

Gaines County Appraisal District 2016 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 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 Value
A	Single Family Homes	3326	\$269,352,652
B	Multi Family Homes	41	\$7,074,860
C	Vacant Lot	3236	\$41,361,104
D1	Qualified Ag Land	3171	\$469,695,228
D2	Non-Qualified Land	307	\$4,889,185
E	Farm & Ranch Improvements	4523	\$308,653,934
F1	Commercial Real Property	768	\$90,186,839
F2	Industrial Real Property	135	\$285,278,170
G	Oil & Gas	26873	\$1,433,888,413
J	Utilities	835	\$147,397,260
L1	Commercial Personal Property	806	\$67,479,600
L2	Industrial Personal Property	505	\$237,431,770
M1	Tangible Personal Mobile Home	945	\$30,763,889
O	Residential Inventory	2	\$10,820
S	Special Inventory	12	\$2,460,000
X	Total Exempt Property	654	\$450,582,942

New Construction and Field Inspections

The Appraiser's conduct field inspection of new construction, work building permits and work file accounts beginning in January 2016 and substantially completed by April 15, 2016. 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 3,629 work file items were inspected which included 126 building permits for 2016. Approximately 26,873 mineral accounts were reviewed.

Analysis: Various subdivisions within the county were appraised for 2016 and rechecks for Seminole City and the rural areas. Neighborhood adjustments were applied where arms-length sales and ratio studies showed were needed.

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 exemption amounts available to homeowners who qualify for this exemption on home sites with a maximum of 20 acres:

<u>County</u>	STATE MANDATED			OPTIONAL		
	Regular	Over-65	Disability	Regular %	Over 65	Disability
Gaines County	None	None	None	5000 OR 20%	10000	10000
Flood Control/ Lateral Roads	None	None	None	5000 OR 20% +3000 if not OV65	10000	10000
County Wide Equalization	None	None	None	5000 OR 20%	10000	10000
<u>Cities</u>						
City of Seminole	None	None	None	None	10000	10000
City of Seagraves	None	None	None	None	None	None
<u>Schools</u>						
Seminole ISD	25000	10000	10000	None	3000	None
Seagraves ISD	25000	10000	10000	None	None	None
Loop ISD	25000	10000	10000	5000 or 20%	15000	15000
<u>Special</u>						
Seminole Hospital	None	None	None	None	10000	10000
Llano Estacado UG Water District	None	None	None	5000 or 20%	None	None
N.E. Gaines Co ESD	None	None	None	None	None	None

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.) Seminole ISD, Gaines County,

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.

There are a total of 3,369 Residences with an Average Market Value of \$106,805; Average Homestead Exemption of \$21,952 Average; Average Taxable Value of \$84,853.

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:

<i>Disabled Veterans Exemption:</i>		
<i>DV1</i>	<i>10%-29%</i>	<i>\$5,000</i>
<i>DV2</i>	<i>30%-49%</i>	<i>\$7,500</i>
<i>DV3</i>	<i>50%-69%</i>	<i>\$10,000</i>
<i>DV4</i>	<i>70%-99%</i>	<i>\$12,000</i>
<i>DV4</i>	<i>100%</i>	<i>Total Exemption</i>

Methods and Assistance Program & Property Value Studies:

MAP 2016 – The Gaines County Appraisal District received **Excellent** on all Review Areas from the Texas Comptroller of Public Accounts for scoring **100%** on the 2016 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

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 –	\$2,547,389,461	1.300000	\$33,116,063
Seagraves ISD –	\$167,455,057	1.348400	\$2,257,964
Loop ISD –	\$184,708,016	.986700	\$1,822,514
Seminole City –	\$340,762,680	.540200	\$1,840,800
Seagraves City –	\$66,789,803	.863000	\$576,396
Gaines County –	\$2,888,195,360	.419962	\$12,129,323
FC/LR –	\$2,884,346,274	.185483	\$5,349,972
CWE –	\$2,920,953,788	.354000	\$10,340,176
Seminole Hospital –	\$2,601,998,158	.468031	\$12,178,158
NE Gaines Co ESD -	\$351,475,000	.100000	\$351,475
LEUG Water Dist -	\$2,930,637,049	.007158	\$209,775
		2016 Total Levy:	\$ 80,172,616

Approximately 98% of the Current year's taxes are collected each year. A total of \$25,894,843 was collected for the 2016 taxes, from October 1, 2016 through December 31, 2016.

Total Delinquent Tax Collections: Tax Year: 1986 – 2015

From January 1, 2016 thru December 31, 2016
This includes Penalties, Interest and Attorney Fees.

\$ 48,742,770