

# Hale County Appraisal District

## 2018 Annual Report

### Introduction

The Hale 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 Hale 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. 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)
- 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
- 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 staggered terms and must be certified by the Texas Comptroller. Their duties are to:

1. Determine protests initiated by property owners
2. Determine challenges initiated by taxing units
3. Correct clerical errors in the appraisal records and the appraisal rolls
4. Act on motions to correct appraisal rolls under Section 25.25 of the Texas Property Tax Code
5. Determine whether an exemption or a partial exemption is improperly granted and whether land is improperly granted appraisal as provided by Subchapter C, D, E, or H, Chapter 23 of the Texas Property Tax Code
6. Take any other action or make any other determination that this title specifically authorizes or requires

Decisions made by the ARB regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Chief Appraiser at the advice and consent of the Board of Directors to aide in determining typical practices and standards for agricultural activities in the district. Members of the board serve staggered terms of 2 years, are required to meet at least once a year at the call of the Chief Appraiser and are not entitled to compensation.

### **Taxing Jurisdictions**

The Hale County Appraisal District is responsible for appraising all properties located within the boundaries of Hale County for the following taxing jurisdictions:

- Hale County
- Plainview ISD
- Hale Center ISD
- Petersburg ISD
- Cotton Center ISD
- Abernathy ISD
- Olton ISD
- Lockney ISD
- City of Plainview
- City of Hale Center
- City of Petersburg
- City of Abernathy
- Farm to Market
- High Plains Water District
- Noxious Weed Control District

## Property Types Appraised

HCAD staff is responsible for appraising residential, commercial, land, and business personal property. HCAD contracts with Thomas Y. Pickett & Company, Inc. to appraise oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district. The following represents a summary of property types and their certified values for 2018:

Code	Property Type	Parcel Count	Market Value
A	Single Family Residence	9520	\$632,270,396
B	Multifamily Residence	279	\$26,878,166
C1	Vacant Lots and Land Tracts	1603	\$10,095,687
D1	Qualified Open-Space Land	4191	\$638,902,949
D2	Improvements on Qualified Open Space Land	918	\$7,521,002
E	Rural Land, Non-Qualified Open Space Land	2101	\$125,961,318
F1	Commercial Real Property	1450	\$149,914,178
F2	Industrial and Manufacturing Real Property	134	\$359,142,627
G1	Oil & Gas	3252	\$67,116,610
H1	Tangible personal , non-Business	27	\$389,050
J2	Gas Distribution System	38	\$31,359,495
J3	Electricity Company (Including CO_OP)	59	\$186,793,197
J4	Telephone Company (Including CO-OP)	95	\$18,656,978
J5	Railroad	20	\$107,459,798
J6	Pipeline Company	48	\$39,591,090
J7	Cable Television Company	10	\$5,779,160
L1	Commercial Personal Property	1460	\$150,458,558
L2	Industrial and Manufacturing Personal Property	72	\$642,418,150
M1	Tangible Other Personal, Mobile Homes	210	\$2,038,403
S	Special Inventory Tax	29	\$13,705,032
X	Totally Exempt Property	1571	\$160,650,384
		Total	\$3,397,105,938

In Hale County, the average market value of a single family residence homestead is \$84,498 and the average taxable value of a single family residence homestead is \$84,285 for 2018.

## 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
- Electric 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. The following chart represents the total exemption amounts available to homeowners who qualify for a residential homestead exemption:

<u>County</u>	STATE MANDATED			OPTIONAL		
	Regular	Over-65	Disability	Regular	Over-65	Disability
Hale County	None	None	None	None	None	None
<u>Cities</u>						
City of Plainview	None	None	None	None	\$3,000	None
City of Hale Center	None	None	None	None	None	None
City of Petersburg	None	None	None	None	None	None
City of Abernathy	None	None	None	None	None	None
<u>Schools</u>						
Plainview ISD	\$25,000	\$10,000	\$10,000	None	None	None
Hale Center ISD	\$25,000	\$10,000	\$10,000	None	None	None
Petersburg ISD	\$25,000	\$10,000	\$10,000	None	None	None
Cotton Center ISD	\$25,000	\$10,000	\$10,000	None	None	None
Abernathy ISD	\$25,000	\$10,000	\$10,000	None	None	None
Olton ISD	\$25,000	\$10,000	\$10,000	None	None	None
Lockney ISD	\$25,000	\$10,000	\$10,000	None	None	None
<u>Special</u>						
Farm to Market	\$3,000	None	None	None	None	None
High Plains Water District	None	None	None	None	None	None
Noxious Weed Control District	None	None	None	None	None	None

For school tax purposes, the over 65 and over 65 surviving spouse along with the disability and disability surviving spouse 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 Abernathy and Hale County are the only other taxing entities that offer a 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.

The residential homestead exemption allowable to disabled veterans with a 100% service connected disability (DVHS) allows the homestead property of the disabled veteran to be totally exempt. This exemption is also available to the surviving spouse of the 100% disabled veteran (DVHSS). 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 exemption 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