



Ward County Appraisal District

Annual Report
2023

GENERAL INFORMATION

Ward County Appraisal District is a political subdivision of the State of Texas. The district boundaries are the same as those of Ward County. The Appraisal District is responsible for appraising property in Ward County for ad valorem tax purposes. The taxing entities served by the Appraisal District are Ward County, MWP ISD, GFR ISD, PBT ISD, City of Monahans, City of Grandfalls, City of Wickett, and Ward County Water Improvement District #2.

The mission statement of the district is to serve the citizens and taxing units of Ward County by providing lawful, equitable and accurate appraisals of all property in Ward County and by responding to the concerns and questions of those citizens and taxing units in a professional and courteous manner.

The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the Appraisal District. Annual reporting is in accordance with the comptroller, state law, and USPAP. All existing manuals are updated in accordance with comptroller standards. New policies and procedures are implemented as deemed necessary to comply with law or to improve district operations and customer service.

The Chief Appraiser, appointed by the Board of Directors, is the chief administrative and chief executive officer of the Appraisal District. The Chief Appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulations (TDLR).

The Appraisal District has a three member Agricultural Advisory Board (ARB). The Chief Appraiser appoints the members of the Agricultural Board with the advice and consent of the Board of Directors. The Agriculture Board advises the Chief Appraiser on the typical standards and practices for agricultural activities in the county.

BOARD OF DIRECTORS

The appraisal district is governed by a five member board of directors. The board is elected by all taxing entities in the appraisal district.

Vicki Heflin – Chairman

Nancy Upchurch – Secretary

Camilla Blum

Steve Tuxhorn

Julian Florez

AGRICULTURAL ADVISORY BOARD

Edward Cox – Chairman

Vicki Yates

Larry Hunt

APPRAISAL DISTRICT STAFF

The Appraisal District's staff consists of four employees. The District appraises business personal property in the county. The real estate, mineral and industrial property is contracted out to the valuation firm of Pritchard and Abbott Inc.

Norma Valdez – Chief Appraiser RPA, CTA

Maria Venzor – Appraiser Tech

Angela Vasquez– Data Entry Clerk

2023 APPRAISAL DATA

Ward County is a rural, sparsely populated area. The 2020 Census lists population of the county is **11,644**. There has been some growth in the residential and commercial areas of the county, but oil and gas properties make up the majority of the taxable properties in the county.

In 2023, Ward County Appraisal District (Ward CAD) appraised new properties and **reappraised all existing properties** in the MWPSID that is outside of city lines, City of Wickett and Pyote, as well as clean up from prior years will be appraised. Ward CAD contracted with Pritchard and Abbott, Inc. to conduct the appraisal of approximately 53,839 Real and Personal Properties/Mineral and Industrial Properties. **The property types appraised include residential, vacant land, rural lands, personal property, commercial, business personal property, mineral interests, utilities and pipelines, compressor stations, gas plants, and related services.** The values are supplemented after certification as information becomes available.

In 2023, the entities served by Ward CAD and the values certified to each were as follows:

Ward County	7,017,500,210
MWP ISD	4,885,655,190
GFR ISD	168,662,570
PBT ISD	2,069,365,380 Mineral, Industrial, & Utilities (I&S) 1,921,676,830 Mineral, Industrial, & Utilities (M&O) 17,887,430 Local Real & Personal Property
City of Monahans	574,237,069
City of Wickett	29,270,890
City of Grandfalls	8,751,140
Ward County Water District #2	727,216,550

EXEMPTION DATA

There are exemptions available to property owners in the Ward County Appraisal District. These are listed in detail in the attached addendum #1 and more information is available by contacting our office at:

Ward County Appraisal District
808 S. Betty
Monahans, TX
Phone: 432-943-3224
Fax: 432-943-3226
Email: wardcountycad@yahoo.com

ADDENDUM #1 EXEMPTIONS
Addendum #1

CODE	ENTITY	AMOUNT	PROPERTY OWNERS
1	WARD COUNTY	\$20,000	S/S DISABILITY
		20%	ALL (\$5,000 MINIMUM)
		\$20,000	OVER 65
		%	DAV
	FM/LR	\$3,000	ADDITIONAL FOR ALL
30	MWPISD	20%	ALL (\$5,000 MINIMUM)
		\$100,000	ALL STATE MANDATE
		\$10,000	OVER 65
		\$10,000	S/S DISABILITY
		%	DAV
31	PBTISD	20%	ALL (\$5,000 MINIMUM)
		\$100,000	ALL STATE MANDATE
		\$10,000	OVER 65
		\$10,000	S/S DISABILITY
		%	DAV
32	GRISD	20%	ALL (\$5,000 MINIMUM)
		\$100,000	ALL STATE MANDATE
		\$10,000	OVER 65
		\$10,000	S/S DISABILITY
		%	DAV
10	CITY OF MONAHANS	\$5,000	OVER 65 (OPTIONAL)
		%	DAV
11	CITY OF GRANDFALLS	\$50,000	OVER 65 (OPTIONAL)
		\$50,000	S/S DISABILITY
		%	DAV
12	CITY OF WICKETT	\$5,000	OVER 65 (OPTIONAL)
		%	DAV

**WARD COUNTY APPRAISAL DISTRICT
EXEMPTION CODES**

EXEMPTION CODES
H — REGULAR HOMESTEAD
S — OVER 65 HOMESTEAD
B — S/S DISABILITY

DISABLED VETERANS CODES

10% Disabled	—————	\$ 5,000
20% Disabled	—————	\$ 5,000
30% Disabled	—————	\$ 7,500
40% Disabled	—————	\$ 7,500
50% Disabled	—————	\$ 10,000
60% Disabled	—————	\$ 10,000
70% Disabled	—————	\$ 12,000
80% Disabled	—————	\$ 12,000
90% Disabled	—————	\$ 12,000
100% Disabled	—————	\$ 12,000

Spouse and children of member of armed service who dies while on active duty ————— **\$ 5,000**

A veteran who has a disability rating of not less than 10% and is age 65 or older; or a disabled veteran whose disability consists of, the loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia ————— **\$ 12,000**

Residence Homestead of 100% or Totally Disabled Veteran

First, the veteran must receive 100% disability compensation from the VA due to the veteran's service connected disability. Second, the veteran must have a rating of 100% disabled or of individual un-employability from the VA or the veterans' service branch.

2023 Certified - HISTORY VALUE RECAP

(00) - WCAD

Land		Value	Items	Exempt			
Land - Homesite	(+)	17,078,000	3,701	40,540			
Land - Non Homesite	(+)	42,486,430	10,740	7,340,240			
Land - Productivity Market	(+)	21,251,980	2,211	0			
Land - Income	(+)	0	0	0			
Total Land Market Value	(=)	80,816,410	16,652		Total Land Value:	(+)	80,816,410
Improvements		Value	Items	Exempt			
Improvements - Homesite	(+)	424,113,030	3,626	1,013,880			
New Improvements - Homesite	(+)	3,369,650	191	2,370			
Improvements - Non Homesite	(+)	222,987,780	2,321	71,805,620			
New Improvements - Non Homesite	(+)	17,301,670	283	7,922,570			
Improvements - Income	(+)	0	0	0			
Total Improvement Value	(=)	667,772,130	6,421		Total Imp Value:	(+)	667,772,130
Personal		Value	Items	Exempt			
Personal - Homesite	(+)	16,158,580	214	0			
New Personal - Homesite	(+)	562,800	29	0			
Personal - Non Homesite	(+)	57,536,650	891	3,300			
New Personal - Non Homesite	(+)	4,530,690	80	0			
Total Personal Value	(=)	78,788,720	1,214		Total Personal Value:	(+)	78,788,720
Total Real Estate & Personal Mkt Value	(=)	827,377,260	24,287				
Minerals		Value	Items				
Mineral Value	(+)	4,494,707,170	68,168				
Mineral Value - Real	(+)	345,142,850	41				
Mineral Value - Personal	(+)	2,352,032,080	2,911				
Total Mineral Market Value	(=)	7,191,882,100	71,120		Total Min Mkt Value:	(+)	7,191,882,100
Total Market Value	(=)	8,019,259,360			Total Market Value:	(=/+)	8,019,259,360
Ag/Timber *does not include protested		Value	Items				
Land Timber Gain	(+)	0	0		Land Timber Gain:	(+)	0
Productivity Market	(+)	21,251,980	2,211				
Land Ag 1D	(-)	1,020	1				
Land Ag 1D1	(-)	1,112,250	2,210				
Land Ag Tim	(-)	0	0				
Productivity Loss:	(=)	20,138,710	2,211		Productivity Loss:	(-)	20,138,710
Losses		Value	Items				
Less Real Exempt Property	(-)	88,144,460	460	(includes Prorated Exempt of 15,940)			
Less \$2500 Inc. Real Personal	(-)	130,630	116		Total Market Taxable:	(=)	7,999,120,650
Less Disaster Exemption	(-)	0	0				
Less Real/Personal Abatements	(-)	0	0				
Less Community Housing	(-)	0	0				
Less Freeport	(-)	0	0				
Less Allocation	(-)	0	0				
Less MultiUse	(-)	0	0				
Less Goods In Transit (Real & Industrial)	(-)	0	0				
Less Historical	(-)	0	0				
Less Solar/Wind Power	(-)	0	0		Total Protested Value:		0
Less Vehicle Leased for Personal Use	(-)	0	0		Protested % of Total Market :		0.00 %
Less Real Protested Value	(-)	0	0				
Less 10% Cap Loss	(-)	83,397,458	2,010				
Less TCEQ/Pollution Control	(-)	77,737,950	94				
Less VLA Loss	(-)	0	0				
Less Mineral Exempt Property	(-)	64,970,250	246				
Less \$500 Inc. Mineral Owner	(-)	398,670	4,967				
Less Mineral Abatements	(-)	31,176,640	1				
Less Mineral Freeports	(-)	88,990	1				
Less Interstate Commerce	(-)	0	0				
Less Foreign Trade	(-)	0	0		Total Losses:	(-)	346,045,048
Less Mineral Unknown	(-)	0	0		Total Appraised Value:(=/+)		7,653,075,602
Less Mineral Protested Value	(-)	0	0		Total Exemptions*:	(-)	0
Total Losses (includes Prod. Loss)	(=)	366,183,758			<i>* See breakdown on following page</i>		
Total Appraised Value	(=)	7,653,075,602			Net Taxable Value:		7,653,075,602

2023 Certified - HISTORY VALUE RECAP

(00) - WCAD

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,575	883	0	43	0	0	0	73	28	0	0

Owner and Parcel Counts

Total Parcels*:	88,939*	Parcel count is figured by parcel per ownership sequences.
Total Owners:	19,582	

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+)	0
SS of a Service Member Ported Amount	(+)	0
SS of a First Responder Ported Amount	(+)	0
SS of DV Donated Home Ported Amount	(+)	0
SS of 100% DV Ported Amount	(+)	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+)	0
Senior S	(+)	0
Disabled B	(+)	0
DV 100%	(+)	0
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
Total Reimbursable (=)		0
Local Discount	(+)	0
Disabled Veteran	(+)	0
Optional 65	(+)	0
Local Disabled	(+)	0
State Homestead	(+)	0
Total Exemptions (=)		0 (includes Ported/Charity Amounts)

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$637,250	
Exempt Value of First Time Partial Exemption	\$0	
New AG/Timber		Industrial/Utility/Personal Property New Value
Market	\$0	Taxable \$91,703,340
Taxable	\$0	
Value Loss	\$0	
New Improvement/Personal		Grand Total New Value
Market	\$17,839,870	Taxable \$109,543,210
Taxable	\$17,839,870	

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$118,952	3,680	Market \$437,744,830
Taxable \$97,799		Taxable \$369,267,892
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$118,481	3,720	Market \$440,752,250
Taxable \$97,450		Taxable \$372,071,942
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$116,227	3,935	Market \$457,354,540
Taxable \$95,036		Taxable \$383,530,092
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$77,219	215	Market \$16,602,290
Taxable \$53,263		Taxable \$11,458,150

2023 Certified - HISTORY VALUE RECAP

(00) - WCAD

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
999	1	0.0000	0	0	0	0	0	0	3,550	3,550	3,550
9*	1	0.0000	0	0	0	0	0	0	3,550	3,550	3,550
A1	3,679	3,459.7693	16,907,900	0	0	16,907,900	434,299,770	0	0	451,207,670	376,649,892
A2	494	823.6131	1,707,010	0	0	1,707,010	20,715,060	119,090	0	22,541,160	19,241,270
A*	4,173	4,283.3824	18,614,910	0	0	18,614,910	455,014,830	119,090	0	473,748,830	395,891,162
B1	45	35.9285	433,950	0	0	433,950	14,745,320	0	0	15,179,270	15,174,520
B2	23	10.4783	95,480	0	0	95,480	2,142,000	0	0	2,237,480	2,237,480
B*	68	46.4068	529,430	0	0	529,430	16,887,320	0	0	17,416,750	17,412,000
C1	5,321	16,859.6004	11,130,550	0	0	11,130,550	3,179,320	0	0	14,309,870	14,309,870
C*	5,321	16,859.6004	11,130,550	0	0	11,130,550	3,179,320	0	0	14,309,870	14,309,870
D1	2,211	314,730.4768	0	1,113,270	21,251,980	1,113,270	0	0	0	1,113,270	1,113,270
D2	45	0.0000	0	0	0	0	2,157,430	0	0	2,157,430	2,157,430
D*	2,256	314,730.4768	0	1,113,270	21,251,980	1,113,270	2,157,430	0	0	3,270,700	3,270,700
E	3,358	163,246.9682	13,037,030	0	0	13,037,030	3,478,190	0	0	16,515,220	16,449,030
E1	89	2,486.4476	374,210	0	0	374,210	4,608,560	0	0	4,982,770	4,654,260
E*	3,447	165,733.4158	13,411,240	0	0	13,411,240	8,086,750	0	0	21,497,990	21,103,290
F1	852	2,708.1452	7,170,660	0	0	7,170,660	76,123,350	21,310	45,000	83,360,320	83,356,530
F1	852	2,708.1452	7,170,660	0	0	7,170,660	76,123,350	21,310	45,000	83,360,320	83,356,530
F2	140	312.7922	920,550	0	0	920,550	23,991,040	0	345,097,850	370,009,440	338,832,800
F2	140	312.7922	920,550	0	0	920,550	23,991,040	0	345,097,850	370,009,440	338,832,800
F*	992	3,020.9374	8,091,210	0	0	8,091,210	100,114,390	21,310	345,142,850	453,369,760	422,189,330
G1	62,915	0.0000	0	0	0	0	0	0	04,372,570,370	4,372,570,370	4,372,570,370
G1C	29	0.0000	0	0	0	0	0	0	56,758,490	56,758,490	56,758,490
G*	62,944	0.0000	0	0	0	0	0	0	04,429,328,860	4,429,328,860	4,429,328,860
J1	29	0.0000	0	0	0	0	0	0	184,180	184,180	184,180
J2	16	5.7781	43,910	0	0	43,910	515,900	23,140	2,315,060	2,898,010	2,898,010
J3	20	726.7000	53,290	0	0	53,290	125,060	0	275,968,640	276,146,990	276,082,810
J3A	5	0.0000	0	0	0	0	0	0	4,582,940	4,582,940	4,429,450
J4	58	0.9312	15,930	0	0	15,930	260,600	4,290	13,488,210	13,769,030	13,769,030
J4A	4	0.0000	0	0	0	0	0	0	599,140	599,140	599,140
J5	16	4.5703	52,300	0	0	52,300	0	0	47,573,440	47,625,740	47,625,740
J5A	2	0.0000	0	0	0	0	0	0	30,160	30,160	30,160
J6	1,234	944.5219	177,380	0	0	177,380	502,190	45,770	1,002,036,130	1,002,761,470	940,504,480
J6A	2	0.0000	0	0	0	0	0	0	1,872,920	1,872,920	1,872,920
J7	11	19.5943	56,050	0	0	56,050	177,250	30,490	587,110	850,900	849,150
J8	606	0.0000	0	0	0	0	0	0	149,170,120	149,170,120	146,962,100
J8A	4	0.0000	0	0	0	0	0	0	82,380	82,380	82,380
J8B	100	0.0000	0	0	0	0	0	0	4,578,590	4,578,590	3,805,470
J*	2,107	1,702.0958	398,860	0	0	398,860	1,581,000	103,690	1,503,069,020	1,505,152,570	1,439,695,020
L1	352	0.0000	0	0	0	0	0	34,572,790	0	34,572,790	34,572,790
L1	352	0.0000	0	0	0	0	0	34,572,790	0	34,572,790	34,572,790
L2A	49	0.0000	0	0	0	0	0	0	32,180,890	32,180,890	32,180,890
L2B	3	0.0000	0	0	0	0	0	0	4,907,990	4,907,990	4,907,990
L2C	87	0.0000	0	0	0	0	0	0	98,075,250	98,075,250	97,986,260
L2D	33	0.0000	0	0	0	0	0	0	4,914,020	4,914,020	4,914,020
L2E	3	0.0000	0	0	0	0	0	0	2,112,920	2,112,920	2,112,920
L2F	13	0.0000	0	0	0	0	0	0	65,987,250	65,987,250	62,828,850
L2G	235	0.0000	0	0	0	0	0	0	148,459,330	148,459,330	139,360,970
L2H	72	0.0000	0	0	0	0	0	0	12,265,810	12,265,810	12,265,810
L2I	3	0.0000	0	0	0	0	0	0	22,720	22,720	22,720
L2J	112	0.0000	0	0	0	0	0	0	2,593,030	2,593,030	2,593,030

2023 Certified - HISTORY VALUE RECAP

(00) - WCAD

Category Code Breakdown												
Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable	
L2K	3	0.0000	0	0	0	0	0	0	7,553,710	7,553,710	7,553,710	
L2L	42	0.0000	0	0	0	0	0	0	4,458,620	4,458,620	4,433,230	
L2M	120	0.0000	0	0	0	0	0	0	32,393,100	32,393,100	32,393,100	
L2O	17	0.0000	0	0	0	0	0	0	428,239,370	428,239,370	428,239,370	
L2P	38	0.0000	0	0	0	0	0	0	1,925,230	1,925,230	1,925,230	
L2Q	30	0.0000	0	0	0	0	0	0	2,870,270	2,870,270	2,870,270	
L2	860	0.0000	0	0	0	0	0	0	848,959,510	848,959,510	836,588,370	
L*	1,212	0.0000	0	0	0	0	0	34,572,790	848,959,510	883,532,300	871,161,160	
M1	689	0.0000	0	0	0	0	6,650	43,829,430	0	43,836,080	38,685,340	
M1'	1	0.0000	0	0	0	0	0	25,320	0	25,320	25,320	
M*	690	0.0000	0	0	0	0	6,650	43,854,750	0	43,861,400	38,710,660	
XB	116	30.4117	7,450	0	0	7,450	0	113,790	9,390	130,630	0	
XC	4,967	0.0000	0	0	0	0	0	0	398,670	398,670	0	
XV	705	18,788.9284	7,380,780	0	0	7,380,780	80,744,440	3,300	64,970,250	153,098,770	0	
X*	5,788	18,819.3401	7,388,230	0	0	7,388,230	80,744,440	117,090	65,378,310	153,628,070	0	
		88,999	525,195.6555	59,564,430	1,113,270	21,251,980	60,677,700	667,772,130	78,788,720	191,882,100	7,999,120,650	653,075,602



WARD COUNTY 2023 TAX RATES

COUNTY	0.56700
FMLR	<u>0.05300</u>
TOTAL RATE	0.62000
CITY OF MONAHANS	0.35000
CITY OF GRANDFALLS	0.17601
CITY OF WICKETT	0.15084
WARD CO WTR IMP DIST #2	0.00904
MWP ISD M&O	0.66920
MWP ISD I&S	<u>0.34317</u>
TOTAL RATE	1.01237
GR ISD M&O	0.70840
GR ISD I&S	<u>0.45500</u>
TOTAL RATE	1.16340
PBT ISD M&O	0.69310
PBT ISD I&S	<u>0.32690</u>
	1.02000
Ward County, MWP ISD, Monahans	1.98237
Ward County, MWP ISD	1.63237
Ward County, MWP ISD, Wickett	1.78321
Ward County, GR ISD	1.78340
Ward County, GR ISD, Grandfalls	1.95941
Ward County, GR ISD, Grandfalls, WD #2	1.96845
Ward County, GR ISD, WD #2	1.79244
Ward County, PBT ISD	1.64000

2023 RATIO STUDY ANALYSIS

The results of the 2023 study are reflected in the recommendations of the appraiser.

Category A – After analysis, the sales in the ratio study indicate a median level of appraisal of 88% for residential properties. Manufactured home sales indicate a median of 65%. The sales price available was consideration due to the fact that most of the transactions indicated some sort of “vendor’s lien”. Sales that were non-arm’s length, or considered outliers were omitted. For residential cost tables, the following recommendations are being made

Frame Classes 1 through 9: 25% upward adjustment

Brick Classes 6 through 9: 30% upward adjustment

Brick Classes 13 through 14: 10% upward adjustment

MANF HME S & D: 30% upward adjustment

Category C/D – Sales of Category C (vacant lots) indicate the need for an adjustment. Land tables have not been updated since 1993. Based on a median of 28%, with a somewhat limited sample, a conservative adjustment is recommended. At this time, it is recommended to adjust Square Foot Method tables by .05/sf.

Category F – Based upon commercial sales, although the sample is somewhat limited, at this time it is recommended adjust the “RV Space” tables to the following:

RV Space 1: \$1,000/space

RV Space 2: \$2,000/space

RV Space 3: \$3,000/space

AG VALUES – After analysis of surveys and information that was provided by the ag board, the following recommendations are made to be applied to ag schedules.

AP3 - \$4.90/ACRE

AP4 - \$4.41/ACRE

AP5 - \$3.92/ACRE

AP6 - \$3.68/ACRE

AP7 - \$2.45/ACRE

AP8 - \$1.96/ACRE

BIENNIAL PROPERTY VALUE STUDY OR METHODS AND ASSISTANCE PROGRAM

PTAD (Property Tax Assistance Division of the Comptroller's Office) alternates between a Property Value Study (PVS) and a Methods and Assistance Program (MAP) review for each appraisal district in the State of Texas. Ward CAD has its PVS in even numbered years and its MAP review in odd numbered years.

The PVS is conducted to determine the degree of uniformity of and the median level of appraisal by the appraisal district to determine the taxable value of property for school funding purposes.

The MAP reviews the governance of the appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used to determine compliance with generally accepted standards, procedures, and methodology.

2022 PVS STUDY

MWPISD- Within Confidence Interval

GRISD- Within Confidence Interval

2023 MAP REVIEW

The district had its biennial MAP reviews in 2023. The MAPS reviews the governance of the appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used to compliance with generally accepted standards, procedures, and methodology. The comptroller's office submits recommendations that will allow the district to comply with laws, rules, regulations, appraisal practices or operating best practices. Recommendations must be implemented within one year. There were five mandatory pass/fail questions and four major areas of importance. The district's scoring was as follows:

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	Pass
Is the implementation of the appraisal districts most recent reappraisal plan current?	Pass
Are the appraisal district's records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	Pass
Are values reproducible using the appraisal district's written procedures and appraisal records?	Pass

Appraisal District Activities	RATING
Governance	Meets all
Taxpayer Assistance	Meets all
Operating Procedures	Meets all
Appraisal Standards, Procedures and Methodology	Meets all

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement – The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x100
Governance	16	16	100
Taxpayer Assistance	11	11	100
Operating Procedures	21	21	100
Appraisal Standards, Procedures & Methodology	18	18	100

2023 APPEAL DATA

Ward CAD has an open door policy and works very well with the taxpayers and entities it serves. The CAD staff takes the time needed to listen to the property owner's concerns, explain to property owners how the appraisal and appeal process works and to answer any questions allowed by law. If the staff cannot answer a question or is not allowed to address an issue the property owner is directed to the Chief Appraiser or the Appraiser responsible for the property type in question. Most property owner issues are settled without the need of formal appeal. If the property owner and Appraisal District cannot come to an agreement then a formal hearing before the Appraisal Review Board (ARB) is scheduled.

The ARB is a quasi-judicial body appointed by the Ward CAD Board of Directors. The ARB is empowered to equalize values of all properties in the Appraisal District in relation to fair market value and to hear taxpayer appeals through hearings for those that dispute their value or other issues affecting the taxpayer. The ARB is charged with the function of providing an impartial review of the appraisal records prepared by the Appraisal District. The ARB does not work for the Appraisal District but rather, they arbitrate between the taxpayer and the Appraisal District to settle any disputes they are allowed by law to address.

2023 ARB MEMBERS – Marielena Sacnz – Chairman Robert Roeber – Secretary Cathy Anthony

Local Property – Protests filed	144			
Resolved in informal	26			
Failed to appear	19			
Formal hearings	2 Affidavit	2 Personal	0 Phone	
Mineral/Industrial – Protests filed	925			
Resolved in informal	564			
Failed to appear	11			
Formal hearings	5 Affidavit	0 Personal	4 Phone	
District Court – Appeals filed	0			
Local property	0			
Mineral/Industrial	0			
Arbitration – Appeals filed	0			
Local property	0			
Mineral/Industrial	0			

LEGISLATIVE CHANGES

The Texas Legislature meets in odd-numbered years. Customarily, the Property Tax Assistance Division of the Texas Comptroller of Public Accounts publishes a booklet explaining the Texas Property Tax Law changes for the legislative session. You may come by the Appraisal District for a copy or print a copy from the Comptroller's website at <http://comptroller.texas.gov/taxes/property-tax/legal-resource.php>

TEXAS PROPERTY TAX CALENDAR

APPRAISAL PHASE

January 1 – May 15

Lien attaches to property January 1
Ward CAD records property ownership and determines property value as of January 1
Ward CAD adds new records, removes old records, and identifies property situs
Ward CAD reviews, approves or denies exemptions and special use appraisals
Property owners submit renditions
Chief Appraiser sends Notices of Appraised Value

EQUALIZATION PHASE

May 15 – July 20

Chief Appraiser presents records to Appraisal Review Board (ARB)
ARB reviews records prepared by the Appraisal District
ARB hears taxing unit challenges and taxpayer protests
ARB presents changes based on hearings to the Chief Appraiser and notifies property owners by written order
ARB approves appraisal records by July 20
Chief Appraiser certifies appraisal roll to each taxing unit
Most changes to appraisal roll after certification must be reviewed by ARB

ASSESSMENT PHASE

July 25 – October 1

Assessor receives certified appraisal roll from the Chief Appraiser and presents it to the taxing units governing body for review with budget preparation
Assessor calculates the effective and rollback tax rates
Taxing unit publishes the calculated rates and other financial information for taxpayer review
Taxing unit governing body holds public hearings, adopts tax rate and finalizes budget
Assessor calculates a bill for each taxpayer and mails by October 1 or as soon as practicable

COLLECTION PHASE

October 1 – Until Collected

Taxes due when bill received and delinquent if not paid by February 1
Collectors send supplemental bills based on updates and changes from the Appraisal District and ARB
Tax bills mailed after January 10, delinquency date is the first day of the next month that provides at least 21 days after date of mailing for payment of taxes.
Collectors send out delinquent bills and take legal action to secure payment of overdue taxes, penalties, and interest

The Board will consider written complaints about the policies and procedures of the Appraisal District, Appraisal Review Board, and the Board of Directors and any other matter within the jurisdiction of the Board of Directors.

The Board will not consider complaints addressing any of the grounds for challenge and protests before the Appraisal Review Board. The Board of Directors has no authority to overrule the Chief Appraiser or Appraisal Review Board's decision on value, correction, or protest.

If the Chief Appraiser (or Board Chairman) is investigating the complaint, he/she must report on the status of the complaint at least quarterly, to both the taxpayer and the Board until the complaint is resolved, unless notification would jeopardize an investigation.

If a complaint is filed that the Board must resolve, the Board shall notify the parties of the complaint unless notice would jeopardize an undercover investigation, at least quarterly and until final disposition of the complaint.

In order to file a complaint, the following procedures should be followed:

1. The complaint must be in writing and must adequately describe the specific facts, which give rise to the complaint.
2. The Chief Appraiser will research the complaint for remedies. If the complaint is against the Chief Appraiser, then the Board Chairman will do the research. If the Chief Appraiser and the taxpayer can resolve the problem, the Chief Appraiser will report along with the resolution to the Board at the next meeting. If the complaint cannot be resolved through this manner, the complaint will be placed on the agenda as an action item at the next meeting of the Board. At this meeting, the taxpayer will be given the opportunity to present the written complaint to the Board in person.
3. The taxpayer must give the Chief Appraiser or Board Chairman adequate time to research the complaint and attempt to resolve the situation. If the complaint must be presented to the Board, adequate time must be allowed in order for the district to call a meeting and comply with the posting requirements of the Open Meetings Act.
4. A taxpayer must further outline to the Chief Appraiser any special assistance or arrangements that will be required in order to make his presentation to the Board, such as translators for non-English speaking or deaf persons, or special needs of a person having any physical, mental, or development disability. This service must be requested at least 72 hours in advance of the meeting.
5. If a taxpayer has a physical impairment and cannot present his complaint in writing, the complaint can be recorded on cassette tape and the tape will be played for the Board in lieu of written complaint.

A written complaint may be filed with the Board at:

Board of Directors
Ward County Appraisal District
PO Box 905
Monahans, TX 79756