

Garza Central Appraisal District

2019 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 1st, unless the property owner has elected to have their business personal property appraised as of September 1st. 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 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 2019:

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	1,359	73,180,738
B	Multi Family Homes	23	1,844,892
C	Vacant Lot	601	6,236,459
D1	Qualified Ag Land	2,474	558,725,731
E	Farm & Ranch Improvements	515	27,530,846
F1	Commercial Real Property	283	18,743,918
F2	Industrial Real Property	83	46,346,022
G	Oil & Gas	6,201	240,418,491
J	Utilities	148	68,856,660
L1	Commercial Personal Property	134	4,311,892
L2	Industrial Personal Property	240	26,925,007
M1	Tangible Personal Mobile Home	541	8,147,831
X	Total Exempt Property	4	56,069

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.

County	State Mandated			Optional		
	Regular	Over-65	Disability	Regular %	Over-65	Disability
Garza County	None	None	None	None	\$12,000	None
Cities						
City of Post	None	None	None	None	\$10,000	\$10,000
Schools **						
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
Special						
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 3rd, 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:

Disability Percentage	Exemption Amount
10 – 29%	\$5,000
30 - 49%	\$7,500
50 – 69%	\$10,000
70 – 100%	\$12,000