

# Hemphill County Appraisal District

## 2023 Annual Appraisal Report

### **Introduction**

The Hemphill 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 operation of the appraisal district.

### **Mission Statement**

The mission of the Hemphill County Appraisal District is to discover, list and appraise property accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district and apply all qualified exemptions to the appropriate properties when the owner completes an application which has all necessary information for approval of the exemption. The CAD will strive to educate the property owner with their rights and remedies as prescribed by law. The district must make sure that each property owner is given the same consideration, information, and assistance. 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

The International Association of Assessing Officers

The Uniform Standards of Professional Appraisal Practice

### **Governance**

The appraisal district is governed by a Board of Directors with the primary responsibilities to:

Establish the district's office

Adopt its operating budget

Contract for necessary services

Hire a Chief Appraiser

Appoint the Appraisal Review Board members

Provide advice and consent to the Chief Appraiser concerning the appointment of the Agricultural Advisory Board

Approve contracts with appraisal firms selected by the Chief Appraiser to perform Appraisals

Adopt general policies on the operations of the district

Biennially approve a written plan for the periodic reappraisal of the property within the district

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. The board is appointed by the taxing entities in this district.

The Chief Appraiser is the chief administrator of the appraisal district and is hired by the board of directors.

Appraisal Review Board Members are chosen by the District Judge to settle value disputes between the property owner and the appraisal district. They serve staggered terms and may serve 3 consecutive terms of 2 years. The Texas comptroller instructs the board members on their course of duties.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the Chief Appraiser. This board helps determine typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

### **Taxing Jurisdictions**

The Hemphill County Appraisal District is responsible for appraising properties within the county boundaries. The following jurisdictions fall within that scope:

Hemphill County/Hemphill County Water District/City of Canadian/Canadian ISD/Fort Elliott

CISD/Hemphill County Hospital District

### Property Types Appraised

The district is comprised of 7,393 property accounts and 53,030 mineral and industrial accounts.

The majority of the land in this area is rural with agricultural qualified production.

The following represents a summary of property types appraised by the district for 2023:

PTAD Classifications	Property Types	Property Count	Market Value
A1	Real Residential Single Family	1072	99,592,800
A2	Mobile Home/w Land	136	2,588,260
B1	Apartments	13	1,561,630
C1	Vacant Lots	314	5,671,264
C2	Commercial Vacant Lot	63	1,637,790
D1-4	Rural Land	2535	24,922,790
E1	Rural Residential	794	54,310,520
F1	Real Commercial	271	28,260,080
F2	Real Industrial	81	117,988,770
G1	Oil & Gas Properties	51994	953,575,290
J1-8	Utilities	2114	343,136,880
L1-4	Industrial Properties	1,036	39,584,330

### Appraisal Operation Summary

The district implemented the systematic review of properties located Inside city limits-town properties (Reappraisal district one), Rural properties-outside city limits (Reappraisal district two) business properties (Reappraisal district three) as planned in the reappraisal plan adopted by the Board of Directors.

The district continued to identify, review and appraise properties with new construction throughout the district. Locate properties demolished and make appropriate adjustments to those accounts involved. Locate and value manufactured housing and calculate an appraised value for those items. Review commercial and industrial personal property accounts.

### Property Discovery

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

City building permits

File material/mechanics liens

Mobile home installation reports

Railroad Commission Reports for oil and gas

Field inspection discovery

The use of these discovery tools added approximately \$12,634,580 of market value to the appraisal roll for 2023.

### 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 occurring exemptions are available and described at the Comptroller's web site. <http://www.window.state.tx.us/taxinfo/proptax/exmptns.html>

## Residential homesteads

Entity	General	Over 65	Disability	DVHS
Hemphill County	20% or 5,000	Freezes	Freezes	100%
Special Road/Bridge	3,000 & 20% or 5,000	Freezes	Freezes	100%
Hospital Districts	None	None	None	100%
Cities	None	Freezes	Freezes	100%
ISD's	40,000	10,000, Freezes	10,000, Freezes	100%

Homestead applications for the 65 and older property owner, the disabled property owner, and surviving spouse of each of those (if the spouse is 55 or older) creates 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 in the next tax year. Homestead exemptions available on 20 acres with home.

All homeowners with qualified homesteads are subjects to the placement of a homestead cap which prohibits the increase of taxable value on the homestead property to ten percent per year. Market value can still be reflective of the local real estate market.

### Disable 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 are:

DV Rating Exempt Amount

10-30% \$5,000

31-50% \$7,500

51-70% \$10,000

71-100% \$12,000

### Other Exemptions

Cemetery Exemptions

Religious Organizations

Primarily Charitable Organizations

Charitable Organizations

Veteran Organizations

Chapter 11 of the Property Tax Code discusses other allowable exemptions

### Appeal Information

State Law requires the appraisal district to mail "Notices of Appraised Value" to property owners.

New property has been included for the first time on the appraisal roll

Property Ownership changes

A change in taxable value of \$1,000 or more

A rendition statement was filed on the property

Property has been annexed or de-annexed to a taxing jurisdiction

In 2023 the district prepared and mailed notices to all properties with or without a value change. From these notices the following was recorded:

TOTAL PROTEST: 1,464

TOTAL RESOLVED: 1,271

TOTAL NO SHOW: 189

BEFORE BOARD – (AFFIDAVIT): 3

BEFORE BOARD IN PERSON: 1

## Certified Values

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on 7/13/2023. The values were:

2023

HEMPHILL COUNTY	1,617,114,504
HEMPHILL COUNTY R/B	1,619,806,794
CITY OF CANADIAN	131,038,680
HEMPHILL COUNTY WATER	1,656,114,504
HEMPHILL COUNTY HOSPITAL	1,621,267,294
CANADIAN ISD	1,191,575,904
FT ELLIOTT CISD	413,878,070

The following tax rates were adopted by the taxing jurisdictions:

HEMPHILL COUNTY	.33
HEMPHILL COUNTY R/B	.12
CITY OF CANADIAN	.7770670
HEMPHILL COUNTY WATER	.0222680
HEMPHILL COUNTY HOSPITAL	.41940
CANADIAN ISD	.9769
FT ELLIOTT CISD	.7916

## CERTIFICATION

"I, Pam Scates, Chief Appraiser for the HCAD, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."

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Pam Scates, Chief Appraiser

Hemphill County Appraisal District