

Williamson County agriculture appraisals sparking lawsuit

More than 100 landowners questioning district's higher assessments of homesites on such land.

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TAYLOR — About a dozen people sat in the darkened Gourmet Country Cafe on a recent weeknight. But the decision that night wasn't between the fried chicken and the meatloaf.

Instead, the group of rural landowners contemplated whether to spend \$100 each to sue the Williamson County Appraisal District.



Laura Skelding
AMERICAN-STATESMAN

[\(enlarge photo\)](#)

Leigh-Anna Martinets has joined a lawsuit against the Williamson County land appraisal district, which assesses part of her 13 acres at a higher homesite value than it assesses the rest. Martinets says she doesn't even have a homesite on the property.

Lawyer David Braun has traveled around the county holding town-hall-style meetings in rural towns such as Taylor, Granger and Florence, trying to attract more landowners to a mass-action lawsuit filed in September in 368th District Court in Williamson County.

The Dripping Springs lawyer says the appraisal district overvalues homesites on landowners' agricultural parcels; he now has more than 100 people included in the suit.

But the appraisal district counters that argument, saying its techniques are sound and the lawsuit has no merit.

Braun's argument isn't simple, though the legal papers filed so far make it appear so. The suit stems from how agricultural land is taxed by the appraisal district. Braun estimates

that about 4,000 agricultural landowners in the county are affected, overpaying taxes by an average of \$600 a year.

Agricultural land, which includes land used for growing crops and raising cattle, is appraised at the value of what it produces. That number often is far lower than the market value of the land.

In Braun's example, say a farmer owns a 50-acre parcel that contains 1 acre for a farmhouse and 49 acres of crops.

The 49 acres would be taxed at the agricultural value, say \$4,000 an acre. The acre where the farmer lives, however, is appraised and taxed at a higher value because of the improvements, such as septic systems and utility lines, that a landowner makes to the homesite.

And that's where the Dripping Springs lawyer says Williamson County taxpayers have a case.

"Everybody's in agreement it ought to be market value," Braun said. "The dispute is how much is market value."

The Williamson County Appraisal District appraises that 1-acre homesite much higher than the surrounding acres, usually tens of thousands of dollars more.

But Braun says the market value of the homesite is what the market value of the surrounding land would be: the same \$4,000 an acre in his farmer example.

"When I say this 50 acres is worth \$4,000 an acre, that is its market value," Braun said. "If I went off and sold that land on the open market, I would get \$4,000 an acre for it."

Bill Carroll, chief appraiser of the Williamson County Appraisal District, disagrees.

"We believe it's a correct appraisal technique," Carroll said.

The Travis Central Appraisal District generally values a homesite on an otherwise agricultural piece of property at the same rate as the surrounding agricultural land, according to Cliff Kessler, director of agricultural valuation.

But each appraisal district does things differently, and each has wide latitude in how it appraises land, Carroll said.

"Different appraisal districts get to the total market value in different ways," he said.

Braun's firm filed the lawsuit in September on behalf of landowners of 44 properties against the appraisal district and the county's appraisal review board. Most of the

landowners in the original lawsuit own property in a subdivision just outside Jarrell that has a special wildlife conservation valuation, which falls under the agricultural valuation.

Owners such as Bob Maddox, who built his retirement house on about 27 acres in the Spears Ranch on Salado Creek subdivision, get the special valuation by providing habitat for wildlife and taking population counts of birds and deer.

Almost all of his land is valued at \$2,500 an acre. But his homesite carries a value of \$45,000.

Maddox said he's tried to contest the higher valuation in previous years but never won. He estimates that he's paying about \$600 more in taxes a year than he should.

"It's wrong," Maddox said. "And it's the principle of the thing as much as the money."

In order to have grounds to sue, landowners must contest their tax appraisal by the appraisal district's deadline: Wednesday, in most cases. So far, about 125 landowners have joined the suit, each paying \$100.

But Carroll said those landowners are wasting their money.

"The point is, and I think what he'll find out in court, is it doesn't matter how you get to the total market value, as long as the total market value is correct," he said. "It doesn't make the people's taxes any higher or less."