

# **ARMSTRONG COUNTY APPRAISAL DISTRICT**

## **2017 ANNUAL REPORT**

2018

### **Introduction**

The Armstrong County Appraisal District is a political subdivision of the state of Texas. The Constitution of the state of Texas, Texas Property Code, and the Texas Comptroller's Property Tax Assistance Division's Rules govern the operations of the appraisal district.

### **Mission**

The mission of the Armstrong County Appraisal 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 1st, 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 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 district's 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 Agriculture 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 no 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), or must be working toward a license as a Registered Professional Appraiser through 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 disputes 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 Jurisdictions**

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

The following are the taxing entities in Armstrong County:

Armstrong County  
Armstrong County Lateral  
City of Claude  
Claude ISO M&O  
Claude ISO I&S  
Panhandle Groundwater District  
High Plains Groundwater District  
Overlapping School Districts:  
Happy ISO  
Clarendon ISO  
Groom ISO

## Property Types Appraised

The Armstrong County Appraisal District is responsible for appraising all residential, commercial, land, business personal property and vehicles. The appraisal district contracts with Pritchard and Abbott, Inc. to appraise residential and rural properties. Mapping is contracted with Pritchard and Abbott, Inc.

Armstrong County does not have any minerals to appraise.

The following is a summary of the property types, parcel count and certified market value for 2015

Property Type	Parcel Count	Market value
Single Family	535	\$43,574,250
Multi Family	1	53,410
Vacant Lot	376	1,366,800
Qualified Ag	2,239	33,927,210
Non-Qualified Ag	410	6,706,740
Farm & Ranch Improvements	254	24,737,840
Commercial Property	100	79,718,110
Industrial Property	26	74,107,230
<del>Vehicles</del>	517	10,768,060
Utilities	98	55,044,480
Commercial Personal	58	2,784,210
Industrial Personal	94	6,758,454
Mobile Homes Personal	19	838,000
Exempt Property	87	17,940,970

### Property Discovery

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

City building  
permits Field  
Discovery  
Filed Material/Mechanic's Liens  
Mobile Home installation reports  
Electric meter installation reports  
Advertisements  
Realtors and Appraisers

Pritchard and Abbott, Inc. is employed to appraise all new properties.

## Exemption Data

Property Owners may qualify for a variety of exemptions as provided 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	Exemption Amount
Armstrong County	None
Road & Bridge Lateral	\$3,000
City of Claude	None
Claude ISO M&O, I&S	\$25,000
Groundwater Districts	None

### Over 65 Exemption

Armstrong County	\$10,000
Road & Bridge Lateral	10,000
City of Claude	None
Claude ISO M&O, I&S	35,000
Groundwater Districts	10,000

For school tax purposes, over 65, disability, surviving spouse and 100% disabled veteran, residential homesteads create a tax ceiling prohibiting increases 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 homestead cap on the qualifying property which prohibits the increase of taxable value on the homestead property to ten per cent 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 any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemption amounts based upon their ratings are:

Disability Percentage	Exemption amount
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 of and the median level of appraisals by the appraisal district within each major category of property. The comptroller shall publish a report of the findings of the study including in 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 403.302, Government Code. The published findings of a ratio study conducted by the comptroller shall be distributed to all members of 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 update existing laws or implement new laws.