

# **Garza Central Appraisal District**

## **2018 Annual Report**

### **Introduction**

The Garza Central 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 Garza Central 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)
- 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 and Regulation.

Members on the Appraisal Review Board (ARB) 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 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 aide her in determining typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

## **Taxing Jurisdictions**

The Garza Central Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located with the 896 square miles of Garza County. Following are those taxing jurisdictions with territory located in the district:

- Garza County
- City of Post
- Post ISD
- Southland ISD
- Garza County Health Care District
- Crosbyton CISD \*

*\*School Districts that overlap into Garza County*

## **Property Types Appraised**

Garza CAD staff is responsible for appraising residential, commercial, land, and business personal property. Garza CAD contracts with Capitol Appraisal Group (CAGI) for appraisal of oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district. Garza CAD contracts with Lisco Appraisal Service to assist with appraisal of real estate property in the district.

The following represents a summary of property types and their certified values for 2018:

<b>Code</b>	<b>Property Type</b>	<b>Parcel Count</b>	<b>Market Value</b>
A	Single Family Homes	1,284	51,510,854
B	Multi Family Homes	24	2,073,980
C	Vacant Lot	496	963,288
D1	Qualified Ag Land	2,494	559,075,752
E	Farm & Ranch Improvements	695	51,164,358
F1	Commercial Real Property	279	18,294,027
F2	Industrial Real Property	79	458,859
G	Oil & Gas	5699	200,926,149
J	Utilities	147	78,334,344
L1	Commercial Personal Property	125	4,186,240
L2	Industrial Personal Property	245	86,370,141
M1	Tangible Personal Mobile Home	519	6,895,689
X	Total Exempt Property	296	21,681,396

## 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
- 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.

### Residential Homestead

The following chart represents the total exemptions amounts available to homeowners who qualify for this exemption on home-sites.

<b>County</b>	<b>State Mandated</b>			<b>Optional</b>		
	Regular	Over-65	Disability	Regular %	Over-65	Disability
Garza County	None	None	None	None	\$12,000	None
<b>Cities</b>						
City of Post	None	None	None	None	\$10,000	\$10,000
<b>Schools **</b>						
Post ISD	\$25,000	\$10,000	\$10,000	None	None	None
Southland ISD	\$25,000	\$10,000	\$10,000	None	None	None
Crosbyton CISD	\$25,000	\$10,000	\$10,000	None	None	None
<b>Special</b>						
Garza Health Care District	None	None	None	None	\$12,000	None

\*\*Per 2015 legislative session, SB 1 allows for \$25,000 regular homestead exemption on residence homesteads. Voters made final approval with an election scheduled November 3<sup>rd</sup>, 2015.

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 may still be reflective of the local real estate market.

### Disabled Veterans

In addition to the residential homestead exemption allowable 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