

# **Gaines County Appraisal District 2021 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 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 Board of Directors at the recommendation of the chief appraiser to aid 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	3489	\$333,930,053
B	Multi Family Homes	37	\$6,511,086
C	Vacant Lot	3619	\$68,480,290
D1	Qualified Ag Land	3152	\$647,346,623
D2	Non-Qualified Land	158	\$5,135,061
E	Farm & Ranch Improvements	5406	\$609,835,089
F1	Commercial Real Property	930	\$153,146,101
F2	Industrial Real Property	175	\$232,761,330
G	Oil & Gas	26714	\$1,395,148,480
J	Utilities	914	\$179,647,027
L1	Commercial Personal Property	1025	\$59,988,400
L2	Industrial Personal Property	538	\$259,618,950
M1	Tangible Personal Mobile Home	1339	\$69,281,120
S	Special Inventory	17	\$5,349,010
X	Total Exempt Property	737	\$223,003,254

## New Construction and Field Inspections

The Appraiser's conduct field inspection of new construction, work building permits and work file accounts beginning in October 1, 2020 and substantially completed by April 30, 2021. 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 6396 work file items were inspected which included 32 building permits for 2021. Approximately 29,366 mineral and industrial accounts were reviewed.

**Analysis:** The City of Seminole along with Map ID 25, and various subdivisions within the county were appraised for 20 and rechecks for Seagraves City and some of 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	5000 or 20%	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 is a total of 3,727 Residences with an Average Market Value of \$147,060; Average Homestead Exemption of \$41,001 Average; Average Taxable Value of \$106,059.

**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 exemption 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 2020 – The Gaines County Appraisal District received **Excellent** on all Review Areas from the Texas Comptroller of Public Accounts for scoring **100%** on the 2020 Methods and Assistance Program.

PVS 2019 - The Property Value Study was conducted for Seminole ISD; Seagraves ISD & Loop ISD Overall .96 Median level of Appraisal and .93 for Single Family Residences

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](http://www.gainescad.org) or State Website: [www.window.state.tx.us](http://www.window.state.tx.us)

## **State Certifications:**

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

Deputy Tax Assessor – Registered Texas Assessor/Collector

BPP Appraiser – Registered Professional Appraiser – Level I

Collection Supervisor – Registered Tax Assessor/Collector – Level II