

DICKENS COUNTY APPRIASAL DISTRICT 2016 ANNUAL REPORT

Introduction

The Dickens County Appraisal District is a political subdivision of Texas. The Constitution of the State of Texas, Texas Property Code and the Texas Comptrollers Property Tax Assistance Divisions Rules Govern the operation of the Appraisal District.

Mission

The mission of the Dickens County Appraisal District is to discover, list and appraise property as accurately, ethically and impartial as possible in order to estimated 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 1st, unless the property owner has elected to have their business personal property appraised as of September 1st. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next person or business. This will be done by administering the laws under the property tax code and operating under the rules and standards of:

The Property Tax Assistance Division of the Texas 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:

- Establish the districts office
- Adopt an operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Appoint the Appraisal Review Board (ARB)
- Provide advice and consent to the Chief Appraiser for the AG Advisory Board
- Make general policies concerning the appraisal district operations
- Develop a written biennial plan for the reappraisal of all property within the district's boundaries

To be eligible to serve on the Board of Directors of the appraisal district, a person must have resided within the boundaries of the county for at least two years prior to their appointment. They serve two-year staggered terms beginning January 1. There are now limits to the number of terms a director serves. The Chief appraiser is appointed by the board and must be licensed by the Texas Department of Licensing and regulation (TDLR).

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

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the Chief Appraiser. They provide information and assistance in determining the agriculture practices for the county.

Taxing Jurisdiction

The Dickens County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located in Dickens County.

The following are the taxing entities for Dickens County:

- Dickens County
- Dickens County Road and Bridge
- Spur ISD M&O
- Spur ISD I&S
- Patton Springs ISD
- City of Spur
- City of Dickens
- WC&ID (Water District)

Property Types Appraised

The Dickens County Appraisal District is responsible for appraising all residential, commercial, land and business personal property. The district contracts with Pritchard and Abbott, Inc. to appraise Minerals, Utilities, Industrial and Ag. Mapping is contracted with Pritchard and Abbott, Inc.

The following is a summary of the property types, parcel count and certified market value for 2016.

| PROPERTY TYPE | PARCEL COUNT | MARKET VALUE |
|-----------------------|---------------------|---------------------|
| Single Family | 866 | 18,641,410 |
| Vacant Lots | 491 | 764,570 |
| Agriculture Land | 3456 | 38,019,620 |
| Non-Ag Land | 753 | 21,874,430 |
| Commercial Property | 154 | 98,348,050 |
| Oil & Gas | 1950 | 25,713,190 |
| Utilities | 132 | 93,039,160 |
| Industrial | 166 | 5,153,390 |
| Mobile Homes Personal | 14 | 527,830 |
| Exempt Property | 1273 | 6,252,920 |

Property Discovery

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

City Buildings

Discovery

Filed Material

Mobile Home Installation Reports

Advertisements

Realtors and Appraisers

Exemption Data

Property owners may qualify for a variety of exemptions as provide by the Texas Constitution. Some examples of exemptions are described below. Other less common exemptions are available and described in the Texas Property Tax Code, Chapter 11.

Residential Homestead

| Entity | Exempt Amount |
|-------------------|---------------|
| Dickens County | 0 |
| Road and Bridge | 0 |
| City of Spur | 0 |
| City of Dickens | 0 |
| Spur ISD | 25,000 |
| Patton Spring ISD | 25,000 |
| WC&ID | 0 |

Over 65 Exemption

| | |
|--------------------|--------|
| Spur ISD | 35,000 |
| Patton Springs ISD | 35,000 |
| City of Spur | 6,000 |

For school tax purposes, over 65, disability, surviving spouse and 100% disabled veteran, residential homesteads create a tax ceiling prohibiting increased in the taxes on the homestead on existing buildings and new additions to the home site will cause the ceiling to be readjusted.

All homeowners who qualify for the residential homestead exemption are subject to the placement of a cap on the qualifying property which prohibits the increase of table value on the homestead property to 10% per year.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability, disabled veterans are allowed a general exemption on property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amounts based upon their rating are:

| | |
|---------|----------|
| 10-29 % | \$5,000 |
| 30-49% | \$7,500 |
| 50-69% | \$10,000 |
| 70-100% | \$12,000 |

Ratio Study Analysis

At least once every two years, the comptroller shall conduct a study in each appraisal district to determine the degree of uniformity and the median level of appraisal districts within each major category of property. The comptroller shall publish a report of the findings of the study including the report the median levels of appraisal for each major category of property, the coefficient of dispersion around the median level of appraisal for each major category of property and any other standard statistical measures that the comptroller considers appropriate. In conducting the study, the comptroller shall apply appropriate standard statistical analysis techniques to data collected as part of the study of school district taxable values required by Section 03.302. Government Code. The published findings of a ratio study conducted by the comptroller shall be distributed to all members by the legislature and to all appraisal districts.

Ratio studies generally involve seven basic steps.

1. Determination of study objectives and parameters
2. Design of the study
3. Collection and preparation of market data
4. Matching appraisal and market data
5. Stratification
6. Statistical analysis
7. Evaluation and use of the results

Legislature Updates

Legislature updates are implemented at which time the legislators or voters correct or updated existing laws or implement new laws.