

COLLINGSWORTH COUNTY APPRAISAL DISTRICT

800 West Ave. Room 4
Wellington, Texas 79095

2023 ANNUAL REPORT

INTRODUCTION

Collingsworth County Appraisal District was established in 1980. Texas voters approved appraisal districts in 1979. We are a political subdivision of the State of Texas created by the Texas Legislature. The Constitution of the State of Texas, the Texas Property Tax Code, the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the Appraisal District.

MISSION

The mission of Collingsworth 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 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), and
- 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.
- 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. Members of the board serve two-year terms beginning on January 1 of even-numbered years. 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 as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation (TDLR).

Members of the Appraisal Review Board (ARB) are appointed by the District Judge. ARB members serve two-year staggered terms. They are limited by law to serving three consecutive two-year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value 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 Chief Appraiser with the advice and consent of the Board of Directors to aide him in determining typical practices and standards for agricultural activities in the district. Ag members must be landowners of the district whose land qualifies under Subchapter C, D, E, or H, Chapter 23 of the Property Tax Code, and who has been a residence of the district at least five years. Members serve for staggered terms of two years. The board shall meet at the call of the Chief Appraiser at least once a year.

TAXING JURISDICTIONS

The Collingsworth County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located in Collingsworth County. Following are those taxing entities with territory located in the district:

- Collingsworth County
- City of Dodson
- Hedley ISD
- Collingsworth Hospital District
- Mesquite Groundwater Conservation District
- City of Wellington
- Wellington ISD
- Shamrock ISD
- McLean ISD
- Memphis ISD

PROPERTY TYPES APPRAISED

Collingsworth County Appraisal District staff is responsible for appraising residential, commercial, land, and business personal property. CCAD contracts with Prichard and Abbott, Inc. to appraise these properties and minerals within the district.

The following represents a summary of property types and their certified values for 2023:

Code	Property Type	No. Parcels	Market Value
A	Single Family Homes	1099	71,456,870
B	Multi Family Homes	5	392,510
C	Vacant Lot	755	1,856,840
D1	Qualified Ag Land	2601	46,292,400
D2	Non-Qualified Land	507	

			10,830,570
E	Farm & Ranch Improvements	392	31,123,220
F1	Commercial Real Property	150	9,949,540
F2	Industrial Real Property	35	6,205,400
G	Oil & Gas	4303	7,764,360
H1	Tangible Personal Vehicle	14	0
J	Utilities	102	70,804,120
I	Industrial	0	0
L1	Commercial Personal Property	27	817,020
L2	Industrial Personal Property	314	14,889,220
M1	Personal Mobile Home	57	765,990
M19	Personal Property	0	0
X	Total Exempt Property	1417	19,562,480
	Totals	11,778	292,710,540

Property Discovery

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

- Field Discovery
- Building Permits
- Filed Liens and Deeds
- Mobile Home Installation Reports
- Advertisements
- Railroad Commission Reports
- 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 represents the total exemption amounts available to homeowners who qualify for a residential homestead exemption with a maximum of 20 acres:

<u>Tax Entity</u>	<u>Regular Homestead</u>	<u>Over 65</u>
Wellington ISD	\$40,000.	\$50,000.
Collingsworth County		10,000.
Road & Bridge		10,000.
Groundwater District		10,000.
City of Wellington		7,500.

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 of 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 per cent per year. However, the market value may still be reflected of the local real estate market.

As of September 2011, homestead exemption application addresses must match the homeowner's Texas driver's license address, and vehicle registration address to qualify for the homestead exemption. If a homeowner does not own a vehicle they must sign an affidavit stating such and produce a utility bill in their name with the same address as the homestead.

Disabled Veterans:

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability (as described above), disabled veteran 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 rating, are:

<u>Disability %</u>	<u>Exemption</u>
10-29%	\$5,000.
30-49%	7,500.
50 69%	10,000.
70-100%	12,000.

COLLINGSWORTH COUNTY APPRAISAL DISTRICT
Partial Exemption by Taxing Jurisdiction
(As of Certification)

STATE MANDATED

Jurisdiction	Homestead	Over 65	Disabled & Widowed Person	Disabled Veterans
<u>County</u>				
Number of Exemptions				
Collingsworth	455	296	24	35
<u>Cities</u>				
Wellington	315	196	19	22
Dodson	14	9	1	0
<u>Schools</u>				
McLean	0	1	0	0
Shamrock	0	0	0	0
Memphis	1	1	0	0
Wellington	443	285	24	33
Hedley	11	9	0	0
<u>Special</u>				
Hospital	455	296	24	35
UGWD	455	296	24	33

Jurisdiction	Homestead	OPTIONAL		
		Over 65	Disabled Person	Disabled Veterans
<u>County</u>				
Number of Exemptions	0	296	0	20
Collingsworth		2,885,710		191,350
<u>Cities</u>				
Wellington	0	196	0	22
Dodson		1,440,660	116,350	
<u>Schools</u>				
McLean				
Shamrock				
Memphis				
Wellington				11
Hedley				89,000
<u>Special</u>				
Hospital	0	0	0	20
UGWD	0	296	0	191,350
		2,885,710		20
				191,350