



Bowie Central Appraisal District

Annual Report

2018

Overview

Bowie Central Appraisal District (Bowie CAD) is responsible for appraising all taxable property in Bowie County Texas. Appraisal responsibilities include:

- Residential
- Commercial
- Vacant land
- Farm and ranch
- Pasture and Timber land
- Business personal property

Bowie CAD contracts out its industrial and mineral properties to Capitol Appraisal. BCAD does not have the qualified staff required to perform appraisals on industrial or mineral interests.

Bowie CAD reappraises all properties in Bowie County every three (3) years. Each year different areas of the county are visually inspected on the ground by appraisers. The appraisal of new construction is performed by Bowie CAD each year; this is performed through city building permits, filed deeds of trust, and where there are no building permits, drive outs of each of the school districts.

Each year in April, appraisal notices are sent to property owners as prescribed by the property tax code. As soon as notices are sent Bowie CAD conducts “informal” reviews of value with concerned taxpayers. Bowie CAD also begins scheduling “formal” hearings as requested by taxpayers before the appraisal review board. Formal hearings run through the middle of July.

Bowie CAD certifies value to the jurisdictions on or before July 25 of each year.

Parcels/Values

For 2018 Bowie County had a total of 62,196 taxable parcels representing 29 jurisdictions with a total market value of \$7,454,912,122.

The values for each category are:

(A) Single family residence	\$2,549,108,947
(B) Multi family residence	\$174,452,726
(C) Vacant land	\$125,690,780
(D) Ag land	\$1,043,086,603
(E) Farm and ranch	\$404,699,962
(F1) Commercial real	\$745,583,064
(F2) Industrial real	\$72,788,306
(G) Mineral	\$3,806,667
(J) Industrial	\$192,794,840
(L1) Commercial personal	\$374,064,980
(L2) Industrial personal	\$217,563,687
((M) Tangible other	\$51,188,356
(O) Residential Inventory	\$10,217,521
(S) Special inventory	\$42,174,301
(Y) Unidentified category	\$17,108

New Construction

In 2018 Bowie CAD added \$61,501,689 in new construction in all jurisdictions. The breakdown by school district is as follows:

Dekald ISD	\$1,901,273
Hooks ISD	\$1,705,552
Hubbard ISD	\$191,255
Leary ISD	\$42,402
Liberty Eylau ISD	\$5,784,653
Malta ISD	\$462,314
Maud ISD	\$1,306,306
New Boston ISD	\$4,918,896
Pleasant Grove ISD	\$7,242,925
Red Lick ISD	\$8,616,828
Redwater ISD	\$10,356,409
Simms ISD	\$774,614
Texarkana ISD	\$18,198,262

Appeals Data Points

In 2018 during the informal hearing process Bowie CAD had contact with 415 taxpayers either through walk in visits, phone, or E-mail.

Bowie CAD held 9 days of formal hearings.

Bowie CAD had 378 formal protests filed.

Of those formal protests filed 35 actual hearings were held.

There were 23 hearings that were by affidavit.

The average Real property reduction was \$64,476. (3 properties, Garvin)

The average commercial property reduction was \$111,905

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Bowie CAD had one (0) gain in value of \$0.

Ratio Studies

After the appraisal roll is certified Bowie CAD prepares a ratio study for all school districts. This study, as well as a study done at the beginning of each year is used in conjunction with studies at the end of the year, in order to help Bowie CAD determine whether changes in cost schedules are warranted for the following year.

The after certification ratio study is as follows for school districts:

Dekalb ISD	1.1557
Hooks ISD	99.79
Hubbard ISD	N/A
Leary ISD	N/A
Liberty Eylau ISD	1.0170
Malta ISD	.8260
Maud ISD	N/A
New Boston ISD	1.0816
Pleasant Grove ISD	.9446
Red Lick ISD	1.0089
Red Water ISD	.9759
Simms ISD	N/A
Texarkana ISD	99367

- N/A – Not enough data to measure or no sales at this time.

Exemptions

Exemption count/value loss in Bowie County is as follows:

General Homestead	18604	\$435,728,365
O65 Homestead	7203	\$41,265,661
Disabled Homestead	1630	\$64,246,181
Pollution Control	22	\$2,231,040
Water Conservation		\$
Min \$500	375	\$88,865
Open Space/Timber Exemption	9,682	\$873,779,378

There are no qualifying exemptions on file for the following categories:

Freeport
Solar/Wind
Historical
Foreign Trade Zone
Abatement
Chapter 313

The following pages explain what exemptions are offered by each jurisdiction in Bowie County.

Legislative

2018 was not a year in which the Texas legislature met. Changes and additions to the Property Tax Code by the legislature are listed in the legal opinions on the following pages. Legal opinions were provided by Mc Creary, Veselka, Bragg & Allen P.C. attorneys for Bowie CAD.