

DICKENS COUNTY APPRAISAL DISTRICT

2023 LOCAL REPORT

Property Taxpayers' Bill of Rights

- You have the right to equal and uniform taxation.
- You have the right to ensure that your property is appraised uniformly with similar property in your county.
- You have the right to have your property appraised according to generally accepted appraisal techniques and other requirements of law.
- You have the right to receive exemptions or other tax relief for which you qualify and apply timely.
- You have the right to notice of property value increases, exemption changes and estimated tax amounts.
- You have the right to inspect non-confidential information used to appraise your property.
- You have the right to protest your property's value and other appraisal matters to an appraisal review board composed of an impartial group of citizens in your community.
- You have the right to appeal the appraisal review board's decision to district court in the county where the property is located.
- You have the right to fair treatment by the appraisal district, the appraisal review board and the tax assessor-collector.
- You have the right to voice your opinions at open public meetings about proposed tax rates and to ask questions of the governing body responsible for setting tax rates.
- You have the right to petition a local government to call an election to limit a tax increase in certain circumstances.
- You have the right to receive a free copy of the pamphlet entitled Property Taxpayer Remedies published by the Texas Comptroller of Public Accounts.

Organization of the Dickens County Appraisal District

Jurisdictions (Taxing Entities)

- Dickens County
- Spur ISD
- Patton Springs ISD
- City of Spur
- City of Dickens
- WC&ID (Water District)

Board of Directors

- Ronnie Bilberry, Chairman
- Robert Van Meter, Secretary
- Barbara Horn
- Clay Bridge
- Kevin Brendle
- Rebecca Haney

The Board of Directors consists of five voting members. Two members are appointed by the Dickens County Commissioners, two members are appointed by the Spur Independent School District Board and one member is appointed by Patton Spring ISD. Rebecca Haney, Dickens County Tax Assessor-Collector, serves as a Non-Voting Member.

Appraisal Review Board

- James Lewis, Chairman
- Mack Gardner, Secretary
- Emily Smith
- Cody Elliott

Appraisal Review Board members are appointed by the Governing Board members of Dickens County Appraisal District (Board of Directors).

Chief Appraiser

- Vonda Brendle

The Chief Appraiser is appointed by the Dickens CAD Board of Directors and is responsible for appraising property and conducting all office responsibilities. Patti Abbott was appointed in October 2008.

Office Administrator

- Vonda Brendle

Dickens County Data

| | <u>Parcels</u> | <u>Taxable Value</u> |
|------|----------------|----------------------|
| 2018 | 7952 | \$272,740,365 |
| 2019 | 7957 | \$284,840,795 |
| 2020 | 8712 | \$257,700,168 |
| 2021 | 7412 | \$240,876,190 |
| 2022 | 7602 | \$283,063,020 |
| 2023 | 7670 | \$471,913,870 |

2023 Types of Property in the County

- Classified as Single-Family Residences (A) or Mobile Homes (M)
- Classified as Vacant Lots (C)
- Classified as Open Space Land with and without Farm and Ranch Improvements (1 D1, D1C, D2)
- Classified as Rural Residential Improvements (E)
- Classified as Commercial (F)
- Classified as Exempt (X); school, church, or county owned property
- Most all other parcels are classified as Mineral and Industrial

Property Value Study
Methods and Assistance Program Review

Dickens County Appraisal District has maintained good ratios in appraising property, according to the Comptroller of Public Accounts Property Tax Assistance Division Property Value Study

| Tax Year | Coefficient of Dispersion | Median Level of Appraisal |
|-----------------|----------------------------------|----------------------------------|
| 2015 | 12.06 | 1.00 |
| 2017 | 15.22 | .92 |
| 2019 | 15.12 | .92 |
| 2021 | 21.52 | .95 |
| 2023 | | |

Beginning in 2010, the District underwent the first **Methods and Assistance Program Review** administered by the Comptroller of Public Accounts Property Tax Assistance Division. Dickens CAD was found **in compliance** with the Tax Code Section 5.102, Comptroller Rule 9.301 and the 2010-2011 MAP requirements. The District was also found to be **in compliance** with the 2012, 2014, 2016 and 2018 Review. Appraisal practices must be kept up-to-date and consistent with requirements of the Tax Code; Comptroller rules; generally accepted standards, procedures and methodology; and other laws. Tax Code Section 5.102 requires the Comptroller to review each district's governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodology at least once every two years. Since the inception of the Methods and Assistance Program Review (MAPS), Dickens County Appraisal District will have a Property Value Study during odd numbered years and the MAP Review during even number year

AVAILABLE EXEMPTIONS FOR PROPERTY OWNERS

School taxes

- All residence homestead owners will receive a state mandated homestead exemption from their home's value for school taxes. In November 2023, voters will have the right to vote to increase the homestead exemption to 100,000. If the constitutional amendment passes, it will be in effect for the 2023 tax year.
- Age 65 or older and disabled exemptions: Individuals 65 and older and/or disabled residence homestead owners may qualify for a \$10,000 homestead exemption for school taxes, in addition to the \$100,000 exemption for all homeowners. If the owner qualifies for both the \$10,000 exemption for 65 and older homeowners and the \$10,000 exemption for disabled homeowners, the owner must choose one or the other for school taxes. The owner cannot receive both exemptions. A 100% Disabled Veterans exemption is also available.

If you have any questions about exemptions and how to apply, please ask the District for assistance.

APPLYING FOR AN EXEMPTION

- You may file an Application for Residential Homestead Exemption with the appraisal district for the homestead exemptions up to one year after the taxes on the homestead are due. Once you receive the exemption, you do not need to reapply unless the chief appraiser sends you a new application. In that case, you must file the new application. If you should move or your qualification ends, you must inform the appraisal district in writing before the next May 1st.
- You may apply to the appraisal district up to one year after the date you turn 65 or qualify for disability, or up to one year after the taxes are due, whichever is later. If your application is approved, you will receive the exemption for the entire year in which you turn 65 or become disabled and for subsequent years as long as you own a qualified homestead. Beginning in 2005, if your date of birth was on your original homestead application or other written correspondence to the appraisal district about your homestead you will automatically receive the 65 or older exemption without applying, if you are entitled to the general homestead exemption.
- You are eligible for the Disabled exemption if you can't engage in gainful work because of a physical or mental disability or you are 55 years old and blind and can't engage in your previous work because of the blindness. To qualify, you must meet the Social Security definition for disabled. You qualify if you receive disability benefits under the federal Old Age, Survivors and Disability Insurance Program administered by the Social Security Administration. Disability benefits from any other program do not automatically qualify you. To prove your eligibility, you may need to provide the appraisal district with information on your disability.
- Section 11.131 of the Tax Code requires an exemption of the total appraised value of homesteads of Texas veterans who received 100% compensation from the U.S. Department of Veterans Affairs due to a 100% disability rating or determination of individual unemployability by the U.S. Department of Veterans Affairs.

TEXAS PROPERTY TAX CALENDAR

APPRAISAL PHASE: JANUARY 1 - MAY 15

- Lien code date is January 1 - lien extinguished when taxes are paid to Collectors.
- Appraisal Districts record property ownership and determine property value.
- Appraisal Districts add new records, remove old ones and identify property situs.
- Appraisal Districts review, approve or deny exemption and special land use apps.
- Taxpayers submit renditions (required for businesses).
- Chief Appraiser sends Notice of Appraised Value to Taxpayers

EQUALIZATION PHASE: MAY 15-JULY 20

- Chief Appraiser presents records to Appraisal Review Board (ARB).
- ARB reviews records prepared by the Appraisal District.
- ARB hears Taxing Unit challenges and taxpayer protests.
- ARB presents changes based on hearing results to the Chief Appraiser and notifies property owners (taxpayers) in writing.
- ARB approves appraisal records by July 20.
- Chief Appraiser certifies Appraisal Roll to each Taxing Unit.
- Most changes to the appraisal roll after certification must undergo ARB review.

ASSESSMENT PHASE: JULY 25 - OCTOBER 1

- Assessor receives the certified appraisal roll from the Chief Appraiser and presents it to the Taxing Unit governing body for review with budget preparation.
- Assessor calculates the effective tax rate and rollback rate.
- Taxing Unit publishes these rates for taxpayer review with other financial info.
- Taxing Unit Governing Body finalizes budget and adopts a tax rate.
- Assessor calculates a bill for each taxpayer and mails around October 1.

COLLECTION PHASE: OCTOBER 1 UNTIL COLLECTED

- Taxes due when taxpayers receive the bill and delinquent if not paid by February 1.
- Collectors send supplemental bills based on updates and changes from the Appraisal District and the ARB.
- Collectors must provide at least 21 days for a taxpayer to pay taxes.
- Collectors send out delinquent bills and take legal action to secure payment of overdue taxes, penalties, and interest.

**DICKENS COUNTY APPRAISAL
DISTRICT PO BOX 180
DICKENS, TEXAS 79289
806-623-5258**

**APPLICATION TO SERVE
AS MEMBER OF
APPRAISAL REVIEW BOARD**

NAME: _____

ADDRESS: _____

PHONE: _____

State how many years you have been a resident of Dickens County _____

Please list below experience that you feel would make you a good candidate to serve as a Member of the Appraisal Review Board.

SIGNATURE: _____

DATE: _____

The Board of Directors of Dickens County Appraisal District would like to thank you for your interest in serving on the Appraisal Review Board. All applications will be considered and decisions of the Board of Directors will be mailed to application.
