

DICKENS COUNTY  
APPRAISAL DISTRICT  
2015 LOCAL REPORT

## **ORGANIZATION OF DICKENS COUNTY APPRAISAL DISTRICT**

### **Jurisdictions (Taxing Units)**

- Dickens County
- Spur ISD
- Patton Springs ISD
- City of Dickens
- City of Spur
- WC&ID (water district)

### **Board of Directors**

- Ronnie Bilberry, Chairman
- Robert Van Meter, Secretary
- Rod Roberts
- Barbara Horn
- Clayt Bridge
- Rebecca Haney, Tax Assessor-Collector

The Board of Directors consist of five voting members. One member is appointed by Dickens County, four members are appointed by Spur ISD and the tax assessor-collector is a non-voting member.

### **Appraisal Review Board**

- James Lewis, Chairman
- Mack Gardner, Secretary
- Shad Harris

Appraisal Review Board members are appointed by the Governing Board of Directors of Dickens CAD.

### **Chief Appraiser**

- Patti Abbott

The Chief Appraiser is appointed by the Board of Directors and is responsible for appraising and conducting all office responsibilities. Patti Abbott was appointed in September 2008 and is a certified Registered Professional Appraiser with TDLR.

**DICKENS COUNTY DATA**

	PARCELS	TAXABLE VALUE
2009	7674	\$452,733,600
2010	7891	\$461,763,550
2011	8347	\$408,280,620
2012	9424	\$414,676,760
2013	8704	\$376,548,900
2014	11329	\$407,023,380
2015	8838	\$335,017,770

Dickens County is a rural community with approximately 904 square miles used primarily for agricultural. The 2010 Census population for Dickens County was 2,762. Taxable values on minerals have averaged 87% of the Districts taxable value in recent years.

**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, the overall coefficient of dispersion has averaged 9.165, while the overall median level of appraisal has averaged .99.5 as noted in the table below.

Tax Year	Coefficient of Dispersion	Median Level of Appraisal
2009	6.06	.99
2011	12.27	1.00
Total Average:	9.165	0.99.5

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 found to be in compliance in the 2012 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 districts governance, taxpayer assistance, operating standards and appraisal standards, procedure 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 numbered years.

### **Reappraisal Plan**

The property in the District is physically inspected at least once every three years. Class, neighborhood and location accomplish this. Pritchard and Abbott are contracted to reappraise Agriculture.

Mineral, Industrial, Utility and Business Personal Property are inspected and appraised annually. This service is also contracted to Pritchard and Abbott.

A detailed timeline of appraisals may be seen in the 2015-16 Reappraisal Plan along with updated documents.

## **AVAILABLE EXEMPTIONS FOR PROPERTY OWNERS**

### **SCHOOL TAXES**

All residence homestead owners will receive a state mandated \$15,000 homestead exemption from their home's value for school taxes.

Age 65 or older and disabled exemptions: Individuals 65 and older and/or disabled residents homestead owners may qualify for a \$10,000 homestead exemption for school taxes, in addition to the \$15,000 exemption for all homeowners and \$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.

### **DISABLED VETERANS**

Texas law provides partial property tax exemptions for disabled veterans, and their surviving spouses and children in an amount equal to the disabled veteran's percentage of service-connected disability. This includes residence homesteads donated to disabled veterans by charitable organizations.

A disabled veteran is allowed an exemption equal to his or her disability rating (if less than 100 percent) on a residence homestead donated by a charitable organization. The same percentage exemption extends to the surviving spouse if certain conditions are met.

A disabled veteran who receives 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to a total property tax exemption on the veteran's residence homestead.

A surviving spouse of a member of the U.S. armed services killed in action is allowed a total property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the armed services member.

A 100% Disabled Veterans exemption is also available.

### **CITY OF SPUR**

The City of Spur resident Over-65 homeowners receive an exemption of \$6,000.

### **LIMITATION ON APPRAISED VALUE OF RESIDENCE HOMESTEAD**

The Tax Code places a ceiling on school taxes for residence homesteads owned by persons who are age 65 and older or disabled. The tax ceiling continues for 55-or-older surviving spouses of age 65-and-older owners who die while qualified for the tax ceiling. These homeowners may also transfer the percent of tax paid, based on their ceiling, when they purchase another home and use it as their principal residence.

A county, city or junior college district can offer a tax limitation on homesteads of taxpayers disabled or age 65 or older. The taxing unit's governing body may adopt the limitation or citizens in the taxing unit by petition and election may adopt the limitation. Once adopted, the Tax Code provides for the tax ceiling for disabled and age 65-and-older homeowners and their right to transfer to another homestead in that taxing unit the same benefit of that tax ceiling. It also provides for surviving spouses 55 or older to retain the tax ceiling.

Normally the exemption applies to those portions of the house actually used as a residence, as opposed to business or other use. The homestead includes up to 20 acres of land and any improvements used for residential purposes.

NOTE: Once the completed exemption is received in office, the Chief Appraiser verifies all information regarding owner, residence, date of birth and notifies applicant if there are any further questions or issues approval. Once approved the information is transferred into the PC program where the "capped" value is applied. Reports are ran periodically to verify exemptions are accurate.

### **APPLYING FOR AN EXEMPTION**

Property tax in Texas is a locally assessed and locally administered tax. Texas law allows a variety of partial or complete exemptions from local property taxes. A partial exemption removes a percentage or fixed dollar amount of the property's value from taxation. An absolute or total exemption excludes the entire property from taxation.

Exemptions from property tax require applications in most circumstances. Applications for property tax exemptions are filed with appraisal districts. The general deadline for filing an exemption application is before May 1. Appraisal district chief appraisers are responsible for determining whether or not property qualifies for an exemption.

Tax Code exemption requirements are extensive. Property owners should read applicable statutes carefully. The Comptroller's publication Property Tax Exemptions offers a short summary of the exemption provisions.

Dickens County Appraisal District staff will gladly assist applicants.