

Gaines County Appraisal District 2015 Annual Report

Introduction

The Gaines 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 operations of the appraisal district.

Mission

The Missions of the Gaines County Appraisal District is to serve the citizens and taxing units with the Gaines County Appraisal District's jurisdiction, to value property and administer exemptions, fairly and equitable in accordance with the Texas Property Tax Code; to carry out the duties in a professional, friendly, courteous and ethical manner. This will be done by administering the laws under the property tax system and operating under the standards of

- The Texas State Comptroller's Property Tax Assistance Division (PTAD)
- The Uniform Standards of Professional Appraisal Practice (USPAP)
- The International Association of Assessing Officers (IAAO)

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
- Hire a Chief Appraiser
- Contract for necessary services
- Appoint the Appraisal Review Board (ARB)
- Make general policies on the appraisal district's operations
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- 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. There are no legal limits to the number of terms a board member can serve. The Chief Appraiser is the 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.

Members of the Appraisal Review Board 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 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 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 Gaines County Appraisal District is responsible for the fair market value of properties and the collection of Ad Valorem taxes within each of the following taxing entities:

- Gaines County
- City of Seminole
- Seminole ISD
- City of Seagraves
- Seagraves ISD
- Loop ISD
- County Wide Equalization
- Seminole Hospital District
- North East Gaines County EMS District
- Llano Estacado Underground Water Conservation District

Property Types Appraised

GCAD staff is responsible for appraising residential, commercial, land and business personal property. GCAD contracts with Eagle Appraisal & Consulting to appraise the Hotels and Capital Appraisal Group to appraise all real property, oil and gas properties, utilities, pipelines, industrial property and industrial personal property within the district.

The following represents a summary of Property Types and Certified Values

Code	Property Type	Parcel Count	Market
A	Single Family Residences	3291	266,017,109
B	Multi Family Residences	39	7,044,780
C1	Vacant Lots & Land	3135	38,665,408
D1	Qualified Ag land	3098	459,005,340
D2	Improvements on Qualified Ag	307	4,907,544
E	Non-Qualified Ag Land	4419	302,575,198
F1	Commercial Real Property	777	97,127,878
F2	Industrial Real Property	127	308,913,040
G1	Oil & Gas	30264	2,674,081,054
J	Utilities	844	157,763,452
L1	Commercial Personal Property	779	70,806,070
L2	Industrial Personal Property	484	281,087,280
M1	Tangible Personal Mobile Home	885	27,068,149
O	Residential Inventory	4	17,020
S	Special Inventory	9	2,602,810
X	Total Exempt Property	661	455,307,763

New Construction and Field Inspections

The Appraiser's conduct field inspection of new construction, work building permits and work file accounts beginning in January 2015 and substantially completed by April 15, 2015. The Appraiser's inspect all property where changes to characteristics are identified through building permits and other sources. All changes are recorded, including characteristics, new home construction, additions, remodels buildings, barns, pools; or any damage or repairs made to the property.

An appraiser will also conduct an office review of each property and review the value based on the changes made to the parcel. Approximately 7944 work file items were inspected which included 98 building permits for 2015. Approximately 25,721 mineral accounts were reviewed.

Analysis: Seminole City was appraised for 2015 and rechecks for Seagraves City. Neighborhood adjustments were applied where arms-length sales and ratio studies showed were needed.

Gaines County residents qualified for either total or partial exemptions set forth by the Texas Property Tax Code:

<u>Partial Exemptions</u>		<u>Exempt Amount</u>
Homesteads:	213	\$6,113,390
Over 65:	55	\$499,260
Disability:	6	\$49,647
Disabled Vet 30% - 49%	3	\$24,000
Disabled Vet 70% -100%	4	\$36,000
Disabled Vet SS 70% -100%	2	\$12,000
Disabled Vet HS	4	\$874,790
 Total Exempt:	 5	 \$234,420
EX-XJ 11.21 Private Schools	1	\$46,160
EX-XV Public Property or Religious	1	\$95,340
 Total Exemption Value Loss:		 \$7,985,007

There are a total of 3,229 Residences with an Average Market Value of \$104,852; Average Homestead Exemption of \$22,728 Average; Average Taxable Value of \$82,124.

Methods and Assistance Program & Property Value Studies:

MAP 2014 – The Gaines County Appraisal District received **Excellent** on all Review Areas from the Texas Comptroller of Public Accounts for scoring **100%** on the 2014 Methods and Assistance Program.

PVS 2015 - The Property Value Study was conducted for 2015
Overall .98 Median level of Appraisal

The Gaines County Appraisal District strives to keep the Citizens of Gaines County and the surrounding area informed on the Texas Property Tax System, either by News releases, Publications, Legislative changes, continuing education of staff members and website updates.

Website: www.gainescad.org or State Website: www.window.state.tx.us

State Certifications:

Chief Appraiser - Certified Chief Appraiser, Certified Tax Administrator, Registered Professional Appraiser, Registered Texas Assessor/Collector.

Deputy Chief – Registered Professional Appraiser and Registered Texas Assessor/Collector

Appraisal Supervisor - Registered Professional Appraiser and Registered Texas Assessor/Collector

Collection Supervisor – Registered Texas Assessor/Collector

Appraiser – Registered Professional Appraiser – Level III

TAX COLLECTIONS

Gaines County Appraisal District is contracted to collect taxes for each of the eleven taxing entities within the county. Once the taxes are collected, the money is then distributed to the taxing entities according to their portion of the collections.

<u>Taxing Entity</u>	<u>Taxable Value</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
Seminole ISD –	\$3,709,974,823	1.300000	\$48,229,672
Seagraves ISD –	\$217,020,839	1.348400	\$2,926,309
Loop ISD –	\$313,459,385	.946700	\$2,967,520
Seminole City –	\$352,630,322	.540200	\$1,904,909
Seagraves City –	\$66,764,186	.754078	\$503,454
Gaines County –	\$4,217,954,918	.335813	\$14,164,440
FC/LR –	\$4,214,291,939	.153758	\$6,479,811
CWE –	\$4,244,911,193	.242100	\$10,276,930
Seminole Hospital –	\$3,768,331,058	.310561	\$11,702,966
NE Gaines Co ESD -	\$510,785,948	.083083	\$424,376
LEUG Water Dist -	\$4,254,674,070	.007158	\$304,549
2015 Total Levy:			\$ 99,884,936

Approximately 98% of the Current year's taxes are collected each year. A total of \$51,015,621 was collected for the 2015 taxes, from October 1, 2015 through December 31, 2015.

Total Delinquent Tax Collections: Tax Year: 1986 – 2014

From January 1, 2015 thru December 31, 2015 \$ 52,540,521
 This includes Penalties, Interest and Attorney Fees.