



McLennan County Appraisal District
Waco, TX

Administration
Annual Report

McLennan County Appraisal District

2017 Annual Report



Appraisal District Overview

The McLennan County Appraisal District (the District) is responsible for approximately 121,607 real and personal property accounts covering approximately 1,198 square miles. The District is responsible for appraising property for numerous entities comprised of twenty (20) school districts, eighteen (19) cities, four (3) special districts, two (2) reinvestment zones, three (3) tax increment districts, two (2) public improvement districts, McLennan County and McLennan Community College.

McLennan County Appraisal District Jurisdiction Value Information and Types of Property

The 2017 Certified Appraised Value of McLennan County was \$23,074,719,940. The 2017 Certified Taxable Value was \$15,476,710,204.

In 2017, there was a total of \$417,009,820 of new property value in McLennan County. Of this amount, \$347,453,105 was taxable value.

The 2017 Certified Totals 00 – McLennan County Report, Appendix A, provides:

- A summary of value information in McLennan County
- Outlines the different types of properties, real and personal property, by property use type as determined by state code listing.

Software Systems

To maintain, process and analyze all of this property information, appraisal records are maintained in a computer automated mass appraisal (CAMA) system. Harris Govern is the District's appraisal software vendor. Information about this company is located at their website <http://www.trueautomation.com/>.



Mapping records are maintained in a computer GIS system database. ESRI is the District's mapping software vendor. If you would like more information about this company, visit their website at <http://www.esri.com/>.

A map of the independent school districts in McLennan County is included in Appendix A.



New Projects and Accomplishments

The Chief Appraiser and management staff continued to seek ways to improve customer service provided to the citizens of McLennan County in 2017. Additional training was added for the staff to attend. In 2017, the District continued the opportunities citizens have to provide feedback relating to the service they received from District staff by use of additional survey questionnaires, regardless if their contact with the District was by phone or in person. Input received from property owners is included in training as applicable to District operations.

In addition to the continued focus on customer service, major projects completed by the District in 2017 were:

1. All changes in the Texas Property Tax Code made by the Texas Legislature in 2017 were added to District operating procedures in 2017 as required by law and implemented on January 1, 2017 as required by law.
2. Three of the twenty-one appraisers who have not obtained their Registered Professional Appraiser (RPA) certification continued their state mandated training last year. All other District staff attended classes as mandated by continuing education requirements.
3. District network equipment was upgraded in 2015 to increase the speed of District operations and provide for efficient network operations past 2020.
4. Successfully completed the MAP Audit for 2015.

Property and Uses Information

Property characteristic data is recorded for each property to be appraised. Resources for the discovery, describing, and listing of property include, but are not limited to the following: field inspections by appraisal staff, aerial photography, renditions, deed records, plat records and assumed name certificates filed for record with the McLennan County Clerk's office, city building permits, local fee appraisers, builders, realtors, newspaper publications, maps and other appraisal records of the District.

Construction costs are gathered from available sources including, but not limited to the Marshall and Swift Valuation Service and local builders and developers for use in the cost approach to value.

Information for the sales comparison approach is gathered from properties within the appraisal district through the mailing of questionnaires to grantors and grantees, utilization of the local Multiple Listing Service (MLS), and other available sources deemed reliable.

Sales data is entered into the "Sales Module" of the appraisal database making it available for use by appraisal staff. Sales are checked for validity by appraisal and clerical staff. Rental rates, expenses and occupancy rates are gathered on income producing properties for use in the income approach to value through questionnaire mailings, owner filed property reports and telephone surveys. Income and

expense information is entered into a spreadsheet database for analysis and use by district appraisal staff.

General trends in new construction techniques, construction costs, interest rates and other pertinent data are gathered from various sources such as trade journals, Marshall and Swift Valuation Service, university real estate research centers and other sources deemed appropriate and reliable.

Information relating to business personal property is collected during the normal inspection process and through owner filed renditions and property reports. Costs are also researched for personal property using NADA Guides and other sources.

Exemption Information

Property tax exemptions allowed are established by law and awarded by the District as required by law. In 2017, there was a total of \$6,145,167,501 of state and local exemptions awarded to McLennan County properties.

The homestead exemption increase amount of \$25,000 passed by Texas voters in November 2015 was placed into effect as required by law.

A listing of exemption type, number of each exemption and value amounts by type in McLennan County is listed on the certified report copy in Appendix A.

Exemption forms can be located on the District website at:

<http://www.mclennanad.org/index.php/Forms>

Additional exemption forms can be found on the Comptroller website at:

<https://www.comptroller.texas.gov/taxes/property-tax/forms/>

[home](#) » [taxes](#) » [property tax](#) » [forms](#)



PROPERTY TAX FORMS

The forms listed below are PDF files. They include graphics, fillable form fields, scripts and functionality that work best with the free Adobe Reader. While other browsers and viewers may open these files, they may not function as intended unless you [download and install the latest version of Adobe Reader](#) .

Ratio Study Information

A ratio analysis is performed by District staff for all types of property to determine the accuracy of schedules and properties that need visual inspection or reappraisal. Ratio studies relating to the properties in McLennan County are also performed as an audit process by the Texas Comptroller of Public Accounts Property Tax Assistance Division (PTAD).

The 2016 Property Value Study conducted by the Property Tax Assistance Division found that the District was at a 97% Median of Appraised Value.



Copies of the most current ratio study analysis results by the Comptroller of Public Accounts Property Tax Assistance Division can be obtained by accessing the Texas Comptroller of Public Accounts website. The URL address for this information, by school district is:

<https://www.comptroller.texas.gov/data/property-tax/pvs/2017p/1610000001A.php>



Appraisal Appeals

The District provides the public information to value appeal matters on its website at http://www.mclennan.org/index.php/Tax_Information on the Tax Information tab.

<p>Appraisal Review Board Information</p> <p>Below is information that will help you understand the appraisal protest process. Should you decide to formally protest your current tax year appraised value, this information will help you prepare for your Appraisal Review Board (ARB) hearing.</p> <p>Submit protest online - available for most residential properties April 10th - May 31st</p> <p>What to Expect at the ARB Hearing</p> <p>ARB Information about Evidence for Hearings</p> <p>ARB Hearing Evidence Request Form</p> <p>How to Present Your Case at an Appraisal Review Board (ARB) Hearing – Comptroller of Public Accounts</p> <p>How we appraise your property - McLennan CAD Residential Department Appraisal Manual</p> <ul style="list-style-type: none">• Residential Improvement Codes and Descriptions• Measuring A Residential Property Improvement Overview <p>How we appraise your property - McLennan CAD Personal Property Department Appraisal Manual</p> <p>How we appraise your property - McLennan CAD Commercial Department Manuals</p> <ul style="list-style-type: none">• Data Collection Manual• Classing Manual <p>For additional helpful information, you may also wish to visit the links below:</p> <p>Comptroller of Public Accounts</p> <p>McLennan County Appraisal District forms</p>	<p>City of Waco's City Talk Radio Show</p> <hr/> <p><i>How to Present Your Case at an ARB Hearing: A Homeowners Guide</i></p> <hr/> <p><i>How to Present Your Case at an ARB Hearing: A Guide for Small Businesses</i></p> <hr/> <p>Appraisal Information</p> <hr/> <p>Comptroller Property Tax Assistance</p> <hr/> <p>Taxpayers' Rights, Remedies, Responsibilities</p> <hr/> <p>Office Information</p> <hr/> <p>Physical Address: Directions 315 S. 26th Street Waco, TX 76710</p> <p>Mailing Address: P.O. Box 2297 Waco, TX 76703-2297</p> <hr/> <p>Office Hours:</p>
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In 2017, property owners filed approximately 7,681 appraisal value appeals with the Appraisal Review Board of McLennan County.

Property owners also had the opportunity during April and May 2017 to meet with District appraisers to discuss their appraised value.

Audit Information - State

Texas Comptroller of Public Accounts Property Tax Assistance Division conducts biennial Methods and Assistance Program (MAP) audits of the McLennan County Appraisal District operations as required by law.

2017 was a MAP audit year for the District. The final results of this audit was a perfect score of 100%! The Comptroller's 2017 MAP Report can be reviewed at:

<https://www.comptroller.texas.gov/taxes/property-tax/map/2017/index.php>

In 2015, The District also scored a grade of 100% on the MAP audit conducted by the Texas Comptroller of Public Accounts. A copy of this audit report can be found at:

<https://www.comptroller.texas.gov/taxes/property-tax/map/2015/index.php>

Audit Information - Financial

District financial audits are performed annually by an outside audit firm. Copies of the District's financial audits can be obtained by contacting the District's Public Information Officer P.O. Box 2297 Waco, TX 76703.



Press Releases, Public Service Announcements and Legislative Updates

Important information relating to matters or District current activities are sent to the press. District announcements or updates on legislative matters can be found on the District's website <http://www.mclennacad.org>

Newspaper ads are placed at different times of the year to alert property owners of the timing of important event due dates. Public service announcement are also sent to television and radio stations as well as county newspapers on important District events.

Website Usage by the Public

In 2017, approximately 128,592 citizens utilized the McLennan County Appraisal District website for public information and to download forms.

Acquisition			Behavior		
Sessions	% New Sessions	New Users	Bounce Rate	Pages / Session	Avg. Session Duration
400,492 % of Total: 100.00% (400,492)	32.11% Avg for View: 32.10% (0.03%)	128,592 % of Total: 100.03% (128,550)	84.74% Avg for View: 84.74% (0.00%)	1.28 Avg for View: 1.28 (0.00%)	00:01:21 Avg for View: 00:01:21 (0.00%)

Local Housing Information

In addition to the certification data that can be provided by the District, an excellent source of local housing information can be found at the Texas A&M Real Estate Center website. The URL for this website is <http://www.recenter.tamu.edu/>



In McLennan County, there are:

- 67,590 Single Family Residences
- 2,560 Multiple Family Residences

The average market value of a property with a Homestead Exemption was \$143,888 in 2017.

Information for 2015, 2016 and January 2017 relating to the number of home sales in the Waco area is detailed in the chart below.



Statistics for all property types in McLennan County can be found in the 2017 McLennan County Certified Totals report found in Appendix A of this document.



Legislative Changes 2016 – 84th Texas Legislature and 85th Legislature Session Timing

The 85th Texas Legislature is in regular session January 10, 2017 to May 29, 2017. The website below can be used to access current legislature information:

<http://www.capitol.state.tx.us/>

The 84th Texas Legislature met in 2015. The table below provides a list of laws passed that relate to District compliance with the Texas Property Tax Code:

H.B. 1463	Effective September 1, 2016
H.B. 1464	Effective September 1, 2016
H.B. 394	Effective September 1, 2016
H.B. 2282	Effective September 1, 2016
S.B. 1468	Effective September 1, 2016
S.B. 849	Effective September 1, 2016
H.B. 1933	Effective September 1, 2016
S.B. 46	Effective September 1, 2016
H.B. 706 RE: Solar or Wind Power Exemption's	Effective January 1, 2016
H.J.R. 75 RE: Relates to 100% HS exemption- spouse	Effective January 1, 2016
H.B. 994 RE: Landfill-generated gas conversion	Effective January 1, 2016
S.B. 918 RE: Veteran's organization exemption	Effective January 1, 2016
H.B. 2083 RE: Unequal appraisal analysis	Effective January 1, 2016
S.B. 1985 RE: Price calculations on mineral interest	Effective January 1, 2016
S.B. 1394 RE: ARB hearing evidence exchange	Effective January 1, 2016

S.B. 1420 RE: Exemption cancelation and re-noticing	Effective January 1, 2016
S.B. 1760 RE: Rights of lessee agent	Effective January 1, 2016
S.B. 1760 RE: Appraisal staff testifies on value	Effective January 1, 2016
H.B. 2293 RE: Value study matter	Effective January 1, 2016

The Texas Comptroller of Public Accounts provided citizens with an excellent publication that outlines all new laws passed in 2015. A summary of each of the laws listed in the table above is listed in the publication.

The Comptroller’s publication, Texas Property Tax Law Changes 2015, can be found on the District website at [http://www.mclennanad.org/index.php/General Appraisal Info](http://www.mclennanad.org/index.php/General_Appraisal_Info).



Contact for Questions

Call the District at (254) 752-9864 or visit the McLennan County Appraisal District website, <http://www.mclennanad.org/>, if you have questions or need additional information on topics listed in this report.

Appendix A

1. 2017 Certified Totals 00 – McLennan County Report
2. McLennan County Independent School Districts Map

