

# Hartley County Appraisal District 2015 Annual Report

## **Introduction**

The Hartley County Appraisal District is a political subdivision of the State of Texas. 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 Hartley 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,
- Contract for necessary services,
- 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 are appointed by the Board of Directors. ARB members serve two year 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 her in determining typical practices and standards for agricultural activities in the district.

### **Taxing Jurisdictions**

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

- Hartley County
- North Plains Groundwater Conservation District
- Moore County Hospital District
- Dallam/Hartley Hospital District
- City of Channing
- Hartley ISD
- Channing ISD
- Dalhart ISD
- City of Dalhart

## **Property Types Appraised**

Hartley County Appraisal District contracts with Pritchard and Abbott, Inc. to appraise all properties in Hartley County. The appraisal district certified a total market value of \$1,388,482,005 for 2015. These totals do include Rolling Stock certified by Comptroller's office. The following represents a summary of property types and their certified values for 2015:

<b>Code</b>	<b>Property Type</b>	<b>Parcel Count</b>	<b>Market Value</b>
A	Single Family Homes	1484	204,329,240
B	Multi Family Homes	13	4,571,280
C	Vacant Lot	740	5,669,800
D1	Qualified Ag Land	2785	676,911,760
D2	Farm & Ranch Imp on Qualified Open Space Land	277	23,219,200
E	Rural Land Not Qualified for Open Space & Residential Imp	374	43,139,280
F1	Commercial Real Property	80	19,752,160
F2	Industrial Real Property	50	60,242,680
G	Oil & Gas	1872	42,238,655
J	Utilities	50	83,400,700
L1	Commercial Personal Property	318	48,460,770
L2	Industrial Personal Property	24	28,265,230
M1	Tangible Personal Mobile Home	85	2,218,500
O	Residential Inventory	55	1,007,460
S	Special Inventory	4	1,154,280
XA-XV	Total Exempt Property	161	143,901,010
	Totals	8372	1,388,482,005

## **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
- Local Newspaper
- Advertisements
- Railroad Commission Reports (oil/gas)
- Realtor and Appraisers

- Public Records Information
- Word of Mouth

**Exemption Data**

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most common exemptions are described below. Other less common 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:

<b><u>County</u></b>	<b>STATE MANDATED</b>			<b>OPTIONAL</b>		
	Regular	Over-65	Disability	Regular %	Over 65	Disability
Hartley County	None	None	None	None	5,000	None
<b><u>Cities</u></b>						
City of Channing	None	None	None	None	None	None
City of Dalhart	None	None	None	None	None	None
<b><u>Schools</u></b>						
Channing ISD	\$25,000*	\$10,000	\$10,000	None	None	None
Dalhart ISD	\$25,000 *	\$10,000	\$10,000	None	None	None
Hartley ISD	\$25,000*	\$10,000	\$10,000	None	None	None
<b><u>Special</u></b>						
North Plains Groundwater CD	None	None	None	10% or 10,000	100,000	100,000

\*SB1

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.)

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 is still be reflective of the local real estate market.

*Disabled Veterans*

In addition to the residential homestead exemption allowed to disabled veterans with a 100% service connected disability (as described above), disabled veterans are 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

**Exemption Data Breakdown**

<b>Code</b>	<b>Description</b>	<b>Number of Properties</b>	<b>Market Value of Properties</b>
D	Disabled	9	854,290
DV	Disabled Veteran 100% General	3	311,900
DVS	Disabled Veteran 100% Over 65	6	769,890
H	Homestead	627	104,805,410
S	Over 65	405	62,950,440