

FISHER COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2016

The Fisher County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Fisher County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The local taxing units such as your County, School, Cities, Hospital District, and Groundwater Conservation District set a tax rate from your property tax appraisal issued by the Appraisal District. The Fisher CAD serves the following taxing units:

Entity:	Market Value	Taxable Value
Fisher County	487,835,910	356,157,130
Rotan City	39,337,320	27,870,710
Roby City	18,997,020	12,959,280
Roby CISD	123,004,360	96,430,080
Rotan ISD	132,979,750	104,074,150
Fisher Co Hospital District	484,266,570	352,398,140
Clearfork GCD	484,198,360	444,870,880

The District maintains approximately 16,885 parcels with property types of residential, commercial, business, utilities, and pipelines. Our school district goes into various counties such as Stonewall, Kent, and Jones.

Exemption Data: The district has various exemptions for which taxpayers may qualify, such as the standard residential homestead exemption and the over-65 residential homestead exemption. You may only apply for residence homestead on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county. This can transfer to the new county in which you reside.

EXEMPTION DATA:

ENTITY	HOMESTEAD	OVER-65 OR DISABLED
<u>Roby CISD</u>	<u>x</u>	<u>x</u>
<u>Rotan ISD 3-2-1 Discount</u>	<u>x</u>	<u>x</u>
<u>Fisher Co Hospital Dist</u>	<u>x</u>	<u>x</u>
<u>Fisher County</u>	<u>x</u>	<u>x</u>

DISABLED VETERANS	AMOUNT	PERCENTAGE
DV1	5000	10-29%
DV2	7500	30-49%
DV3	10000	50-69%
DV4	12000	70-100%
DVHS	TOTALLY EXEMPT	100%

The DVHS applies only to the General Homestead Exemption

2016 TAX RATES PER ENTITY PER \$100 OF VALUE

Fisher County	.927080
Roby CISD	1.170000
City of Roby	.500090
Rotan ISD	1.170000
Rotan City	.586358
Fisher County Hospital Dist.	.280198
Groundwater Cons. Dist.	.015000

Fisher CAD's average collection rate is 98%. We work with our taxpayers to maximize the collections for the entities. For delinquent taxes, the District offers a plan that taxpayers may pay in monthly payments. The District offers a plan that allows property owners to pay monthly payments for the upcoming year and this money is placed in an escrow account and held until the year's taxes become due, as long as the first payment is made prior to January 1. Payments may also be submitted by debit or credit cards.

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Because of Senate Bill 771, there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than the normal time period. We will work with our farmers and ranchers during the drought.

The PROPERTY VALUE STUDY

The property value study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district and to measure the performance of appraisal districts. If the appraisal district is within a 5% margin of error, the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid.

RATIO STUDY ANALYSIS FOR 2015

CATEGORY	ISD	RATIO
Single Family Residences	Roby	.7922
Vacant Lots	Roby	Not Tested
Rural Land	Roby	1.1327
Commercial	Roby	Not Tested
Single Family Residences	Rotan	.8604
Vacant Lots	Rotan	Not Tested
Rural Land	Rotan	1.1698
Commercial	Rotan	Not Tested
Single Family Residences	Hamlin	Not Tested
Vacant Lots	Hamlin	Not Tested
Rural Land	Hamlin	1.1186
Commercial	Hamlin	Not Tested
Single Family Residences	Trent	Not Tested
Vacant Lots	Trent	Not Tested
Rural Land	Trent	1.2.422
Commercial	Trent	Not Tested

Fisher CAD has not received local value for all school districts in the district.