



IAAO

URISA

GIS/VALUATION

TECHNOLOGIES CONFERENCE

2024

GIS Analysis of Under Valuation & Problematic Exemptions.

Presented by: Dr. Mark R. Leipnik⁽¹⁾ & Hilda Jepkorir⁽²⁾.

(1) Professor, Dept. of Environmental & Geosciences & (2) Graduate Student applied GIS program, Sam Houston State University, Texas.

Policies that encourage under-valuation:

- Agricultural “exemptions”.
- Exemptions for religious properties including “*parsonage*” exemptions (these are total exemptions).
- Exemptions for cultural and educational non-profit uses (i.e. museums, schools, etc.).

Agricultural “exemptions”.

- These are not usually exemptions, but examples of the use of lower values or agricultural productivity values based on net agricultural income as a substitute for market values.
- These vary between States, and in many cases are slightly different in every county in a state.
- They usually have *minimum acreage* requirements.
- They usually “lock” in the use by contract or require a *roll-back* of taxable values if land is changed to another use (usually residential) or a fee if use is changed.
- Some are combined with or related to exclusionary zoning, as in California’s Williamson Act.

Examples of agricultural exemptions in Maryland.

- Maryland takes pride of place in exempting agricultural and forest lands from higher market value based taxation.
- Before 1993 values were set at \$190 per acre, they are now \$500 per acre but those lands that were agricultural before 1993 are valued at lower early values.
- Market values in Maryland are far higher.
- If the owner receives a requested zoning change the value increase to market value, but if the area is rezoned as part of county initiated zoning change and remains in agriculture or forestry type use, taxes remain very low. This is a particularly simple system.
- The complexities relate to acreage limitations, generally a minimum of 5 acres but that can be applied by a complex formula to multiple lots under some situations.

Maryland has protected farmland & woodlots since 1960 and has a simple formula where such land is valued at \$500 per acre or less (perhaps 2%-5% of market value).



The Agricultural Reserve was created to preserve farmland and open rural space. Photo courtesy Montgomery County, Maryland.

Agricultural Reserve Area



Establishing The Agricultural Reserve

In 1960, the Montgomery County Planning Board and County Council made one of the most significant land-use decisions in county history by voting to set aside more than one-third of the county's land for agricultural use. The Agricultural Reserve — widely honored as one of the best examples of land conservation policies in America — encompasses 81,000 acres, or a full third of the county's land resources along the county's northern and western borders. Designed to protect farmland and agriculture, the Reserve helps retain more than 500 farms that contribute millions of dollars to Montgomery County's annual economy, a notable achievement in an area so close to the nation's capital. The Reserve also offers county residents a plethora of activities, from pick-your-own fruit farms to bike routes.

Agricultural Reserve Area
Municipalities

Route:
— State Highway
— Primary Road
— Secondary Road

0 5 Miles
0 5 Kilometers

1:50,000 scale
Project: Maryland OpenSpace, 2000
Map created: March 2000

Legend:
— Agricultural Reserve Area
— Municipalities
— State Highway
— Primary Road
— Secondary Road

Notes:
— The Agricultural Reserve Area is defined by the Maryland OpenSpace Act of 1960.
— The map shows the current boundaries of the Agricultural Reserve Area.
— The map is for informational purposes only and does not constitute a legal document.



\$1,400,000

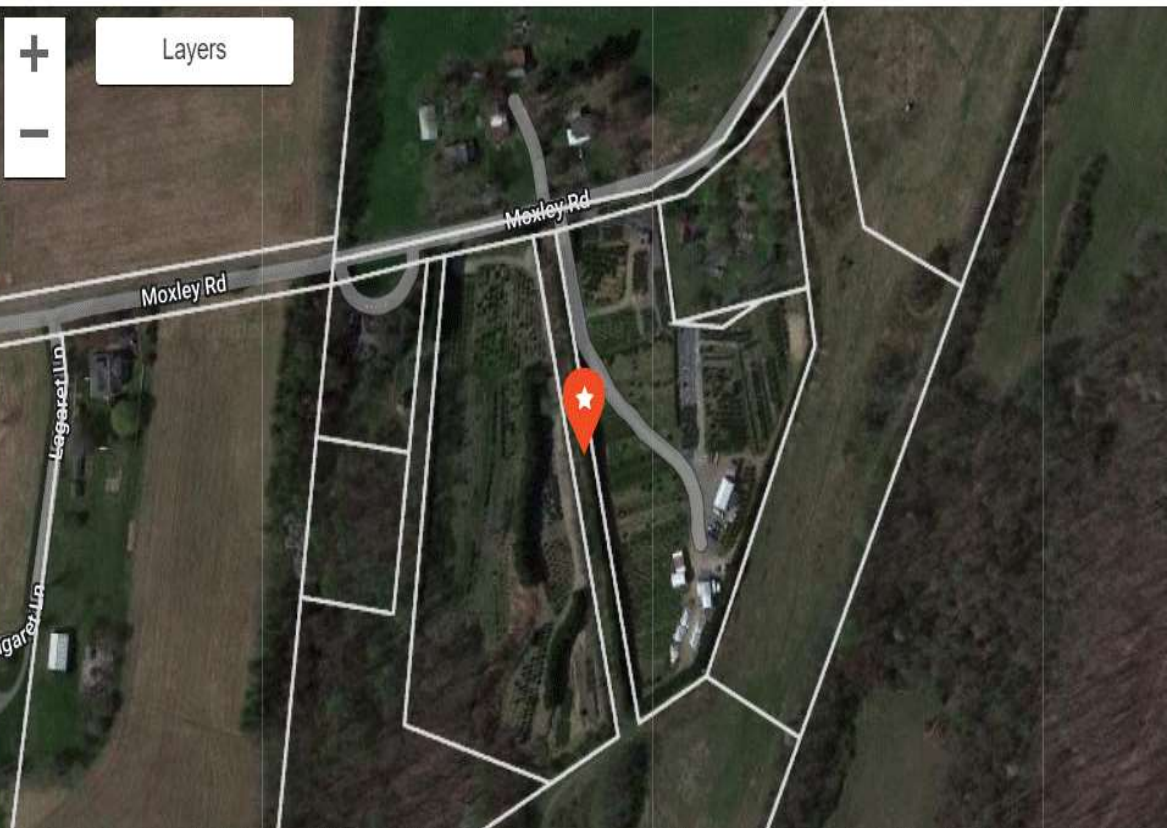
10200 MOXLEY RD , Damascus, MD 20872

24.16 Acres

Farms and Ranches

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Map



This is pasture and wood lot has no structures, so it reflects market value of “raw land”. That is \$58,000 per acre versus taxable valuation of less than \$500 per acre, so valuation is less than 1% of the 2024 asking price...

Texas ranches and farms receive a taxable valuation based on the productivity of the land for cattle grazing or farming.

- The land area must be 10 acres (5 for bees, 20 or even 25 for cattle in some counties).
- Homes and barns are do not qualify for reduced valuation, but fencing, wells, corrals etc. do.
- Value is based on **NET** income from the agricultural activity, it can be zero in some years.
- 5 of 7 prior years must be agricultural use.
- Agricultural land can be converted to wildlife management and hunting or other enjoyment of the wildlife qualifies for an exemption.
- Exotic animals like zebras qualify, but not horses.
- Timber is included and special rates on timber value apply.
- Each one of Texas' 254 counties have slightly different rules



Pond Problems

10+ acres, a pond and a few long horns can get a significant taxable value reduction in Texas.

In some counties, wildlife habitat can also qualify, so a 10 foot long alligator in the pond would be evidence of a wildlife habitat.

The two animals don't get along well with each other however.

These two unhappily share a San Jacinto County ranch owned by Samuel Kellum, one of my students, who took these pictures at the same time this spring.



Jack Appraisal District

This product is for informational purposes only and may not have been prepared for or be suitable for legal, engineering, or surveying ground survey and represents only the approximate relative locations of property boundaries.

500 m
2000 ft

Lat: 33.138601
Lon: -98.145332

Maps Data

Feature Info

Multiple Features Selected (1/2) < >

parcel_id: 4631

account: 20046-00028-00101-000000

owner_name: CROWLEY DONALD

interest: 1

acres: 214.7

legal1: AB 46 A BOGART

legal2:

legal3:

legal4:

abstract:

location code: 96

neighborhood:

prop_str1: 565

prop_str2:

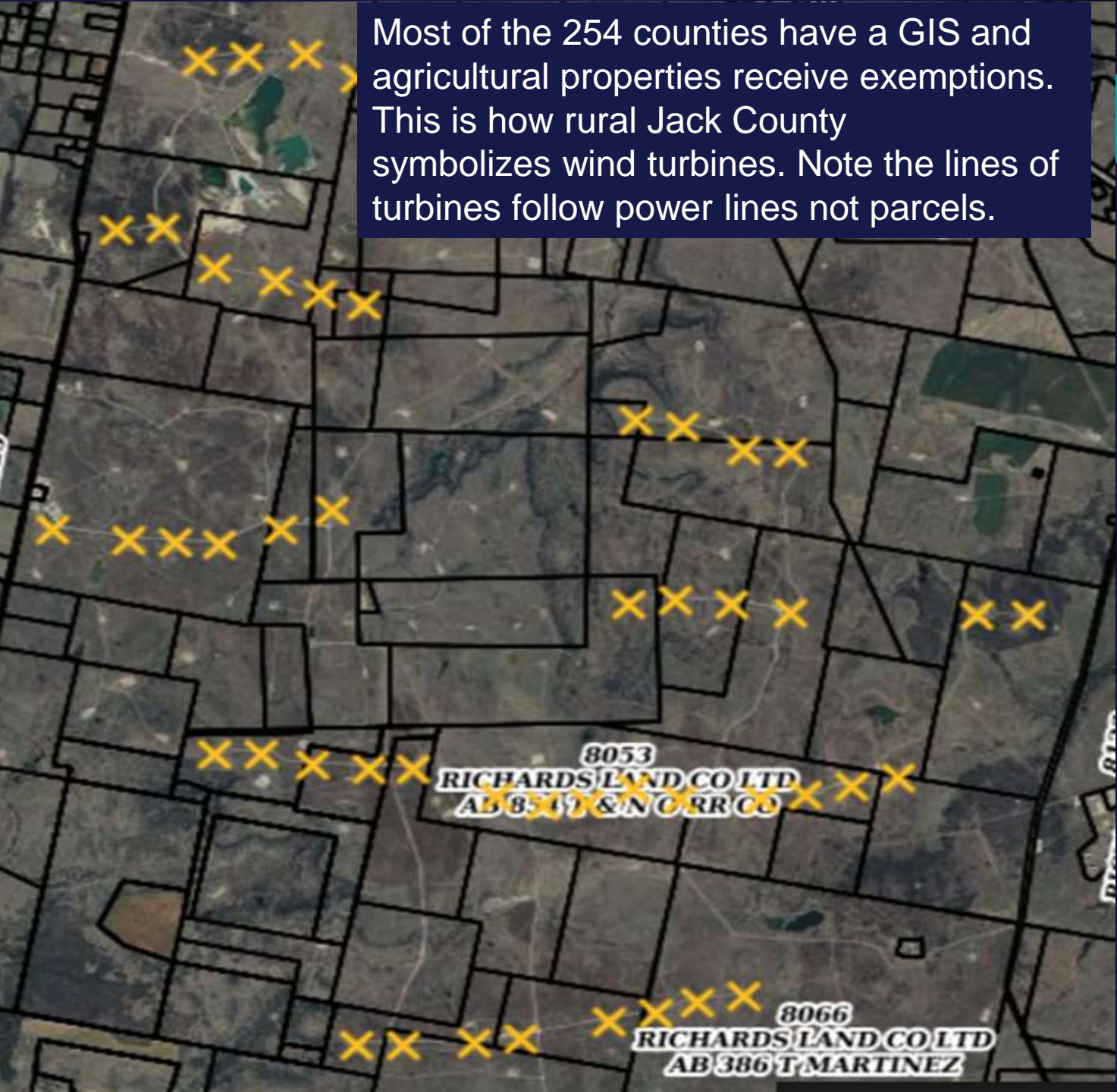
primary_ca: D1

bldg_type:

bldg_class:

real_class:

ag_class:

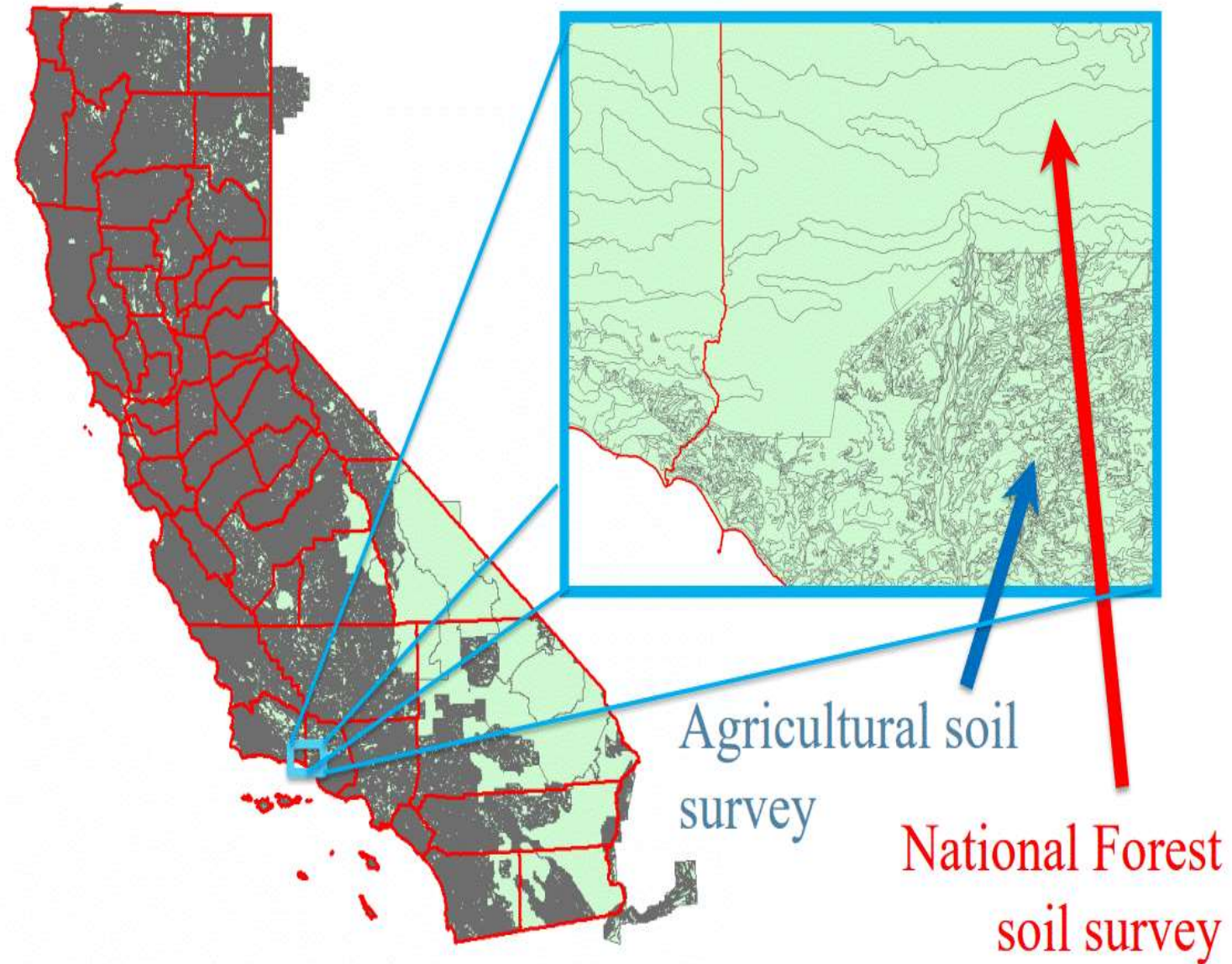


Most of the 254 counties have a GIS and agricultural properties receive exemptions. This is how rural Jack County symbolizes wind turbines. Note the lines of turbines follow power lines not parcels.

Agricultural Exemptions in California

- California is far more complex than Texas, a state law (the Williamson act of 1965) gives on average 83% taxable value reductions to 100 acre plus agricultural and open space lands. These are under 10-year renewable contracts enforced by local zoning. Monitoring is done by the California Department of Conservation which has been using GIS since 1982 to map and monitor prime and other ag. land.
- California excludes many of the largest and most valuable properties in the state from a significant amount of property taxes. One third of all private land is “tax exempt” ag. or open space lands, half of farm and ranch lands are “exempt”.
- Homes on the land receive reduced valuations, horses that are not for personal use qualify for being considered a agricultural.
- Lesser acreages requirements for nurseries and four years of tax exemption for orchards are related tax advantages.

Farmland mapping for Williamson Act compliance is carried out by the California Department of Conservation a 1982 image and a new analysis of South Coast soils.



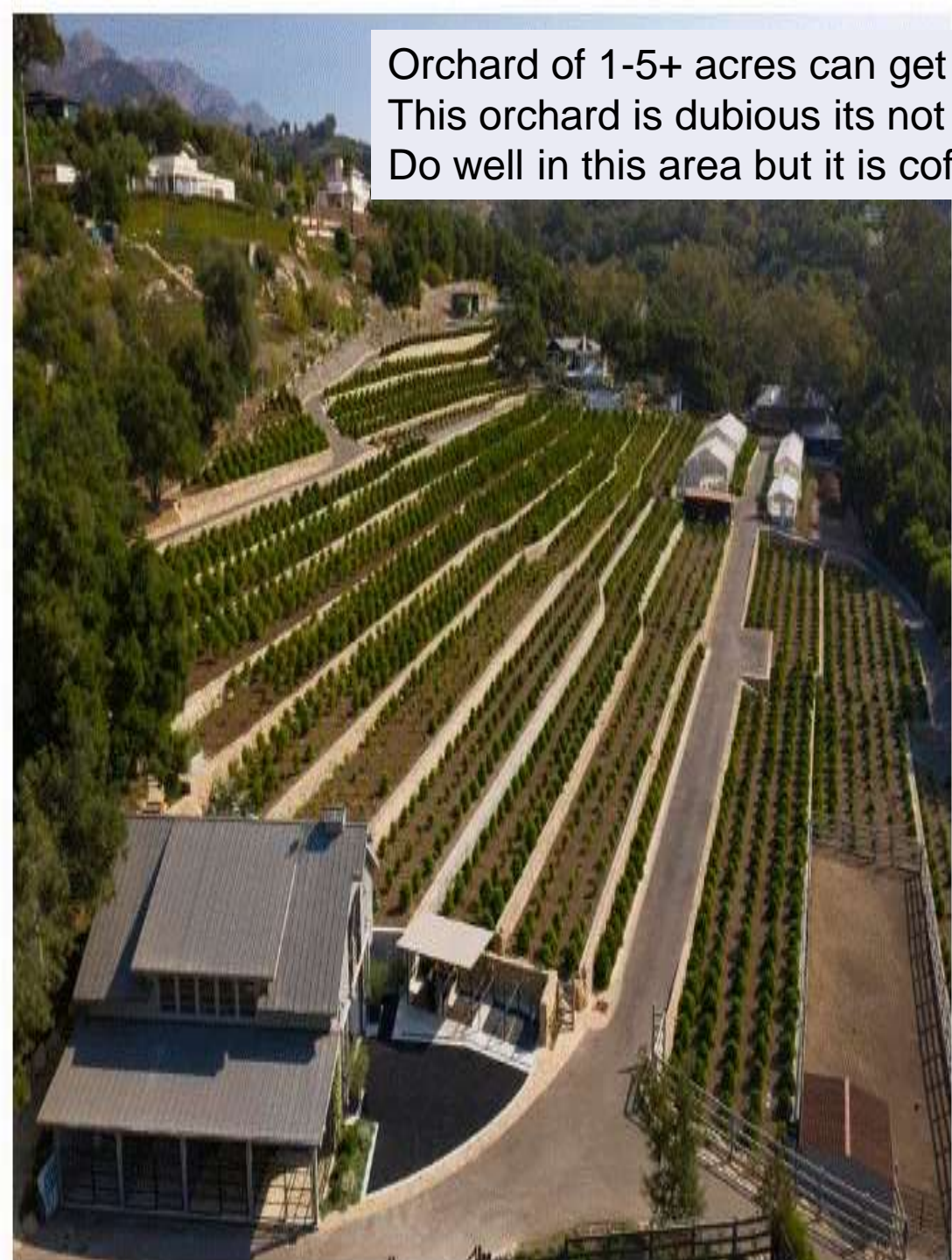
Santa Barbara County Case Studies.

- Most of the county is zoned 320 or 100 acre agricultural land or is Los Padres National Forest.
- Prices are among highest in USA with \$1 million dollars an acre for raw land and \$10-\$100 million for homes on agricultural land common.
- Both smaller orchards and large cattle ranches claim agricultural “exemptions”.
- This produces many aberrations which call into question fairness of agricultural exemptions.

Agricultural Exemptions in Santa Barbara County.

- A common situation is a farm (vineyard or orchard) or cattle ranch owned by a multi-millionaire or billionaire for whom agriculture is at best a hobby or an after thought.
- The housing is often a small ranch home but extensively remodeled and the property has many enhancements (infinity pools, three level koi ponds, helicopter pads, luxurious barns, etc.).
- Some of the agriculture is viable, some dubious.
- Conversely, the county has legitimate (not hobby) broccoli, avocado and lemon producers.

Orchard of 1-5+ acres can get an exemption for four years.
This orchard is dubious its not highest and best use as avocados
Do well in this area but it is coffee trees unlikely to survive.



Unlike in Texas, in California equine uses can qualify as agricultural, but rules are very complicated.



Located on the upper level of the equestrian pavilion, a 1,700 square foot lounge

An equestrian pavilion features a five-stable barn, washing facilities, multiple corrals, a ... provides a space ... [+] RISKIN PARTNERS ESTATE GROUP OF VILLAGE PROPERTIES

Assessor's Parcel	
APN	005-050-069
LAYER	Ground
Address	545 TORO CANYON RD.
Acreage	6.24
Permit History	More info
Citizen Access	More info
Digital Archive	More info
Assessor Info	More info
County Inquiry	More info
Zoom to	

If it was not an orchard or nursery, the 6.4 acres which sold for \$8.8 million in 2015 and \$14 million in 2021, would receive not tax benefits As 100 acres is required to qualify. This image is from the County Assessors Office GIS..

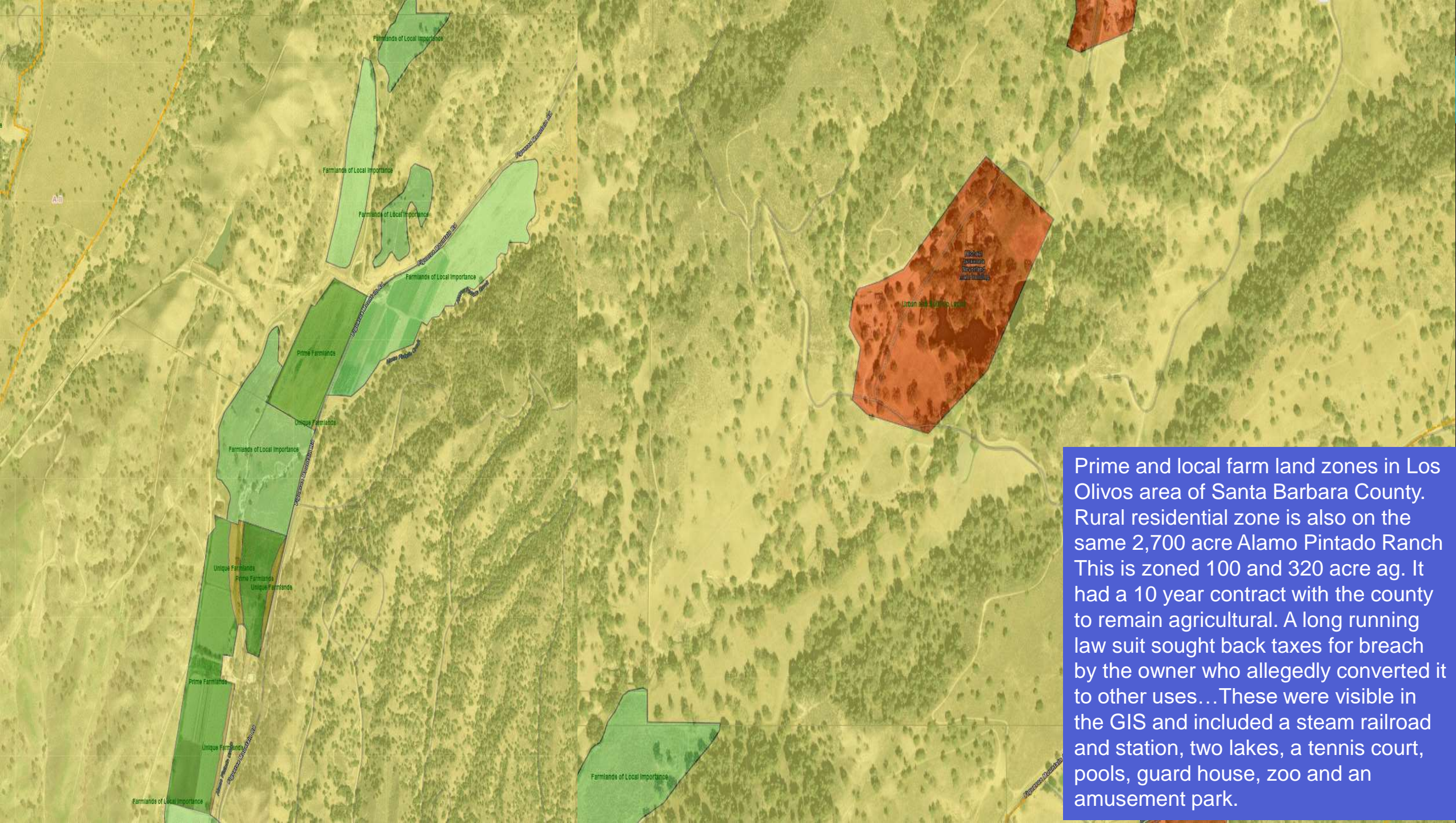
California Important Farmland: Most Recent

Most Recent

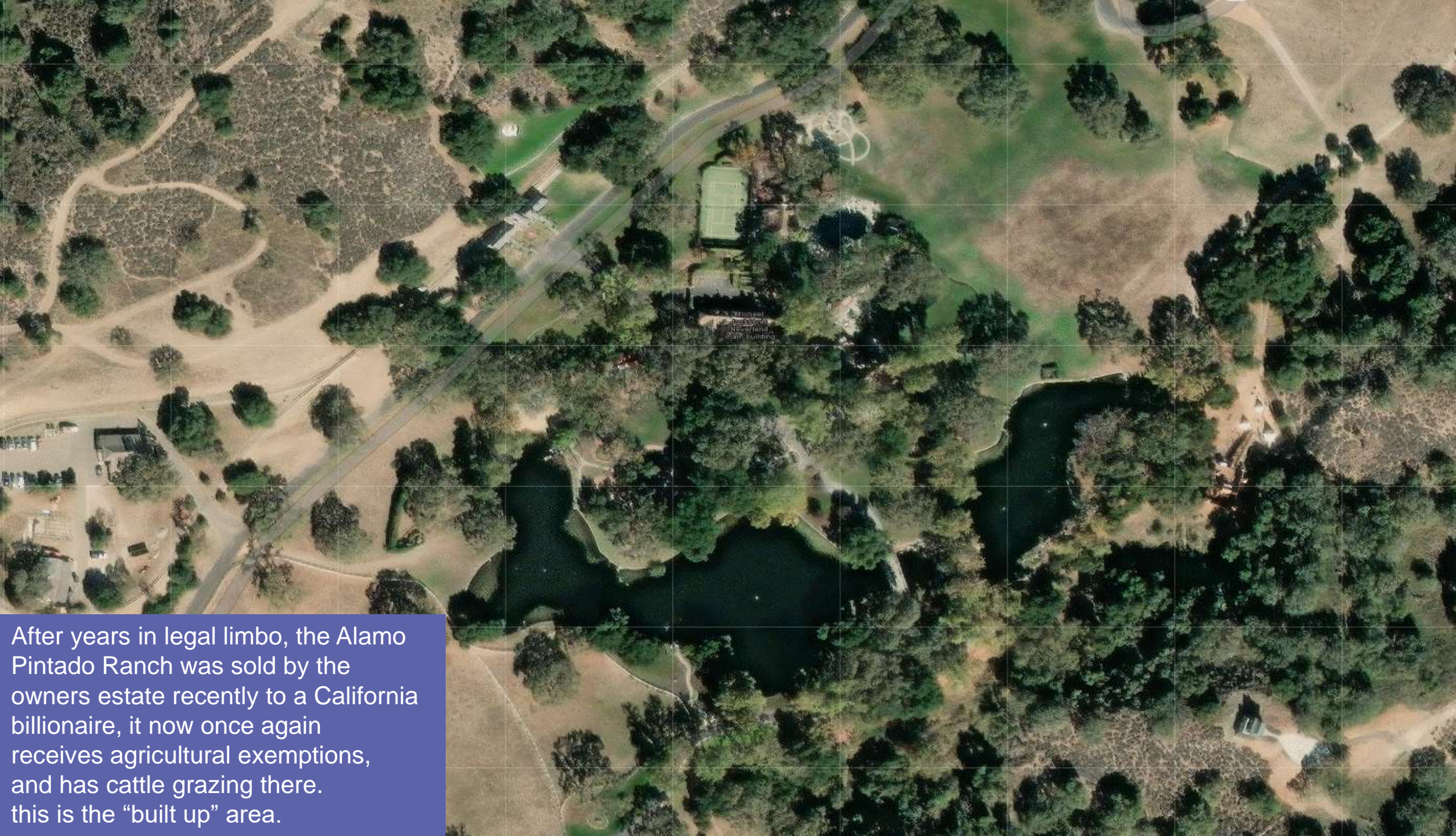
Polygon Type

- Prime Farmland
- Farmland of Statewide Importance
- Unique Farmland
- Grazing Land
- Farmland of Local Importance
- Farmland of Local Potential
- Other Land
- Confined Animal Agriculture
- Nonagricultural or Natural Vegetation
- Vacant or Disturbed Land
- Rural Residential Land
- Semi-agricultural and Rural Commercial
- Urban and Built-Up Land
- Water Area





Prime and local farm land zones in Los Olivos area of Santa Barbara County. Rural residential zone is also on the same 2,700 acre Alamo Pintado Ranch. This is zoned 100 and 320 acre ag. It had a 10 year contract with the county to remain agricultural. A long running law suit sought back taxes for breach by the owner who allegedly converted it to other uses... These were visible in the GIS and included a steam railroad and station, two lakes, a tennis court, pools, guard house, zoo and an amusement park.



After years in legal limbo, the Alamo Pintado Ranch was sold by the owners estate recently to a California billionaire, it now once again receives agricultural exemptions, and has cattle grazing there. this is the “built up” area.

Santa Barbara county alleged in a long running suit that was settled out of court that the “Neverland Ranch” was not an actual Agricultural property



Parsonage Exemptions.

- States exempt religious edifices open to congregants.
- The private residences of “parsons” are also often exempt.
- In Texas, these exemptions are very generous and have been allegedly abused.

Real Property Bill

A typical parsonage in Maryland showing it is tax exempt.



Mayor and City Council of Baltimore
Real Property Tax Levy
July 1, 2022 to June 30, 2023

ST LUKES P E CHURCH
217 N CAREY ST
BALTIMORE MD 21223-1836

Assessed Property:
217 N CAREY ST

BUREAU OF REVENUE COLLECTIONS

200 HOLLIDAY STREET

BALTIMORE, MD 21202

TELEPHONE INQUIRIES:

BILLING 410-396-3000

IVR REFERENCE 2201690003300

STATE DEPARTMENT OF ASSESSMENTS 410-767-8250

STATE HOMEOWNER CREDIT 410-767-4433

PROPERTY IDENTIFIER

WD SECTION BLOCK LOT

18 030 0169 033

LOT DIMENSIONS

115X334

NOT A PRINCIPAL RESIDENCE

CONSTANT YIELD \$ 2.238 DIFFERENCE \$.010

TAX DESCRIPTION	ASSESSMENT RATE	TAX
STATE TAX	0.00	0.112%
CITY TAX	0.00	2.248%
TOTAL TAX		

SEMIANNUAL PAYMENT SCHEDULE

1ST INSTALLMENT

IF PAID BY	DISC/INT & PEN	PAY THIS AMOUNT
		\$0.00

2ND INSTALLMENT

IF PAID BY	SER. CHG&1/P	PAY THIS AMOUNT
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SERVICE FEE FOR SEMIANNUAL IS:

ANNUAL PAYMENT SCHEDULE

IF PAID BY	SER. CHG&1/P	PAY THIS AMOUNT
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Amount Due: \$0

Payment not accepted on \$0 balance Tax bill.



TEXAS PARSONAGE PROBLEMS.

- There is no limit on number any one church can have. They need not be anywhere near the church and the “parson” need not live in the parsonage but just have an ownership interest in it.
- Was limited to no more than an acre of land around home but this was not enforced.
- Some parsonages have \$4 million in market value, a Dallas area church has 15 of them, valued at \$11 million in total.
- A church in Wills Point claimed 84 parishioner homes as parsonages, but that was not accepted by Van Zandt county.
- Also, a in-home karate studio and a residential drug rehab. facility have claimed that using a “spiritual” emphasis gave the homes parsonage status.

This 18,279 square foot home and an acre around it is classified as a parsonage and thus property tax exempt in Tarrant county, Texas.



Case Study of the Ethician Foundation.

- The Ethician Foundation of George Russell (and his wife) and the separate the Ethician Universal Church in Walker and San Jacinto Counties in Texas is an umbrella organization for:
- 15 Museums in Huntsville, Walker County, Texas.
- A church, parsonage, church library, and prayer garden in Huntsville and a cemetery in San Jacinto County.
- Two other cemeteries operated by other non-profits.
- Bird refuges, endangered species and wildlife habitats.
- Timber lands and some lands with agricultural exemptions in both counties.

Case Study of the Ethician Foundation.

THE ETHICIAN FOUNDATION

Working today for a better tomorrow.



Texas Non-Profit
Foundation #30-
0736697

A 501(c) 3 Operating
Foundation

936.295.5767
Telephone

936.294.0233 Fax

ghr@cyberclone.net

[Home:](#)

Bishop's Palace Museum - [[Photo Gallery](#)]

- The Bishop's Palace Museum is located in historic "Russellville," at 1409 19th Street, in Huntsville, Texas. It began life as an 1,800 square foot Georgian-style house and, over the years, evolved into a 6,800 square foot house that is now owned by the Universal Ethician Church and managed by the Ethician Foundation as a museum.



Walker

County Appraisal District



Property Search



Interactive Map



Search Here:

30429



Show search results for 304...



30422

Parcel Owner: THE UNIVERSAL ETHICIAN CHURCH

[View More Property Information](#)

[Click Here for GIS Shapefile Data](#)

Property Information

Property ID: 30429

Legal Acreage: 0.22

GEO ID: 4700-143-0-01200

Legal Description: HUNTSVILLE TOWNSITE, BLOCK 143, LOT 11 & 12, ACRES 0.2169

Tract or Lot: 11 & 12

Abstract Subdivision Code: 4700

Block: 143

Neighborhood Code: NGH 9

School District: HI

[Zoom to](#)

2021 Taxes	Property ID	Geo ID	Type	Owner Name	Address	Assessed
	68838	4402-900-0-00100	Real	HUNTSVILLE I S D	1800 19TH ST HUNTSVILLE, TX 77340	\$6,667,420
✓ Paid	21854	2000-001-0-00100	Real	REYNOLDS WILLIAM & HALEY PHILLIPS	1602 19TH ST HUNTSVILLE, TX 77340	\$188,130
✓ Paid	21858	2000-001-0-00500	Real	CHAPMAN SCOTT T & LENORA C	1608 19TH ST HUNTSVILLE, TX 77340	\$126,650
✓ Paid	21863	2000-002-0-00100	Real	AGINS JOSEPH J	1702 19TH ST HUNTSVILLE, TX 77340	\$140,240
✓ Paid	21869	2000-002-0-00700	Real	PRAIRIE FLOWER/KEATHLEY NAPA JV A TX JV	1728 19TH ST HUNTSVILLE, TX 77340	\$106,370
✓ Paid	27900	3800-009-0-00100	Real	GRAVLIN RAYMOND R & SUSAN BROUSSARD SLOAN	1516 19TH ST HUNTSVILLE, TX 77340	\$88,080
✓ Paid	27908	3800-009-0-00900	Real	DAVIS DORIES JANE HALEY	1506 19TH ST HUNTSVILLE, TX 77340	\$114,880
✓ Paid	29212	4401-001-0-00100	Real	OGDEN JUDY	1613 19TH ST HUNTSVILLE, TX 77340	\$207,070
✓ Paid	30421	4700-143-0-00400	Real	RUSSELL GEORGE H & SUZANNE B	1421 19TH ST HUNTSVILLE, TX 77340	\$91,330
✓ Paid	30422	4700-143-0-00500	Real	RUSSELL GEORGE H & SUZANNE B	1415 19TH ST HUNTSVILLE, TX 77340	\$131,010
	30429	4700-143-0-01200	Real	THE UNIVERSAL ETHICIAN CHURCH	1409 19TH ST HUNTSVILLE, TX 77340	\$601,120
	30434	4700-144-0-00600	Real	ETHICIAN FOUNDATION	1401 19TH ST HUNTSVILLE, TX 77340	\$168,260
✓ Paid	33892	6800-001-0-00700	Real	RUSSELL GEORGE H & SUZANNE B	1509 19TH ST HUNTSVILLE, TX 77340	\$136,450
✓ Paid	33894	6800-001-0-00900	Real	RUSSELL GEORGE H	1505 19TH ST HUNTSVILLE, TX 77340	\$204,290
	60092	4700-144-0-00500	Real	THE UNIVERSAL ETHICIAN CHURCH	19TH STREET HUNTSVILLE, TX 77340	\$20,000
✓ Paid	29292	4403-014-0-00910	Real	HARDING RENTALS LLC	2015 A-B 19TH STREET HUNTSVILLE, TX 77340	\$205,820
✓ Paid	29376	4403-027-0-00431	Real	D B & J A WARD INC a Texas corporation	2100 19TH STREET HUNTSVILLE, TX 77340	\$154,560
✓ Paid	30267	4700-122-0-00600	Real	RUSSELL GEORGE H & SUZANNE B	1239 19TH STREET HUNTSVILLE, TX 77340	\$303,830
✓ Paid	30279	4700-122-0-01900	Real	THE UNIVERSAL ETHICIAN CHURCH	1215 19TH STREET HUNTSVILLE, TX 77340	\$194,480
✓ Paid	30280	4700-122-0-02100	Real	RUSSELL GEORGE H & SUZANNE B	1211 19TH STREET HUNTSVILLE, TX 77320	\$119,270
✓ Paid	30281	4700-122-0-02200	Real	RUSSELL GEORGE H & SUZANNE B	1205 19TH STREET HUNTSVILLE, TX 77340	\$117,760
✓ Paid	30448	4700-145-0-01000	Real	RUSSELL GEORGE H & SUZANNE B	1317 19TH STREET HUNTSVILLE, TX 77340	\$120,550
✓ Paid	30451	4700-145-0-01210	Real	THE ETHICIAN FOUNDATION	1303 19TH STREET HUNTSVILLE, TX 77340	\$75,090

30°42'49"N 95°33'18"W



Images from the website of the Foundation showing the collections of three of the 15 museums. These are the Children's, Texas Stoneware and the Bishop's Palace Museums. The Bishop's Palace itself is a separate private home of George Russell, tax exempt, as he is the bishop of the Universal Ethician Church...Other Church properties are also tax exempt.



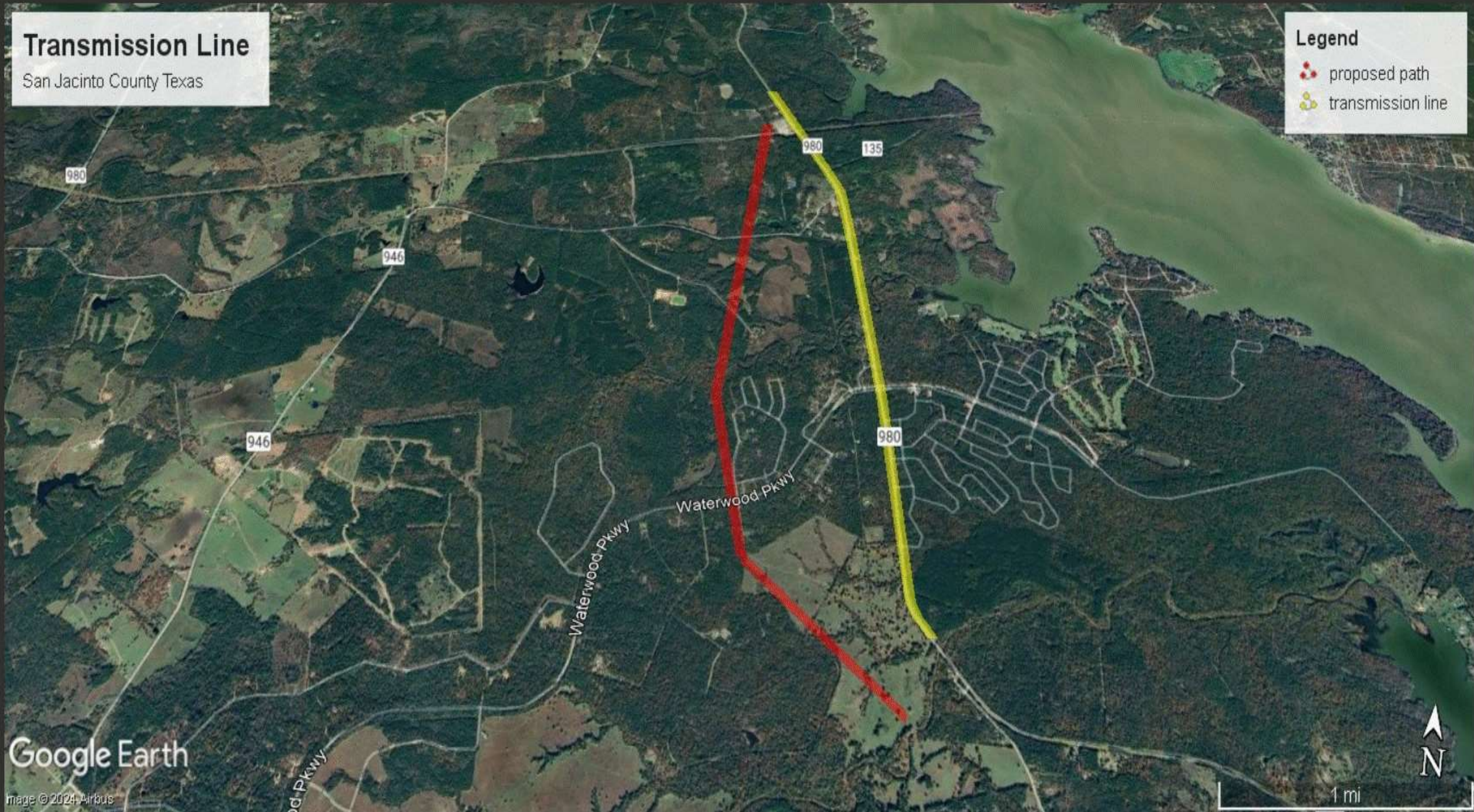
URISA

Transmission Line

San Jacinto County Texas

Legend

- proposed path
- transmission line



Google Earth

Image © 2024 Airbus

1 mi



The alligator (assumed to be) from George Russell's property in the pond of his neighbor Samuel Kellum... Last month (March, 2024). Bill the long horn steer is not happy to share the pond. The pond no longer has turtles or fish since the hungry 10 foot long alligator moved across the road. Why did the alligator cross the road? The gators in the lake are often bigger and meaner, so it sought a sanctuary from the "wildlife sanctuary"...

References.

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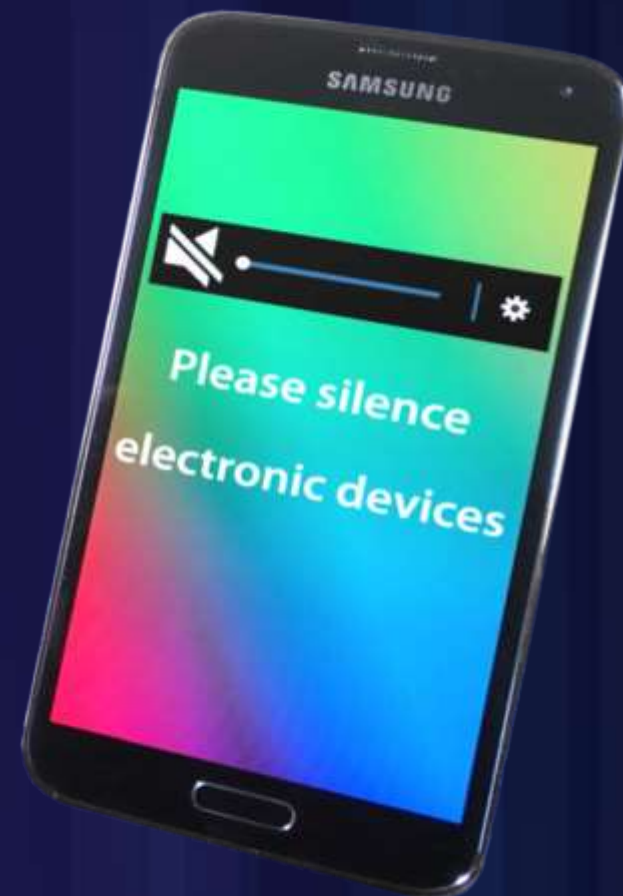


Continuing Education (CE) Credit

Recertification Credit forms for CE credit can be collected from the registration desk on Thursday

Housekeeping

- The conference proceedings will be available approximately 8 weeks after the conference
- Please silence your electronic devices
- Attendance at this conference counts toward GIS Professional (GISP) Certification and Renewal



GIS-Pro 2024

October 7-10, 2024 • Portland, Maine



