



## **Armstrong County Appraisal District**

### 2019 Annual Report

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## **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 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 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 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
- Appoint the Appraisal Review Board (ARB)
- Provide advice and consent to the Chief Appraiser for the Agriculture Advisory Board
- Make general policies and 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<sup>st</sup>. 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 state of 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 (ARB) 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 Agriculture 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 ISD M&O
- Claude ISD I&S
- Panhandle Groundwater District
- High Plains Groundwater District

Overlapping School Districts:

- Happy ISD
- Clarendon ISD
- Groom ISD

## Property Types Appraised

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

Armstrong County does not have any minerals to appraise.

The following is a summary of the property types, parcel count, and certified market values for 2019.

PROPERTY TYPE	PARCEL COUNT	MARKET VALUE
Single Family	624	\$56,835,900
Multi Family	1	\$69,490
Vacant Lot	271	\$1,593,210
Qualified Ag	2,262	\$33,325,340
Non-Qualified Ag	409	\$6,546,260
Farm & Ranch Improvements	332	\$31,902,190
Commercial Property	78	\$6,140,960
Industrial Property	26	\$52,480,810
Utilities	96	\$111,286,940
Commercial Personal	63	\$3,563,330
Industrial Personal	115	\$5,153,830
Mobile Homes Personal	16	\$543,270
Exempt Property	117	\$19,776,130

## Property Discovery

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

- City Building
- Permits Filed
- Discovery
- Filed Material/Mechanic's Liens
- Mobile Home installation reports
- Electric meter installation reports
- Advertisements
- Realtors and Appraisers

Pritchard and Abbot, 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

<b>ENTITY</b>	<b>EXEMPTION AMOUNT</b>
Armstrong County	None
Road & Bridge Lateral	\$3,000
City of Claude	None
Claude ISD M&O, I&S	\$25,000
Groundwater District	None

### Over 65 Exemption

<b>ENTITY</b>	<b>EXEMPTION AMOUNT</b>
Armstrong County	\$10,000
Road & Bridge Lateral	\$10,000
City of Claude	None
Claude ISD M&O, I&S	\$35,000
Groundwater District	\$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. Any 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 percent 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 Veteran Affairs.

Current exemption amounts based upon their 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

## **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 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 the 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 a 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 legislatures or voters correct or update existing laws or implement new laws.

## Certification Statement

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analysis, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the properties that are the subject of this report, except for those properties that are personally owned, and I have no personal interest with respect to the parties involved.
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- I may not have made a personal inspection of each and every property subject of this report.

  
Debbie Stribling, Chief Appraiser  
Armstrong County Appraisal District