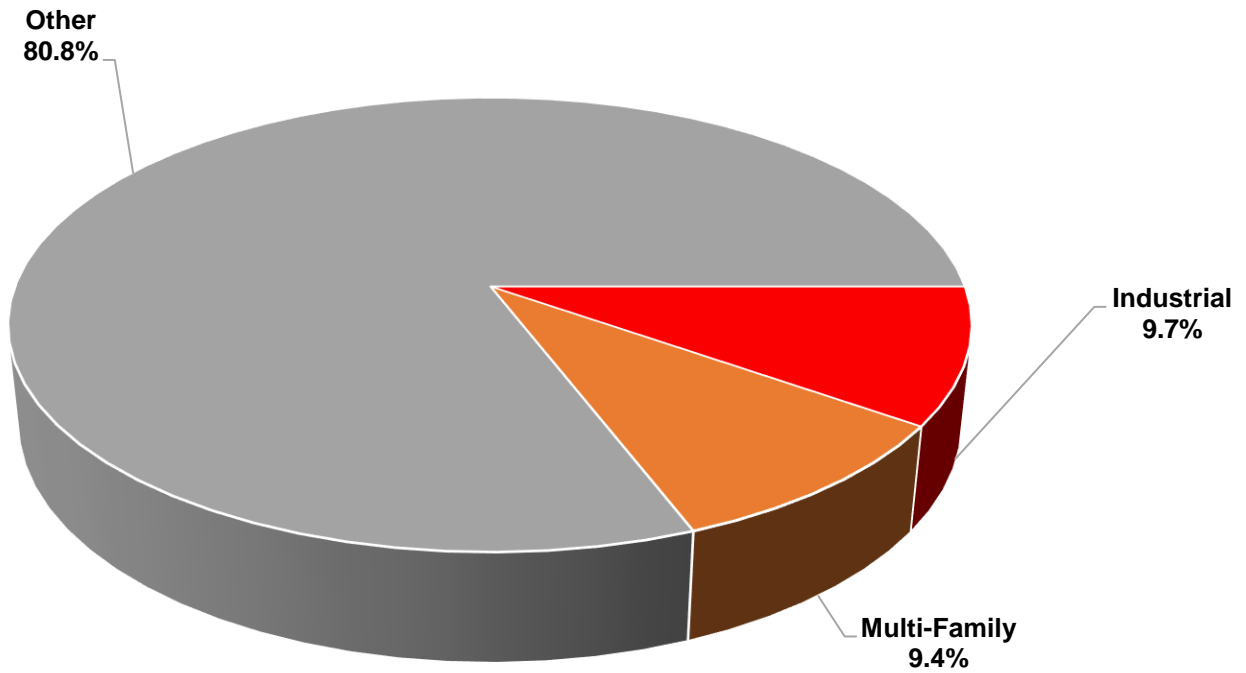
## Appraisal Results [continued]

<b>Residential Real Estate</b>			
	<i>Appraisal Year</i>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>
Non-exempt Accounts	10,766	10,993	11,253
New Homes	82	83	148
Value (excludes manufactured homes)	\$20,602,210	\$17,051,860	\$60,334,260

<b>Average Taxable Homestead Value by School District</b>			
<i>School District -</i>			<b>%</b>
	<b>2020</b>	<b>2021</b>	<b>Increase/ (Decrease)</b>
Buckholts ISD	\$110,932	\$107,763	-2.86%
Cameron ISD	104,040	115,360	10.88%
Gause ISD	158,378	166,284	4.99%
Milano ISD	124,212	129,586	4.33%
Rockdale ISD	139,802	141,335	1.10%
Thorndale ISD	161,698	165,481	2.34%

<b>Commercial Real Estate</b>			
	<i>Appraisal Year</i>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>
Non-exempt Accounts	1,192	1,072	841
New Value	\$729,250	\$11,430,610	\$471,200
Total Certified Value	\$146,734,933	\$136,541,938	\$125,078,982

**2021 Commercial Real Estate by Category**



## Appraisal Results [continued]

<b>Business Personal Property</b>			
	<i>Appraisal Year</i>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>
Non-exempt Accounts	1,463	1,406	1,411
Special Inventory	20	16	14
Freeport Exemptions	3	3	3
Abatement Exemptions	4	8	9
<b>Outsourced -</b>			
Complex Industrial	226	235	246
Utilities	227	231	268

<b>Land &amp; Agriculture</b>			
	<i>Appraisal Year</i>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>
Non-exempt Accounts	9,264	9,326	7,953
New Subdivisions Filed	1	4	4
Total New Lots	25	32	29
Ag-Use Acres	624,783	625,149	600,193

## Appraisal Results [continued]

### 2021 Milam County Top Ten Taxpayers - Market Value

2021 Top Ten Taxpayers	Market Value
1 Oncor Electric Delivery Co LLC	\$ 78,421,120
2 ALCOA USA	69,622,440
3 BNSF Railway	45,648,520
4 Treadstone Energy Partners	44,736,371
5 Bitmain Sales	41,590,380
6 Treadstone Energy Partners	40,367,712
7 Adams Bud Ranches Inc	35,136,420
8 Whinstone US Inc	32,072,230
9 Hilliard Ranches	31,139,790
10 Union Pacific Railroad	30,885,430

### 2021 Milam County Top Ten Taxpayers - Taxable Value

2021 Top Ten Taxpayers	Taxable Value
1 Oncor Electric Delivery Co LLC	\$ 78,347,630
2 BNSF Railway Co	45,648,520
3 Treadstone Energy Partners	44,736,295
4 Bitmain Sales	41,590,380
5 Treadstone Energy Partners	40,367,712
6 Union Pacific Railroad	30,885,430
7 Charlotte Pipe & Foundry	22,026,377
8 Magellan Pipeline	19,033,680
9 School Specialty	15,944,810
10 Breviloba, LLC	13,028,180

## ***Property Appeals***

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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. The District schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB.

### ***Appraisal Review Board***

The ARB is appointed to hear all of the protests of value and any issues that affect the tax liability of the property and to equalize values. The protest process begins around April 1<sup>st</sup> and typically concludes around July 20<sup>th</sup> of each year.

The ARB members do not work for appraisal districts but rather, arbitrate exemptions and appraisal disputes between property owners and Milam Appraisal District. The ARB is a quasi-judicial body appointed by the Board of Directors.

After the hearing process, the ARB approves and submits a certified assessment roll to the Chief Appraiser. The Chief Appraiser then certifies taxable value to the local taxing entities.

### ***Taxpayer Protest Assistance***

The Milam Appraisal District makes its entire staff available for property owner assistance after Notices of Value are mailed. The records department greets individuals as they come in, answers phone calls, and will review any exemptions or agricultural appraisal status. After the property records are reviewed, the property owner is allowed to see an appraiser as time and staffing permits. The appraisers will review the appraisal of the property, answer any property value questions, and make adjustments to the property value when necessary.

## Property Appeals [continued]

### Taxpayer Appeal Results

Milam Appraisal District keeps statistics on the appeal process, tracking the number of individuals that use the informal process, as well as the number of protests received, heard, or resolved.

<b>Property Appeals</b>			
	<i>Appraisal Year</i>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>
Appraisal Notices Mailed	21,424	21,663	27,043
<b>Results -</b>			
Telephone Calls	469	732	473
Walk-ins	474	16	67
<b>Total Inquiries</b>	<u>943</u>	<u>748</u> #	<u>540</u>
<b>Protests -</b>			
By Property Owners	1,475	1,169	1,395
By Tax Agents	270	326	392
<b>Total Protest</b>	<u>1,745</u>	<u>1,495</u>	<u>1,787</u>
<b>Protests by Property Type -</b>			
Residential	1,045	699	747
Commercial	97	148	151
Business Personal Property	34	54	54
Land	9	22	90
Agricultural	263	194	353
Industrial/Utilities	195	204	198
Mineral	102	174	111
<b>Total Protest by Property Type</b>	<u>1,745</u>	<u>1,495</u>	<u>1,704</u>
<b>ARB Statistical Information -</b>			
ARB Hearing - Approved	304	97	38
ARB Hearing - Denied	132	72	114
Non-Attendance	268	258	187
Pending	10	3	7
Withdrawals	1,031	1,065	1,355
<b>Total Protest Results</b>	<u>1,745</u>	<u>1,495</u>	<u>1,701</u>
<b>Hearings Scheduled:</b>			
# of ARB Hearing Dates	19	15	17
Protests Scheduled	1,313	1,324	1,348
Reschedules	268	171	131