

Coke County Appraisal District
Gayle Sisemore, RPA, Chief Appraiser

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2022 ORIGINIZATION AND ANNUAL APPRAISAL DISTRICT REPORT

Board of Directors

- Paul Williams Jr, Chairman
- Ryan Webb, Vice-chairman
- Josie Dean, RTA, Secretary
- Cole Bosworth
- Tom Dean
- Erin Oliksiuk

The Board of Directors consists of five voting members. The Coke County Commissioners Court, Robert Lee ISD, City of Robert Lee, Bronte ISD, City of Bronte, Blackwell ISD and Water Valley ISD are the nominating and voting jurisdictions. Josie Dean, Coke County Tax-Assessor Collector, serves as a non-voting member.

Jurisdictions	Market Value	Taxable Value
Coke County	1,654,206,356	477,690,846
FMFC	1,654,206,356	474,762,236
Coke Co. Underground Water Dist.	1,654,206,356	1,014,087,916
West Hospital District	1,230,019,631	300,457,711
East Hospital District	424,079,015	190,547,745
Kickapoo Water District	124,809,440	56,598,170
City of Robert Lee	50,650,931	33,030,931
City of Bronte	48,527,120	33,836,840
City of Blackwell (overlapping)	193,000	128,020
Robert Lee ISD M&O	803,612,951	319,913,888
Robert Lee ISD I&S	803,612,951	465,723,048
Bronte ISD	322,738,460	120,499,640
Blackwell ISD (overlapping)	26,672,395	24,047,675
Water Valley ISD M&O (overlapping)	833,791,390	38,873,340
Water Valley ISD I&S (overlapping)	833,791,390	368,575,070

2022 COKE COUNTY PARTIAL EXEMPTION INFORMATION

JURISDICTION NAME	NUMBER OF HOMESTEADS	VALUE LOST
COKE COUNTY		
100% DISABLED VETERAN	18	\$1,639,500
20% LOCAL DISCOUNT DISABLED VETERAN	998	\$15,896,310
	44	\$421,560
FM/FC		
100% DISABLED VETERAN	18	\$1,639,500
20% LOCAL DISCOUNT DISABLED VETERAN	996	\$15,879,650
	43	\$417,840
STATE MANDATED EXEMPTION	997	\$2,948,990
COKE CO. UNDERGROUND WATER DIST.		
100% DISABLED VETERAN	18	\$1,639,500
DISABLED VETERAN	44	\$431,690
WEST HOSPITAL DISTRICT		
100% DISABLED VETERAN	10	\$627,610
DISABLED VETERAN	26	\$235,240
EAST HOSPITAL DISTRICT		
100% DISABLED VETERAN	8	1,011,890
DISABLED VETERAN	18	\$196,450
LOCAL OPTION OVER 65/DISABLED	248	\$2,459,870
KICKAPOO WATER DISTRICT		
100% DISABLED VETERAN	3	\$180,570
DISABLED VETERAN	12	\$137,000
CITY OF ROBERT LEE		
100% DISABLED VETERAN	5	\$275,370
DISABLED VETERAN	11	\$107,030
CITY OF BRONTE		
100% DISABLED VETERAN	3	\$180,570
DISABLED VETERAN	8	\$89,000

WATER VALLEY ISD

STATE MANDATED \$25,000	16	\$387,500
STATE MANDATED \$10,000 OVER 65	9	\$85,000
STATE MANDATED \$10,000 DISABLED	0	\$0.00
100% DISABLED VETERAN	2	\$81,240
DISABLED VETERAN	1	\$12,000

BLACKWELL ISD

STATE MANDATED \$25,000	80	\$1,937,780
STATE MANDATED \$10,000 OVER 65	39	\$367,630
STATE MANDATED \$10,000 DISABLED	1	\$10,000
100% DISABLED VETERAN	3	\$196,660
DISABLED VETERAN	1	\$10,000

ROBERT LEE ISD

STATE MANDATED \$25,000	541	\$12,462,655
STATE MANDATED \$10,000 OVER 65	227	\$2,133,278
STATE MANDATED \$10,000 DISABLED	10	\$ 93,060
100% DISABLED VETERAN	7	\$301,630
DISABLED VETERAN	20	\$171,060
20% LOCAL OPTION	430	\$7,158,000

BRONTE ISD

STATE MANDATED \$25,000	379	\$9,233,320
STATE MANDATED \$10,000 OVER 65	181	\$1,719,860
STATE MANDATED \$10,000 DISABLED	8	\$69,900
100% DISABLED VETERAN	5	\$615,230
DISABLED VETERAN	16	\$155,230

In 2021 The Coke County Appraisal District had 14628 parcels on the appraisal roll. The parcels are made up of:

- Real Property including residences, storages buildings, garages, shops, etc. not on rural land. Parcel count 1,663
- Vacant lots, parcel count 946
- Multi-family homes, parcel count 5
- Rural Land, parcel count 4,014 (559,354.489 acres)
- Rural structures such as residences, barns, sheds, shops, garages, etc. parcel count 917
- Commercial and Industrial property, parcel count 133
- Utilities, parcel count 477
- Business Personal Property, parcel count 295
- Mobile homes, parcel count 276
- Totally exempt property, parcel count 2,897
- Special Inventory, parcel count 1
- Oil & gas 2,773

Appraisal Review Board

- Roy Blair, Chairman
- Joe Harmon, New Member
- Phillip Ratliff, Returning Member
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The District Judge for Coke County Appraisal District appoints appraisal Review Board Members from applications submitted by Chief Appraiser. The District Judge for our district names the chairman and secretary for the ARB. The job of the ARB is to hear timely filed protests and challenges.

Chief Appraiser

- Gayle Sisemore

The chief appraiser is appointed by the Coke CAD Board of Directors and is responsible for appraising property and conducting all office responsibilities. Gayle Sisemore was appointed in October 2005 and is a Registered Professional Appraiser (RPA).

Administrative

January

In January the required “Attention Property Owners” was published in the Abilene Reporter News. To save on expenses Taylor County Appraisal District publicizes the required information and includes area CAD’s in the public service announcement, at no cost to the CAD’s.

Business Personal Property renditions were mailed January 21, 2022

March

The mandatory Operations Survey was submitted to the Comptroller March 21st

April

On April 14th all real estate notices were mailed

On April 20th all mineral notices were mailed

On April 22nd BPP notices were mailed

On April 25th BPP penalty letters were mailed

On April 25th estimated values were emailed to taxing units

May

May 5th annual audit was performed

June

On June 5th the notice of protest hearing was mailed

On June 14^h emailed 2021 Proposed Budget to taxing units

On June 14th emailed submitted proposed budget to BOD

The first protest hearing was held on June 25th.

July

On July 14th the 2022 appraisal roll was presented for certification to the ARB in a general board meeting. Certified values were mailed, emailed or hand delivered to all taxing units.

On Budget Hearing Notice was sent to newspaper

On August 21, 2021 adopted budget, salaries and budget allocation was mailed to taxing jurisdictions.

August

On August 9th held public hearing and adopted 2023 CAD budget

September

October

The Ag Advisory Board met for their annual meeting. On October 12, 2021 Farm and Ranch surveys were completed and submitted to Comptroller

On October 26th BOD ballots were emailed to taxing units

On October 27th BOD ballots were mailed to taxing units

December

Emailed 2021 Annual Report To taxing units and BIS (to be placed on website) on Dec. 22.

On Dec. 23 mailed 1,060 Ag Surveys.

2021 COKE CENTRAL APPRAISAL DISTRICT HOMESTEAD EXEMPTIONS

<u>Taxing Unit</u>	<u>Local Option</u>	<u>State Mandate Over 65/Disabled</u>	
Coke County General Fund	20%		
FMFC	20%	\$ 3,000	
Coke CO. Underground Water Dist.	none		
West Hospital District	none		
East Hospital District	\$10,000 over 65/disabled only		
Kickapoo Water District	none		
City of Robert Lee	none		
City of Bronte	none		
City of Blackwell	none		
Bronte ISD		\$40,000	\$10,000
Robert Lee ISD	20%	\$40,000	\$10,000
Blackwell ISD		\$40,000	\$10,000
Water Valley ISD		\$40,000	\$10,000
Disabled Veterans			
10% - 29% disability	\$5,000		
30% - 49% disability	\$7,500		
50% - 69% disability	\$10,000		

70% - 100% disability	\$12,000
DVHS	100% exempt

The 87th Texas Legislature Made changes to numerous codes that affect Appraisal Districts:

Chapter 5 – State Administration, 1 new, 3 amended
Chapter 6 – Local Administration, 1 new, 6 amended
Chapter 11 – Taxable Property and Exemptions, 2 new, 16 amended and 1 repealed
Chapter 21 – Taxable Situs, 2 amended
Chapter 23 – Appraisal Methods and Procedures, 18 amended
Chapter 25 – Local Appraisal, 3 new, 6 amended, 1 reenacted and amended
Chapter 26 – Assessment, 5 new, 7 amended, 3 repealed
Chapter 41 – Local Review, 3 new, 7 amended, 2 redesigned
Chapter 41A – Appeal Through Binding Arbitration, 1 new, 1 amended
Chapter 42 – Judicial Review, 2 amended
Chapter 312 – Property Redevelopment and Tax Abatement Act, 2 amended