

Castro County Appraisal District

2023 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
- 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 local administrative judge. 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 Road & Bridge
- 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

Castro CAD contracts with Western Valuation & Consulting, LLC to appraise residential and commercial properties. Industrial, utility and pipeline properties (IUP), both real and personal, are appraised by Morgan Ad Valorem Services, Inc. Business personal, ag-use and all other types of property are appraised and maintained by the CAD. The following represents a summary of property types and their certified values for 2023:

Code	Property Type	Parcel Count	Appraised Value
A	Single Family Residence	2,163	\$144,575,820
B	Multifamily Residence	15	\$2,652,710
C	Vacant Lots and Land Tracts	346	\$945,210
D1	Qualified Open-Space Land	2,241	\$133,708,720
D2	Improvements on Qualified Open Space Land	474	\$10,383,680
E	Farm & Ranch, Real & Improvements	801	\$48,224,940
F1	Commercial Real Property	319	\$19,939,310
F2	Industrial and Manufacturing Real Property	118	\$538,469,510
H1	Tangible Personal Property: Personal Vehicles	309	\$12,062,520
J2	Gas Distribution System	37	\$7,249,130
J3	Electricity Company	36	\$94,536,270
J4	Telephone Company	31	\$3,042,820
J5	Railroad	6	\$7,668,890
J6	Pipeline Company	29	\$7,475,250
J8/9	Other Utility	4	\$815,650
L1	Commercial Personal Property	192	\$31,732,100
L2	Industrial and Manufacturing Personal Property	64	\$64,716,570
M	Tangible Other Personal, Mobile Homes	83	\$3,027,330
S	Special Inventory Tax	7	\$1,875,310
X	Totally Exempt Property	230	\$79,684,020

In Castro County, the average market value of a single-family residence homestead is \$86,662 and the average taxable value of a single-family residence homestead is \$84,923 for 2023.

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
Cities						
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
Schools						
Dimmitt ISD	\$100,000	\$10,000	\$10,000	None	None	None
Hart ISD	\$100,000	\$10,000	\$10,000	None	None	None
Nazareth ISD	\$100,000	\$10,000	\$10,000	None	None	None
Happy ISD	\$100,000	\$10,000	\$10,000	None	None	None
Hereford ISD	\$100,000	\$10,000	\$10,000	None	None	None
Lazbuddie ISD	\$100,000	\$10,000	\$10,000	None	None	None
Springlake-Earth ISD	\$100,000	\$10,000	\$10,000	None	None	None
Special						
County Road & Bridge	\$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 ten 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:

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

2023 Exemptions by Entity

Exemption	County		Road		Hospital		Water	
	Value	Count	Value	Count	Value	Count	Value	Count
Productivity Loss	\$671,669,820	2,241	\$671,669,820	2,241	\$671,669,820	2,241	\$663,266,130	2,184
Total Exemption	\$79,673,220	218	\$79,673,220	218	\$79,673,220	218	\$79,673,220	218
TPTC Sec 11.145	\$10,800	12	\$10,800	12	\$10,800	12	\$10,800	12
Homestead Cap Loss	\$2,540,250	422	\$2,540,250	422	\$2,540,250	422	\$2,540,250	422
Chapter 313	\$0	0	\$0	0	\$0	0	\$0	0
Abatements	\$364,048,300	2	\$364,048,300	2	\$364,048,300	2	\$0	0
Homestead	\$0	0	\$3,841,180	1,282	\$0	0	\$0	0
Over 65	\$1,958,790	654	\$0	0	\$0	0	\$0	0
Disabled Person	\$0	0	\$0	0	\$0	0	\$0	0
DVHS/DVHSS	\$1,886,620	16	\$1,886,620	16	\$1,886,620	16	\$1,886,620	16
Disabled Veteran	\$246,870	22	\$246,870	22	\$246,870	22	\$246,870	22
Exemption	Dimmitt City		Hart City		Nazareth City		Amarillo JC	
	Value	Count	Value	Count	Value	Count	Value	Count
Productivity Loss	\$551,220	2	\$37,800	3	\$0	0	\$44,096,000	159
Total Exempt	\$72,026,900	116	\$4,067,770	28	\$1,693,090	37	\$339,610	3
TPTC Sec 11.145	\$8,450	9	\$11,510	10	\$2,510	4	\$300	1
Homestead Cap Loss	\$2,025,980	382	\$7,290	1	\$0	0	\$9,180	1
Chapter 313	\$0	0	\$0	0	\$0	0	\$0	0
Abatements	\$0	0	\$0	0	\$0	0	\$0	0
Homestead	\$0	0	\$0	0	\$0	0	\$0	0
Over 65	\$0	0	\$0	0	\$0	0	\$0	0
Disabled Person	\$0	0	\$0	0	\$0	0	\$0	0
DVHS/DVHSS	\$646,420	7	\$74,150	2	\$110,120	2	\$0	0
Disabled Veteran	\$60,000	5	\$60,000	5	\$25,670	3	\$0	0
Exemption	Dimmitt ISD		Hart ISD		Nazareth ISD			
	Value	Count	Value	Count	Value	Count		
Productivity Loss	\$319,572,630	1,055	\$166,185,840	377	\$44,028,610	310		
Total Exempt	\$73,474,350	144	\$4,117,260	32	\$1,705,730	38		
TPTC Sec 11.145	\$8,450	9	\$11,510	10	\$2,510	4		
Homestead Cap Loss	\$2,323,590	413	\$162,190	2	\$45,290	6		
Chapter 313	\$334,048,300	2	\$0	0	\$0	0		
Abatements	\$0	0	\$0	0	\$0	0		
Homestead	\$52,799,890	861	\$9,668,720	196	\$16,607,070	195		
Over 65	\$1,116,980	124	\$200,670	21	\$455,680	49		
Disabled Person	\$7,500	1	\$10,000	1	\$0	0		
DVHS/DVHSS	\$128,810	4	\$0	0	\$549,570	2		
Disabled Veteran	\$0	0	\$24,000	2	\$66,870	7		
Exemption	Happy ISD		Hereford ISD		S-E ISD		Lazbuddie ISD	
	Value	Count	Value	Count	Value	Count	Value	Count
Productivity Loss	\$16,120,760	102	\$44,096,000	159	\$75,965,910	205	\$5,700,070	33
Total Exempt	\$0	0	\$339,610	3	\$36,270	1	\$0	0
TPTC Sec 11.145	\$0	0	\$300	1	\$40	1	\$1,360	2
Homestead Cap Loss	\$0	0	\$9,180	1	\$0	0	\$0	0
Chapter 313	\$0	0	\$0	0	\$0	0	\$0	0
Abatements	\$0	0	\$0	0	\$0	0	\$0	0
Homestead	\$607,770	8	\$1,593,450	22	\$1,086,520	16	\$0	0
Over 65	\$7,200	1	\$60,640	7	\$15,370	2	\$0	0
Disabled Person	\$0	0	\$0	0	\$0	0	\$0	0
DVHS/DVHSS	\$0	0	\$0	0	\$0	0	\$0	0
Disabled Veteran	\$12,000	1	\$0	0	\$0	0	\$0	0