

ANNUAL REPORT FY 2021

STERLING COUNTY APPRAISAL DISTRICT

The Sterling County Appraisal District, established January 1980, is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the Appraisal District. The Appraisal District is governed by a Board of Directors. Members of the Board of Directors are elected by the taxing units within the boundaries of Sterling 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 Appraisal District is responsible for local property tax appraisal and exemption administration. The taxing units such as the County, School, City, and Underground Water Conservation District set a tax rate based on the certified values determined by the Chief Appraiser.

The Sterling CAD budget for each year is approved by the Board of Directors and funded by quarterly payments from each of the four taxing units. The Sterling CAD's fiscal year runs from January through December. After the end of each fiscal year, a financial audit is done by a certified public accountant.

The administration of the Sterling CAD is guided by the Mission Statement and Annual Goals.

Contact Information: Ronnie Krejci – Chief Appraiser 325-378-7711 Fax 325-378-2266

P.O. Box 28; Sterling City, TX 76951 616 4th Street (CAD Office) Email: sterlingcad@verizon.net

District Website – taxpayers are encouraged to visit www.sterlingcad.org

Board of Directors

Reed Stewart – Chairman Tommy Wright – Secretary Josh Gaines - Member
Ross Copeland – Member Lane Horwood – Member Julie McEntire– Tax Assessor & Collector

The Sterling CAD serves the following taxing units:

Taxing Unit	Market Value	Taxable Value	Tax Rate
Sterling County	\$981,203,500	\$755,378,220	\$0.617636-M&O + I&S
Sterling City ISD	\$981,203,500	\$782,637,060	\$0.963400-M&O
Sterling City ISD	\$981,203,500	\$863,589,670	\$0.239800-I&S
City	\$30,583,150	\$28,961,880	\$0.730674-M&O
SCUWCD	\$1981,203,500	\$866,484,270	\$0.016810-M&O
		CUMULATIVE -----	\$2.568320

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Exemption Information

The Appraisal District has exemptions that taxpayers may qualify for. For the Residence Homestead, you must own and reside in your home on January 1 of the tax year, and you may apply for the exemption on one property in a tax year. This exemption exempts you from being taxed on \$25,000 of your homestead for school taxes only. Taxpayers who turn 65 may apply for the additional over 65 exemption which exempts you from being taxed on an additional \$10,000 of your homestead for school taxes only. Taxpayers also receive a 20% exemption of the homestead for the taxes for the County and the Underground Water Conservation District. Taxpayers are encouraged to complete the Application for Residence Homestead Exemption in a timely manner.

Pritchard and Abbott

The Sterling CAD maintains over 14,000 parcels with property categories of: Real Property (Real Estate), Agricultural Land, Commercial, Industrial, Minerals, Utilities and Personal Property. The Appraisal District contracts with Pritchard and Abbott, Inc. to conduct the appraisals of the properties as required by the Texas Property Tax Code.

Methods and Assistance Program (MAP)

The Texas Legislature requires the Comptroller to review every appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology at least every two years. These are called MAP reviews. Every appraisal district in Texas gets a review every other year.

The results of the 2020 MAP review are pending. Work on the 2022 MAP review is starting.

Reappraisal Plan

The MAP review for the Sterling CAD requires a Reappraisal Plan. The Texas Property tax Code requires that taxable property be reappraised at least every three years. A copy of the plan is available in the CAD office and posted on the CAD's website.

The Sterling CAD Reappraisal Plan will follow this schedule:

Area One: (For year 2022) The City of Sterling City – all residential and commercial property

Area Two: (For Year 2023) The North Half of Sterling County – all rural land and improvements

Area Three (For Year 2021) The South Half of Sterling County – all rural land and improvements

Tyler Halfmann or Robbie Longest, Appraisal Consultants, with Pritchard and Abbott, conducted the reappraisal of Area One in the Fall of 2021 for Year 2022.

The Sterling CAD contracts with Pritchard and Abbott to reappraise the following properties every year: All Minerals (oil and gas), Utilities (pipelines, electrical, etc.), Out-of-town Business Personal (oil and gas related), Wind Farms, and Industrial (gas plants).

Agricultural Productivity Values

The Texas Comptroller is required by law to develop agricultural productivity values for qualified open-space lands instead of market value. The Agricultural Advisory Board meets in October to complete the Texas Farm and Ranch Survey. This information from the survey will be used to develop the ag productivity values for the annual Property Tax Assistance Division (PTAD) Property Value Study (PVS) for Sterling City ISD. The Ag Advisory Board members for 2021 are: Larry Horwood, Wesley Hodges, and Cliff Caldwell.

Mapping System

The Sterling CAD Board of Directors has approved a contract with Pritchard and Abbott for the development of a web-based mapping system of the properties in the county. This mapping system will show where property is located.

Guide to 1-d-1 (Open Space) Agricultural Use Appraisal and Wildlife Management

Chief Appraiser Ronnie Krejci has developed a Sterling CAD Guide to assist with the administration of the Open Space Appraisal of agricultural land. The Guide is posted on the CAD's website.

Notice of Appraised Value and Property Owner's Notice of Protest

In April, the Sterling County Appraisal District and Pritchard and Abbott coordinate the release of the Notice of Appraised Values (NOAV) to the appropriate property owners by May 1. Property owners that disagree with the NOAV may appeal the value to the Sterling CAD by submitting the Property Owner's Notice of Protest within a 30-day Protest Period.

The Notice of Protests are processed as received and both Sterling CAD and Pritchard & Abbott work with the property owner to informally resolve the protest reasons seeking either a Settlement or Waiver of Protest. If the property owner does not agree to settle, then the Protest is scheduled for hearing with the Appraisal Review Board (ARB).

Historically, most protests are resolved informally, and settled, waived, or withdrawn, before being scheduled for the ARB Protest Hearing.

Property Value Study (PVS) for 2020

The Property Value Study found the Sterling CAD local value to be valid, and local value was certified to the Texas Education Agency for the finances of Sterling City ISD. The PVS for 2021 will be released in January 2022.

Appraisal Review Board (ARB)

Members are: Fred Thompson, Randy McCrea, and Leland Foster. Protests were heard in June 2021.