

## FISHER COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2015

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	526,606,961	385,674,921
Rotan City	35,505,271	25,740,541
Roby City	17,446,540	11,938,660
Roby CISD	131,043,420	106,847,180
Rotan ISD	129,147,631	103,749,131
Fisher Co Hospital District	523,037,621	381,965,881
Clearfork GCD	552,976,611	489,606,461

The District maintains approximately 17,239 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:**

<b>ENTITY</b>	<b>HOMESTEAD</b>	<b>OVER-65 OR DISABLED</b>
<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>

<b>DISABLED VETERANS</b>	<b>AMOUNT</b>	<b>PERCENTAGE</b>
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

**2015 TAX RATES PER ENTITY PER \$100 OF VALUE**

Fisher County	.815505
Roby CISD	1.170000
City of Roby	.498630
Rotan ISD	1.213000
Rotan City	.630636
Fisher County Hospital Dist.	.255556
Groundwater Cons. Dist.	.013252

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 2014**

<b>CATEGORY</b>	<b>ISD</b>	<b>RATIO</b>
Single Family Residences	Roby	.8701
Vacant Lots	Roby	Not Tested
Rural Land	Roby	1.1442
Commercial	Roby	Not Tested

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

**FISHER CAD PARTIAL EXEMPTION LISTING**

PROPERTY OWNERS MAY QUALIFY FOR A VARIETY OF EXEMPTIONS AS PROVIDED BY THE TEXAS CONSTITUTION. SOME OF THE MOST COMMONLY OCCURRING EXEMPTIONS ARE DESCRIBED IN THE TEXAS PROPERTY TAX CODE, CHAPTER 11.

<u>ENTITY</u>	<u>REGULAR</u>	<u>STATE MANDATED</u>			<u>100%</u>		<u>DISABLED</u>		<u>OPTIONAL</u>				
		<u>#</u>	<u>OVER-65</u>	<u>#</u>	<u>DISABILITY</u>	<u>#</u>	<u>DIS VETERAN</u>	<u>#</u>	<u>VETERAN</u>	<u>REGULAR</u>	<u>OVER 65</u>	<u>DISABILITY</u>	
FISHER COUNTY	0	0	0	0	0	0	\$658,360	16	\$528,650	53	0	470	0
CITY OF ROBY	0	0	0	0	0	0	\$0	0	\$60,000	5	0	0	0
ROBY CISD	\$25,000 \$8,789,960		\$10,000 \$1,168,080		\$10,000 \$43,900	5	\$18,020	4	\$133,800	12	0	0	0
CITY OF ROTAN	\$0	0	\$0	0	\$0	0	\$223,250	5	\$263,270	24	0	0	0
ROTAN ISD	\$25,000 \$10,409,060		\$10,000 \$1,123,140		\$10,000 \$50,850	7	\$51,450	6	\$139,210	17	0	0	0
FISHER CO HOSP DISTRICT	0	0	0	0	0	0	\$658,360	16	\$528,650	53	0	470	0
CLEAR FORK GRNDWTR CONSERVATION DIS	0	0	0	0	0	0	\$ 658,360.00	16	\$ 559,950.00	53	0	0	0

FOR SCHOOL TAX PURPOSES, THE OVER 65, DISABILITY, SURVIVING SPOUSE, AND 100% DISABLED VETERAN RESIDENTIAL HOMESTEAD EXEMPTIONS CREATE A TAX CEILING PROHIBITING INCREASED TAXES ON THE HOMESTEAD ON EXISTING BUILDINGS. ANY NEW AREA ADDED TO THE HOMESITE WILL CAUSE THE CEILING TO BE READJUSTED AND SET IN THE SUBSEQUENT TAX YEAR.

ALL HOMEOWNERS WHO QUALIFY FOR THE RESIDENTIAL HOMESTEAD EXEMPTION ARE SUBJECT TO THE PLACEMENT OF A HOMESTEAD CAP ON THEIR QUALIFYING PROPERTY. THIS "CAP" LIMITS THE INCREASE OF TAXABLE VALUE ON THE HOMESTEAD PROPERTY TO NO MORE THAN TEN PERCENT PER YEAR. HOWEVER, THE MARKET VALUE MUST STILL REFLECT THE LOCAL REAL ESTATE MARKET.