

# Donley County Appraisal District 2017 Annual Report

## Introduction

The Donley 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 Donley 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. The effective date of each appraisal is January 1<sup>st</sup>, unless the property owner has elected to have their business personal property appraised as of September 1<sup>st</sup>. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. 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), and
- 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,
- 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, and
- 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 (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members to the Appraisal Review Board (ARB) are appointed by the Board of Directors. ARB members serve two year staggered terms. They are limited by law to serving three consecutive 2 year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aid in determining typical practices and standards for agricultural activities in the district.

## **Taxing Jurisdictions**

The Donley County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within Donley County. Following are those taxing jurisdictions with territory located in the district:

- Donley County
- City of Clarendon
- Clarendon ISD
- Clarendon College
- Panhandle Ground Water District
- City of Hedley
- Hedley ISD
- Donley County Hospital District
- City of Howardwick
- Groom ISD
- McLean ISD
- Memphis ISD

## **Property Types Appraised**

DCAD contracts with Pritchard & Abbott, Inc. (P&A) for appraisal of residential, commercial, land, and some business personal property. DCAD contracts with P&A to appraise oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district. DCAD staff appraises personally owned vehicles and local commercial personal property.

The following represents a summary of property types and their certified values for 2017:

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	1,497	\$48,837,051
B	Multi Family Homes	10	\$608,635
C	Vacant Lots	2,689	\$2,982,375
D1	Qualified Ag Land	2,250	\$479,547,229
D2	F & R Imp on Qualified Ag Land	348	\$8,224,412
E	Non-Ag Land, Farm /Ranch Imp	601	\$23,297,837
F1	Commercial Real Property	187	\$12,589,948
F2	Industrial Real Property	6	\$150,477,824
G	Oil & Gas	90	\$62,910
J	Utilities	238	\$81,038,196
L1	Commercial Personal Property	170	\$8,271,350
L2	Industrial Personal Property	87	\$2,729,400
M	Tangible Personal Mobile Home	107	\$4,439,281
O	Residential Inventory	0	\$0
S	Special Inventory	3	\$59,470
X	Total Exempt Property	635	\$19,857,095

### 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
- Utility connection reports
- Advertisements
- Railroad Commission Reports (oil/gas)
- Realtor and Appraisers

### 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.

## Residential Homestead

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on home sites with a maximum of 20 acres:

<u>County</u>	STATE MANDATED			OPTIONAL		
	Regular	Over-65	Disability	Regular %	Over 65	Disability
Donley County Special	\$3000	None	None	None	None	None
Donley County	None	None	None	None	None	None
<u>Cities</u>						
City of Clarendon	None	None	None	None	None	None
City of Hedley	None	None	None	None	None	None
City of Howardwick	None	None	None	None	None	None
<u>Schools</u>						
Clarendon ISD	\$25,000	\$10,000	\$10,000	None	None	None
Hedley ISD	\$25,000	\$10,000	\$10,000	None	None	None
Groom ISD	\$25,000	\$10,000	\$10,000	None	None	None
McLean ISD	\$25,000	\$10,000	\$10,000	None	None	None
Memphis ISD	\$25,000	\$10,000	\$10,000	None	None	None
<u>Special</u>						
Clarendon College	None	None	None	None	None	None
Panhandle Water District	None	None	None	None	None	None
Donley Hospital District	None	None	None	None	None	None

For school tax purposes, the over 65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on existing buildings. (Any new areas added to the home site will cause the ceiling to be readjusted and set in the subsequent tax year.) The City of Clarendon, City of Hedley, Donley County, and Clarendon College also grant a tax 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.

**Disabled Veterans**

Disabled veterans with a 100% service connected disability are eligible for a 100% exemption on their residence homestead. 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 exemptions 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
Age 65 & 10%	\$12,000

**PARTIAL EXEMPTIONS BY TAXING JURISDICTION**

(AS OF CERTIFICATION)

ENTITY	HOMESTEAD		OVER 65/DISABLED		DISABLED VET 100%		DISABLED VETERANS	
	#	VALUE	#	VALUE	#	VALUE	#	VALUE
DONLEY COUNTY	835	2,482,954			11	587,525	51	487,052
<b>CITIES</b>								
CLARENDON					4	225,644	19	191,401
HEDLEY							1	12,000
HOWARDWICK					2	225,196	12	96,304
<b>SCHOOLS</b>								
CLARENDON	733	16,636,221	296	2,646,718	9	335,251	28	246,550
HEDLEY	103	2,076,229	34	312,901			5	39,557
MEMPHIS								
MCLEAN	7	175,000	5	25,941			1	12,000
GROOM	3	73,468	1	10,000				
<b>SPECIAL DISTRICTS</b>								
HOSPITAL					11	587,525	38	376,752
COLLEGE					11	587,525	51	490,052
WATER DISTRICT					11	587,525	51	490,052