

STERLING COUNTY APPRAISAL DISTRICT

2018 ANNUAL REPORT REVISED 5/14/2020

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 from your property tax appraisal issued by the Sterling CAD.

The Sterling CAD budget for each year is 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.

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 Brook Dickison/Lane Horwood – Member
Josh Gaines – Member Ross Copeland – Member Julie Thomason – Tax Assessor & Collector

The Sterling CAD serves the following taxing units:

Taxing Unit	2018 Taxable Value	2018 Tax Rate	2018 Market Value
Sterling County (M&O)	\$853,252,800	\$0.436291	\$1,061,422,670
Sterling County (I&S)	\$853,252,800	\$0.089826	\$1,061,422,670
Sterling City ISD (M&O)	\$869,370,790	\$1.040000	\$1,061,422,670
Sterling City ISD (I&S)	\$945,803,790	\$0.199800	\$1,061,422,670
City	\$27,760,780	\$0.665223	\$28,870,150
SCUWCD	\$948,630,310	\$0.015920	\$1,061,422,670

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 approximately 15,215 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.

Reappraisal Plan

The MAP Review for the Sterling CAD requires a Plan for Reappraisal. 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:

(For Tax Year 2017) The North Half of Sterling County – all rural land and improvements

(For Tax Year 2018) The South Half of Sterling County – all rural land and improvements

(For Tax Year 2019) The City of Sterling City – all residential and commercial property

Robbie Longest, Appraisal Consultant, with Pritchard and Abbott, will conduct the reappraisal of the residential and commercial property.

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).

Appraisal Review Board

The Sterling County Appraisal District Board of Directors appoints a three-person board to hear protests/challenges of the appraised values and make a determination of the protests. ARB members for 2018 are: Fred Thompson, Randy McCrea, and Sims Price.

Agricultural Advisory Board

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 met 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 Sterling County. Ag Board members for 2018 are: Larry Horwood, Cliff Caldwell, and Wesley Hodges.

CAD Website

Pritchard and Abbott hosts and maintains a website for the Sterling CAD. The website contain valuable information and property owners are able to access the information regarding their home on the website at www.sterlingcad.org.

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 developed a Sterling CAD Guide to help with the administration of the Open Space Appraisal of agricultural land. The Sterling Courier published an article of the highlights and important points of Open Space Land and Wildlife Management.

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.