

CARSON COUNTY APPRAISAL DISTRICT
2024 ANNUAL OPERATIONS REPORT
FOR PROPERTY OWNERS

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Purpose

The purpose of this report is to better inform property owners within the boundaries of the Carson County Appraisal District and to comply with Standards Rule 6-7 of Uniform Standards of Professional Appraisal Practice (USPAP).

Introduction

Carson County Appraisal District was created by the Texas Legislature in 1979. Effective January 1, 1980 an appraisal district was to be established in each county. The appraisal district is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property. Carson County Appraisal District is a political subdivision of the state. The provisions of the Texas Constitution, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the legal, statutory, and administrative operations and requirements of the appraisal district. The boundaries of the appraisal district are the county lines.

Governance

The appraisal district is governed by a five-member board of directors appointed by the taxing units participating in the district. The board members represent the City of Panhandle, City of White Deer, City of Groom, Town of Skellytown, Panhandle ISD, White Deer ISD, Groom ISD, Panhandle Groundwater Conservation District, and Carson County with the Carson County Tax Assessor Collector serving as a nonvoting member. Each board member serves a two year term beginning on January 1. To qualify as a member of the board of directors, the individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office. The board has no legal authority over appraised property values and can only discuss the appraised property values with district staff in an open meeting.

2024 Board of Directors:

Jason Davis, President
Lance Williams, Secretary
Chris Rapstine
Clifton Britten
Marcy Ruth
Ashley Montgomery, County Tax Assessor/Collector

The principal statutory responsibilities of the board are:

- Establish the District office;
- Hire the Chief Appraiser;
- Adopt an annual operating budget;

- Appoint an Appraisal Review Board;
- Make general policies on District operations;
- Approve contracts for necessary services, and;
- Develop a written plan biennially for the periodic reappraisal of all properties within the District's boundaries.

2024 Staff (with Certifications):

Michael (Mickey) Hand, Interim Chief Appraiser
Registered Professional Appraiser
Registered Texas Assessor/Collector

Meg Sadau – Deputy Chief Appraiser, Bookkeeper

Nichole Stephens – Appraiser, Deeds Clerk

Mindy Scott, Collections Clerk

The Chief Appraiser is appointed by the Board and is the official spokesperson for the District. As the chief Administrator, the Chief Appraiser oversees all daily operations for the District. Pursuant District policy, the Chief Appraiser must be licensed as a Registered Professional Appraiser (RPA) with the Texas Department of Licensing and Regulations (TDLR) and serves at the pleasure of the board.

2023 Appraisal Review Board:

Hal Herndon, Chairman
Lee Ogletree, Secretary
Rob Lackey
Winston Allen
Caylen Perry

The Appraisal Review Board (ARB) members are appointed by the board of directors. The primary function of the ARB is to settle timely protested disputes between property owners and the District. They are limited to serve all or part of three consecutive 2-year terms.

2023 Agricultural Advisory Committee

Justin Dauer, Chairman	Don Vance
Gary Vance	Sherri Bronniman
Gerald Berry	David Hodges
Tic Shadid	Jason Sides

The Agricultural Advisory Committee (Ag Committee) is appointed by the board with recommendations from the chief appraiser. The Ag Committee assists in determining typical standards and practices for agricultural activities such as income, yields, and expenses within Carson County. There are no term restrictions for this committee.

Responsibilities

The District is responsible for discovering, listing, and appraising properties for ad valorem tax purposes. The District is required to appraise property at 100% of its market value as of January 1 of each year. Other duties include, but are not limited to, maintaining correct ownership of properties; administering qualifications for various types of exemptions such as homestead, over 65, religious, charitable, etc.; compiling parcel maps; and all functions involved in the assessment and collection of taxes.

Article 8 of the Texas Constitution defines five basic rules for property taxes:

- Property taxes must be equal and uniform
- Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions". There are limited exceptions to this rule, such as productivity value for agricultural land.
- Each property must have a single appraised value.
- All property is taxable unless federal or state law exempts it from taxation.
- Property owners have the right to reasonable notice of increases in the appraised value of their property.

Appraisal Operations

The District appraises approximately 16,000 parcels including residential, commercial, vacant lots and rural land, business personal property, industrial, utility and mineral accounts.

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
- Local Newspaper
- Advertisements
- Railroad Commission Reports (oil/gas)
- Realtor and Appraisers
- Public Records Information
- Word of Mouth

Carson County Appraisal District contracts with Thomas Y Pickett to appraise minerals, industrial properties, and valuation of agricultural land in Carson County. The appraisal district certified a total market value of \$2,025,066,776 for 2023. These totals do not include Rolling Stock certified by Comptroller's office.

The following represents a summary of property types and their certified values for 2024:

Code	Property Type	Items	Market Value
A	Single Family Homes	2,393	289,757,841
B	Multi Family Homes	12	2,579,040
C	Vacant Lot	522	4,853,320
D1	Qualified Ag Land	2,081	82,032,200
D2	Non-Qualified Ag Land	478	15,307,690
E	Farm and Ranch Improvements	796	109,905,670
F1	Commercial Property	323	33,953,354
F2	Industrial Property	65	528,188,340
G	Oil & Gas	17,399	281,450,810
J	Utilities	469	1,207,800
L1	Commercial Personal Property	248	22,884,290
L2	Industrial Personal Property	235	62,661,010
M1	Tangible Personal Mobile Home	124	4,123,280
S	Special Inventory	4	596,860
X	Total Exempt Property	1,521	102,307,060

Mass Appraisal Process – Approaches to Value

Texas laws require appraisal districts to appraise all property at its current market value. Carson County Appraisal District utilizes all three recognized approaches to value to determine local market values.

Market or Sales Comparison Approach: The market approach to value develops an estimate of value by comparing the subject property to similar properties that have recently sold. The focus is on sales prices of similar properties. It is the most reliable approach to value in an active sales market. This approach is best suited for residential properties.

Cost Approach: The cost approach to value estimates value by calculating what it would cost to develop a new property with the characteristics of the property being appraised then adjusting the cost to reflect the actual condition and circumstances. The calculated value of the structures is then added to the land value for an overall property value. This approach is very accurate for new properties. This is the best approach for unique properties where there are no sales and there is no income being derived from the property.

Income Approach: The income approach to value relies on the concept that income over a period of years can be capitalized or converted to a lump sum that represents what someone would pay to purchase the right to receive the income. This lump sum is also called present worth. It is the most meaningful value indicator for properties that produce income, such as, offices, apartments, or hotel/motels.

Field inspections and reappraisals are done on an annual basis. Ratio studies are performed each year as a method of measuring performance and testing schedules. Appraisal results are also tested by the Property Tax Division of the Texas Comptroller's office. Methods and procedures are also reviewed by the Property Tax Division.

2024 Appeal & Protest Information

The District mails annual Notices of Appraised Values to applicable property owners as pursuant to the Texas Property Tax Code.

A property owner has a right to protest an action by the District for each tax year by mailing a written protest by May 31 or 30 days after the notice is mailed, whichever is later. Most disputes are resolved by meeting informally with an appraiser. If a property owner still disagrees, they may appear before the Appraisal Review Board (ARB) if a timely protest was filed.

The ARB is a five person panel of local citizens that listen to testimony and then make a fair and impartial decision from the evidence presented at the hearing.

2024 protest information is per parcel and is as follows:

Total protests	463
Scheduled ARB Hearings	307
People who did not appear	37
Informal Protests withdrawn	25
Informal Protests settled	76
Number of ARB Hearings	

Any property owner that has questions regarding the appeal process is encouraged to call the District.

Taxing Entities & Exemption Data

The District is responsible for appraising all properties located within the 976 square mile boundary of Carson County. The District delineates the boundaries for each taxing jurisdiction and maintains separate data information for each entity.

The most common exemption is the residential homestead exemption. A property owner may file (free of charge).

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.

(Exception...Any new areas added to the home-site will cause the ceiling to be readjusted and set in the subsequent tax year.)

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.

Other commonly occurring exemptions are:

- Cemetery Exemptions
- Religious Organizations
- Primarily Charitable Organizations, and
- Veteran's Organizations

The taxing entities within the boundaries of Carson County and the exemptions offered by each entity are attached.

The tax rates for each taxing unit are also attached

Homestead Cap Value

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 increase each year because the market value is reflective of the annual local real estate market.

Cap value applies to residential homestead only. If this property is your residence homestead, the appraised value may not exceed the lesser of:

- A. The market value of the property, or
- B. The sum of –

1. 10% of the appraised value of the property for the last year in which the property was appraised for taxation times the number of years since the property was last appraised.
2. The appraised value of the property for the last year in which the property was appraised; and
3. The market value of all new improvements to the property.

Circuit Breaker Limitation-Property Tax Code Section 23.231

Beginning in 2024, real property valued at \$5,000,000 or less will benefit from a 20% limitation on the net appraised value of the property used to calculate your taxes, with the exclusion of land receiving the agriculture-use special appraisal and homestead properties that could qualify for the 10% homestead limitation.

The circuit breaker provision limits the amount the appraisal district can increase the appraised value of a property. The appraised value of qualifying real property is limited to an increase of no more than 20% per year unless new improvements, excluding ordinary maintenance, have been made. This limitation takes effect on January 1 of the tax year following the first tax year in which the owner owns the property. The Texas Legislature has currently only authorized the circuit breaker limitation for the 2024, 2025, and 2026 tax years. The appraised value that the circuit breaker applies to is set at \$5,000,000 or less for 2024; however, the State Comptroller can increase or decrease the appraised value limit for 2025 and 2026 based on the consumer price index.

Additional Information

Appraisal practices are governed by the Texas Property Tax Code and rules are established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a Property Value Study (PVS) and a Methods and Assistance Program (MAPs) review in alternating years. Results of both reviews are available on the comptroller's website, www.window.state.tx.us.

Public Postings, State Forms and much more can be found on the District's website at

<https://carsoncad.org/>

The District's county map has a link on the website or may be viewed online at:

<http://gis.bisconsultants.com/carsoncad/>

Tax Rate information as well as Estimates can be found on the Truth in Taxation site at

<https://carson.countytaxrates.com/tax>

If you have questions about information contained in this report, please contact:

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