

# Castro County Appraisal District

## 2019 Annual Report

### Introduction

The Castro County Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

### Mission

The mission of Castro County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)
- The International Association of Assessing Officers (IAAO)
- The Uniform Standards of Professional Appraisal Practice (USPAP)

### Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities are to:

- Establish the district's office
- Adopt its operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Appoint the Appraisal Review Board (ARB)
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district
- Make general policies on the appraisal district's operations
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve. The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation (TDLR).

Members to the Appraisal Review Board are appointed by the Board of Directors. ARB members serve two-year staggered terms and must be certified by the Texas Comptroller. Their duties are to:

1. Determine protests initiated by property owners
2. Determine challenges initiated by taxing units
3. Correct clerical errors in the appraisal records and the appraisal rolls
4. Act on motions to correct appraisal rolls under Section 25.25 of the Texas Property Tax Code
5. Determine whether an exemption or a partial exemption is improperly granted and whether land is improperly granted appraisal as provided by Subchapter C, D, E, or H, Chapter 23 of the Texas Property Tax Code
6. Take any other action or make any other determination that this title specifically authorizes or requires

Decisions made by the ARB regarding value are binding to the chief appraiser for the tax year protested and the following tax year.

The Ag Advisory Board is appointed by the Chief Appraiser at the advice and consent of the Board of Directors to aid in determining typical practices and standards for agricultural activities in the district. Members of the board serve staggered terms of 2 years, are required to meet at least once a year at the call of the Chief Appraiser and are not entitled to compensation.

### **Taxing Jurisdictions**

The Castro County Appraisal District is responsible for appraising all properties located within the boundaries of Castro County for the following taxing jurisdictions:

- Castro County
- Castro County Lateral Road
- Castro County Hospital District
- High Plains Underground Water Conservation District #1
- City of Dimmitt
- City of Hart
- City of Nazareth
- Dimmitt ISD
- Hart ISD
- Nazareth ISD
- Happy ISD
- Hereford ISD
- Lazbuddie ISD
- Springlake-Earth ISD
- Amarillo Junior College District

## Property Types Appraised

CCAD contracts with Pritchard & Abbott, Inc. to appraise residential, commercial, land, and business personal property, as well as utilities, pipelines, industrial property, and industrial personal property in the district. The following represents a summary of property types and their certified values for 2019:

Code	Property Type	Parcel Count	Appraised Value
A	Single Family Residence	2208	\$121,694,850
B	Multifamily Residence	14	\$2,214,320
C	Vacant Lots and Land Tracts	470	\$1,926,930
D1	Qualified Open-Space Land	2256	\$96,363,820
D2	Improvements on Qualified Open Space Land	511	\$27,133,520
E	Farm & Ranch, Real & Improvements	719	\$34,908,240
F1	Commercial Real Property	319	\$17,698,030
F2	Industrial and Manufacturing Real Property	79	\$569,762,450
H	Tangible Personal Property	334	\$6,993,900
J2	Gas Distribution System	43	\$4,519,080
J3	Electricity Company	57	\$82,737,950
J4	Telephone Company	50	\$3,465,700
J5	Railroad	6	\$6,560,990
J6	Pipeline Company	45	\$7,836,020
J7	Cable Television Company	1	\$157,350
J8/9	Other Utility	3	\$693,520
L1	Commercial Personal Property	227	\$17,609,440
L2	Industrial and Manufacturing Personal Property	74	\$29,094,450
M	Tangible Other Personal, Mobile Homes	68	\$1,289,550
S	Special Inventory Tax	9	\$1,440,100
X	Totally Exempt Property	230	\$54,702,800

In Castro County, the average market value of a single-family residence homestead is \$70,150 and the average taxable value of a single-family residence homestead is \$68,194 for 2019.

## Property Discovery

The district aggressively seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- Field discovery
- Filed Material/Mechanic's Liens
- Mobile home installation reports
- Advertisements
- Realtor and Appraisers
- Aerial Imagery

## Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11. The following chart represents the total exemption amounts available to homeowners who qualify for a residential homestead exemption:

<u>County</u>	STATE MANDATED			OPTIONAL		
	Regular	Over-65	Disability	Regular	Over-65	Disability
Castro County	None	None	None	None	\$3,000	None
<u>Cities</u>						
City of Dimmitt	None	None	None	None	None	None
City of Hart	None	None	None	None	None	None
City of Nazareth	None	None	None	None	None	None
<u>Schools</u>						
Dimmitt ISD	\$25,000	\$10,000	\$10,000	None	None	None
Hart ISD	\$25,000	\$10,000	\$10,000	None	None	None
Nazareth ISD	\$25,000	\$10,000	\$10,000	None	None	None
Happy ISD	\$25,000	\$10,000	\$10,000	None	None	None
Hereford ISD	\$25,000	\$10,000	\$10,000	None	None	None
Lazbuddie ISD	\$25,000	\$10,000	\$10,000	None	None	None
Springlake-Earth ISD	\$25,000	\$10,000	\$10,000	None	None	None
<u>Special</u>						
County Lateral Road	\$3,000	None	None	None	None	None
County Hospital District	None	None	None	None	None	None
High Plains Water District	None	None	None	None	None	None
Amarillo Junior College District	None	None	None	None	None	None

For school tax purposes, the over 65 and over 65 surviving spouse along with the disability and disability surviving spouse exemptions create a tax ceiling prohibiting increased taxes on existing land & improvements on the homesite portion of the property. (Any new areas added to the homesite will cause the ceiling to be readjusted and set in the subsequent tax year.) No other taxing entities other than the school districts offer the aforementioned ceiling.

All homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property which prohibits the increase of taxable value on the homestead property to five percent per year. However, the market value may still be reflective of the local real estate market.

The residential homestead exemption allowable to disabled veterans with a 100% service connected disability (DVHS) allows the homestead property of the disabled veteran to be totally exempt. This exemption is also available to the surviving spouse of the 100% disabled veteran (DVHSS). Disabled veterans are also allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemption amounts, based upon these ratings are:

<b>Disability Percentage</b>	<b>Exemption Amount</b>
10-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000

See Addendums A & B for Breakdown of Total/Partial Exemptions by Entity

## Addendum A - Number of Exemptions by Entity

Exemptions	County	Road	Hospital	Water	Dimmitt City	Hart City	Nazareth City	Amarillo JC
Homestead	0	1,347	0	0	0	0	0	0
Over 65	623	0	0	0	0	0	0	0
Disabled Person	0	0	0	0	0	0	0	0
DVHS/DVHSS	10	10	10	10	7	1	1	0
Disabeled Veteran	28	28	28	28	11	3	1	1
Total Exemptions	225	225	225	225	120	28	34	10
HB 366	5	5	5	5	3	1	4	1
Abatements	3	3	3	0	0	0	0	0
Chapter 313	0	0	0	0	0	0	0	0
Productivity Loss	2,256	2,256	2,256	2,203	2	3	0	165
Homestead Cap Loss	40	40	40	40	12	4	0	4
Exemptions	Dimmitt ISD	Hart ISD	Nazareth ISD	Happy ISD	Hereford ISD	S-E ISD	Lazbuddie ISD	
Homestead	906	223	190	5	20	13	0	
Over 65	329	77	83	2	12	6	0	
Disabled Person	19	3	0	0	0	0	0	
DVHS/DVHSS	7	1	2	0	0	0	0	
Disabeled Veteran	17	3	4	1	1	0	0	
Total Exempt	148	32	35	0	10	1	0	
HB 366	4	2	4	0	1	0	1	
Abatements	0	0	0	0	0	0	0	
Chapter 313	11	0	0	0	0	0	0	
Productivity Loss	1,065	378	303	105	165	207	33	
Homestead Cap Loss	20	7	8	0	4	1	0	

## Addendum B - Total Exemption Amounts by Entity

Exemptions	County	Road	Hospital	Water	Dimmitt City	Hart City	Nazareth City	Amarillo JC
Homestead	\$0	\$4,035,620	\$0	\$0	\$0	\$0	\$0	\$0
Over 65	\$1,865,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disabled Person	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DVHS/DVHSS	\$767,020	\$767,020	\$767,020	\$767,020	\$509,180	\$23,090	\$72,820	\$0
Disabeled Veteran	\$301,500	\$301,500	\$301,500	\$301,500	\$113,500	\$36,000	\$12,000	\$12,000
<b>Total Exemptions</b>	<b>\$54,701,960</b>	<b>\$54,701,960</b>	<b>\$54,701,960</b>	<b>\$54,701,960</b>	<b>\$47,362,250</b>	<b>\$4,037,970</b>	<b>\$1,578,330</b>	<b>\$352,700</b>
HB 366	\$840	\$840	\$840	\$840	\$670	\$260	\$1,160	\$50
Abatements	\$510,794,490	\$510,794,490	\$510,794,490	\$0	\$0	\$0	\$0	\$0
Chapter 313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Productivity Loss	\$718,284,180	\$718,284,180	\$718,284,180	\$709,697,270	\$577,190	\$41,810	\$0	\$46,970,250
Homestead Cap Loss	\$356,750	\$356,750	\$356,750	\$356,750	\$10,580	\$20,240	\$0	\$13,130
Exemptions	Dimmitt ISD	Hart ISD	Nazareth ISD	Happy ISD	Hereford ISD	S-E ISD	Lazbuddie ISD	
Homestead	\$21,138,820	\$4,953,760	\$4,645,010	\$125,000	\$482,310	\$311,780	\$0	
Over 65	\$2,975,280	\$665,800	\$795,280	\$20,000	\$12,000	\$60,000	\$0	
Disabled Person	\$160,590	\$25,480	\$0	\$0	\$0	\$0	\$0	
DVHS/DVHSS	\$269,140	\$0	\$164,750	\$0	\$0	\$0	\$0	
Disabeled Veteran	\$161,480	\$24,960	\$47,910	\$12,000	\$12,000	\$0	\$0	
<b>Total Exempt</b>	<b>\$48,665,090</b>	<b>\$4,162,030</b>	<b>\$1,590,970</b>	<b>\$0</b>	<b>\$352,700</b>	<b>\$36,270</b>	<b>\$0</b>	
HB 366	\$790	\$410	\$1,160	\$0	\$50	\$0	\$170	
Abatements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Chapter 313	\$481,946,850	\$0	\$0	\$0	\$0	\$0	\$0	
Productivity Loss	\$340,344,760	\$178,323,170	\$48,341,900	\$17,944,580	\$46,970,250	\$80,344,400	\$6,015,120	
Homestead Cap Loss	\$205,100	\$25,930	\$97,790	\$0	\$13,130	\$14,800	\$0	