



McLennan County Appraisal District
Waco, TX

Administration
Annual Report

McLennan County Appraisal District

2018 Annual Report



Appraisal District Overview

The McLennan County Appraisal District (the District) is responsible for approximately 122,500 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, nineteen (19) cities, four (4) special districts, McLennan County and McLennan Community College.

McLennan County Appraisal District Jurisdiction Value Information and Types of Property

The 2018 Certified Appraised Value of McLennan County was \$23,996,572,701. The 2018 Certified Taxable Value was \$16,947,709,721

In 2018, there was a total of \$371,099,990 of new property value in McLennan County. Of this amount, \$330,200,916 was taxable value.

The 2018 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 2018. Additional training was added for the staff to attend. In 2018, 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 2018 were:

1. Electronically filed protests were expanded to all properties in the county along with the ability to download district evidence in advance of a hearing.
2. Protest hearings may now be conducted via teleconference and will hopefully make the process more available to disabled persons or people who have limited work flexibility.
3. District telephones were upgraded to handle higher call volume.
4. Successfully completed the MAP Audit for 2017.

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 2018, there was a total of \$6,594,072,846 of state and local exemptions awarded to McLennan County properties.

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. 2018 study is currently being conducted and results should be posted by January of 2019.



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/2018p/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 2018, property owners filed approximately 15,338 appraisal value appeals with the Appraisal Review Board of McLennan County.

Property owners also had the opportunity during April and May 2018 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/2018/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.mclennanad.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 2018, approximately 130,000 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

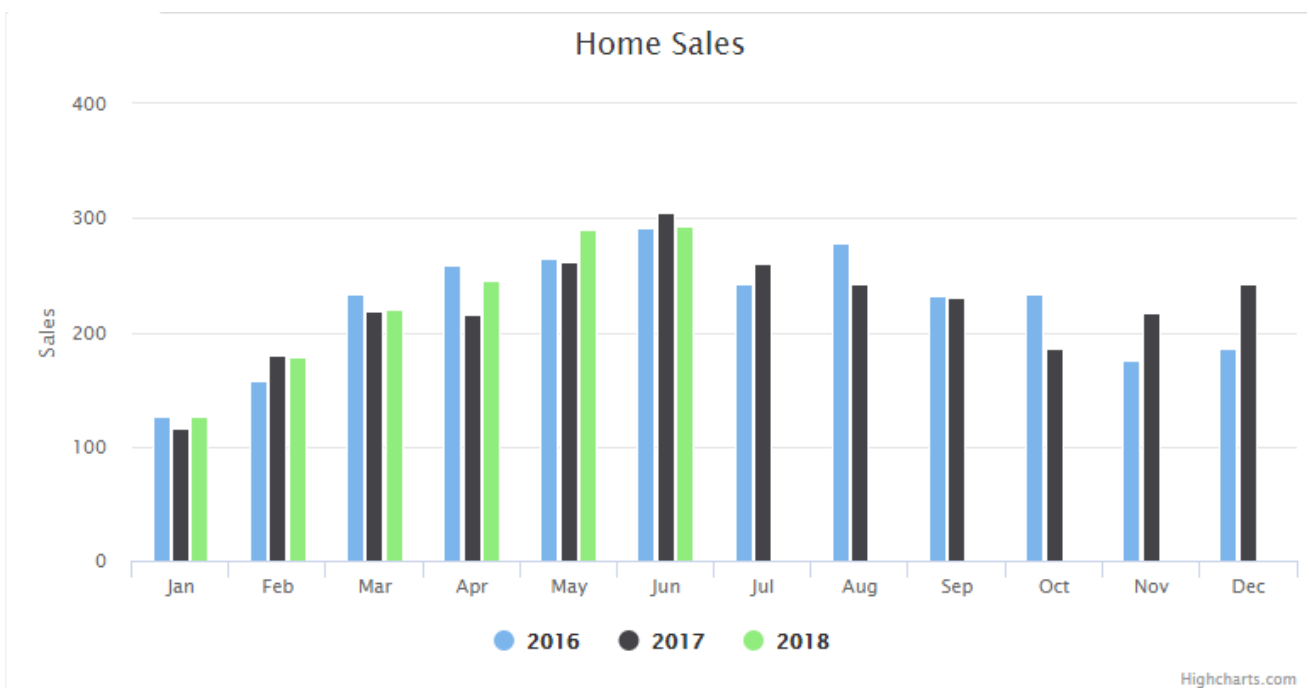
In addition to the certification data that can be provided by the District, an excellent source of local housing information can be found at the Texas A&M Real Estate Center website. The URL for this website is <http://www.recenter.tamu.edu/>



In McLennan County, there are:

- 69,091 Single Family Residences
- 2,779 Multiple Family Residences

The average market value of a property with a Homestead Exemption was \$177,368 in 2018.



Statistics for all property types in McLennan County can be found in the 2018 McLennan County Certified Totals report found in Appendix A of this document.

Legislative Changes

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

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

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

The Comptroller's publication, Texas Property Tax Law Changes, can be found at <https://comptroller.texas.gov/taxes/property-tax/docs/96-669.pdf>.

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. 2018 Certified Totals 00 – McLennan County Report
2. McLennan County Independent School Districts Map