

# **Ward County Appraisal District**

**Annual Report  
2019**

## **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 Appraisal District is governed by a five member Board of Directors. In compliance with a resolution signed by Ward County and Monahans – Wickett – Pyote I.S.D. The Board is appointed by the Ward County Commissioners Court.

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

Joel Griner

Mark Kuhn

### **AGRICULTURAL ADVISORY BOARD**

Edward Cox – Chairman

Vicki Yates

Cathy Anthony

Larry Hunt

### **APPRAISAL DISTRICT STAFF AND CERTIFICATIONS**

The appraisal district staff consists of three 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

Dora Lopez – Appraisal Tech

Ron Procter – Data Entry

## 2019 APPRAISAL DATA

Ward County is a rural, sparsely populated area. The 2019 Census lists population of the county is 11,998. 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 2019, the entities served by Ward CAD and the values certified to each were as follows:

Ward County	4,963,768,239
MWP ISD	3,036,985,119
GFR ISD	210,445,870
PBT ISD	1,527,591,600 Mineral, Industrial, & Utilities (I&S) 1,371,576,350 Mineral, Industrial, & Utilities (M&O) 13,730,360 Local Real & Personal Property
City of Monahans	435,665,603
City of Wickett	27,552,770
City of Grandfalls	4,932,210
Ward County Water District #2	244,454,340

## 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

**Count of Homesteads**

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,570	825	0	74	0	0	0	79	16	0	0

**Owner and Parcel Counts**

Total Parcels\*: 64,297 \* Parcel count is figured by parcel per ownership sequences.  
 Total Owners: 19,292

**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
<b>Total Reimbursable (=)</b>		0
Local Discount	(+)	0
Disabled Veteran	(+)	0
Optional 65	(+)	0
Local Disabled	(+)	0
State Homestead	(+)	0
<b>Total Exemptions</b>	<b>(=)</b>	<b>0 (includes Ported/Charity Amounts)</b>

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	\$6,830
Exempt Value of First Time Partial Exemption	\$0
<b>New AG/Timber</b>	
Market	\$0
Taxable	\$0
Value Loss	\$0
<b>New Improvement/Personal</b>	
Market	\$15,294,880
Taxable	\$15,294,350

**Average Values\* (includes protested & exempt value)**

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$95,831	3,599	Market \$344,898,470
Taxable \$66,765		Taxable \$243,541,899
<b>Average Homestead Value A* and E*</b>	<b>Parcels</b>	<b>Total Homestead Value A* and E*</b>
Market \$95,719	3,648	Market \$349,183,430
Taxable \$66,781		Taxable \$246,941,119
<b>Average Homestead Value A* and E* and M1</b>	<b>Parcels</b>	<b>Total Homestead Value A* and E* and M1</b>
Market \$92,710	3,824	Market \$354,524,430
Taxable \$65,051		Taxable \$252,118,989
<b>Average Homestead Value M1</b>	<b>Parcels</b>	<b>Total Homestead Value M1</b>
Market \$30,346	176	Market \$5,341,000
Taxable \$29,410		Taxable \$5,177,870

2019 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
A1	3,627	2,974.506	14,019,010	0	0	14,019,010	339,612,340	0	0	353,631,350	251,174,989
A2	447	697.909	1,263,060	0	0	1,263,060	11,256,770	32,810	0	12,552,640	10,398,230
A*	4,074	3,672.415	15,282,070	0	0	15,282,070	350,869,110	32,810	0	366,183,990	261,573,219
B1	37	33.578	372,950	0	0	372,950	14,070,360	0	0	14,443,310	14,416,710
B2	24	12.532	87,650	0	0	87,650	1,983,700	0	0	2,071,350	2,071,350
B*	61	46.110	460,600	0	0	460,600	16,054,060	0	0	16,514,660	16,488,060
C1	5,317	17,296.964	10,395,510	0	0	10,395,510	3,977,520	0	0	14,373,030	14,373,030
C*	5,317	17,296.964	10,395,510	0	0	10,395,510	3,977,520	0	0	14,373,030	14,373,030
D1	2,337	330,952.370	0	1,407,260	21,908,070	1,407,260	0	0	0	1,407,260	1,407,260
D2	53	0.000	0	0	0	0	2,344,250	0	0	2,344,250	2,344,250
D*	2,390	330,952.370	0	1,407,260	21,908,070	1,407,260	2,344,250	0	0	3,751,510	3,751,510
E	3,176	148,852.226	13,294,680	0	0	13,294,680	2,841,830	0	0	16,136,510	15,971,320
E1	114	1,946.324	557,820	0	0	557,820	4,619,210	0	0	5,177,030	4,386,780
E*	3,290	150,798.550	13,852,500	0	0	13,852,500	7,461,040	0	0	21,313,540	20,358,100
F1	656	1,595.127	5,162,940	0	0	5,162,940	65,032,050	0	90,000	70,284,990	70,248,250
F1	656	1,595.127	5,162,940	0	0	5,162,940	65,032,050	0	90,000	70,284,990	70,248,250
F2	114	277.709	777,350	0	0	777,350	25,132,380	0	299,693,800	325,603,530	325,028,240
F2	114	277.709	777,350	0	0	777,350	25,132,380	0	299,693,800	325,603,530	325,028,240
F*	770	1,872.836	5,940,290	0	0	5,940,290	90,164,430	0	299,783,800	395,888,520	395,276,490
G1	38,921	0.000	0	0	0	0	0	0	2,915,641,750	2,915,641,750	2,915,641,750
G3E	1	0.000	0	0	0	0	0	0	20,000	20,000	20,000
G*	38,922	0.000	0	0	0	0	0	0	2,915,661,750	2,915,661,750	2,915,661,750
J1	30	0.000	0	0	0	0	0	0	255,060	255,060	255,060
J2	22	8.188	42,650	0	0	42,650	366,360	98,210	1,711,990	2,219,210	2,219,210
J3	18	729.700	53,290	0	0	53,290	175,430	0	102,729,970	102,958,690	102,899,180
J3A	1	0.000	0	0	0	0	0	0	85,060	85,060	85,060
J4	41	0.931	14,190	0	0	14,180	299,460	11,330	13,607,730	13,921,700	13,921,700
J4A	7	0.000	0	0	0	0	0	0	1,270,820	1,270,820	1,270,820
J5	16	4.570	47,090	0	0	47,090	0	0	35,128,960	35,176,050	35,176,050
J5A	2	0.000	0	0	0	0	0	0	30,160	30,160	30,160
J6	997	977.314	181,280	0	0	181,280	622,380	69,320	546,809,800	547,682,780	540,709,010
J6A	9	0.000	0	0	0	0	0	0	17,681,540	17,681,540	17,658,240
J7	12	19.594	55,170	0	0	55,170	294,920	37,440	600,410	987,940	987,940
J8	622	0.000	0	0	0	0	0	0	105,644,790	105,644,790	105,464,230
J8A	4	0.000	0	0	0	0	0	0	82,380	82,380	82,380
J8B	136	0.000	0	0	0	0	0	0	3,742,510	3,742,510	3,742,510
J*	1,917	1,737.298	393,660	0	0	393,660	1,747,550	216,300	829,381,180	831,738,690	824,501,550
L1	398	0.000	0	0	0	0	0	32,610,276	0	32,610,276	32,610,276
L1T	24	0.000	0	0	0	0	0	0	15,791,490	15,791,490	15,791,490
L1	422	0.000	0	0	0	0	0	32,610,276	15,791,490	48,401,766	48,401,766
L2	6	0.000	0	0	0	0	0	301,155	0	301,155	301,155
L2A	68	0.000	0	0	0	0	0	0	33,093,280	33,093,280	33,093,280
L2B	4	0.000	0	0	0	0	0	0	4,305,760	4,305,760	4,305,760
L2C	79	0.000	0	0	0	0	0	0	67,331,090	67,331,090	67,331,090
L2D	45	0.000	0	0	0	0	0	0	19,318,300	19,318,300	19,318,300
L2E	6	0.000	0	0	0	0	0	0	7,326,900	7,326,900	7,326,900
L2F	21	0.000	0	0	0	0	0	0	87,690,560	87,690,560	82,024,260
L2G	273	0.000	0	0	0	0	0	0	185,643,900	185,643,900	184,260,000
L2H	109	0.000	0	0	0	0	0	0	21,612,630	21,612,630	21,612,630
L2I	3	0.000	0	0	0	0	0	0	68,060	68,060	68,060
L2J	125	0.000	0	0	0	0	0	0	2,952,500	2,952,500	2,952,500

2019 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
2K	3	0.000	0	0	0	0	0	0	2,786,680	2,786,680	2,786,680
L2L	49	0.000	0	0	0	0	0	0	4,407,220	4,407,220	4,363,420
L2M	161	0.000	0	0	0	0	0	0	63,421,930	63,421,930	63,421,930
L2O	11	0.000	0	0	0	0	0	0	1,255,290	1,255,290	1,255,290
L2P	29	0.000	0	0	0	0	0	0	1,039,040	1,039,040	1,039,040
L2Q	22	0.000	0	0	0	0	0	0	2,478,610	2,478,610	2,478,610
L2S	1	0.000	0	0	0	0	0	0	45,000	45,000	45,000
L2	1,015	0.000	0	0	0	0	0	301,155	504,776,750	505,077,905	497,983,905
L*	1,437	0.000	0	0	0	0	0	32,911,431	520,568,240	553,479,671	546,385,671
M1	663	0.000	0	0	0	0	9,750	18,528,630	0	18,538,380	18,373,710
M1*	1	0.000	0	0	0	0	0	25,580	0	25,580	25,580
M*	664	0.000	0	0	0	0	9,750	18,554,210	0	18,563,960	18,399,290
O	2	2.150	8,770	0	0	8,770	0	0	0	8,770	8,770
O*	2	2.150	8,770	0	0	8,770	0	0	0	8,770	8,770
XA1	29	11.299	85,910	0	0	85,910	2,749,030	0	0	2,834,940	0
XA2	1	0.482	3,150	0	0	3,150	21,650	0	0	24,800	0
XB	29	9.000	530	0	0	530	0	5,290	1,160	6,980	0
XB1	17	12.777	175,550	0	0	175,550	2,713,660	0	0	2,889,210	0
XC	4,827	0.000	0	0	0	0	0	0	405,840	405,840	0
XC1	182	653.518	1,391,320	0	0	1,391,320	8,605,980	0	0	9,997,300	0
XC2	16	2.684	57,150	0	0	57,150	430	0	0	57,580	0
XC3	2	2.634	7,080	0	0	7,080	0	0	0	7,080	0
XD1	29	2,585.320	509,540	0	0	509,540	48,750	0	0	558,290	0
XD2	33	14,176.673	441,380	0	0	441,380	0	0	0	441,380	0
D5	1	1.219	780	0	0	780	0	0	0	780	0
XE	1	3.464	140	0	0	140	0	0	0	140	0
XE1	2	36.330	3,630	0	0	3,630	9,900	0	0	13,530	0
XF1	175	1,312.854	4,333,050	0	0	4,333,050	61,140,910	0	0	65,473,960	0
XF2	1	2.090	4,180	0	0	4,180	89,060	0	0	93,240	0
XJ4	1	0.627	17,750	0	0	17,750	79,250	0	0	97,000	0
XL1	2	0.000	0	0	0	0	0	3,300	0	3,300	0
XV	176	0.000	0	0	0	0	0	0	42,721,830	42,721,830	0
X*	5,524	18,810.972	7,031,140	0	0	7,031,140	75,458,620	8,590	43,128,830	125,627,180	0
	64,368	525,189.663	53,364,540	1,407,260	21,908,070	54,771,800	548,086,330	51,723,341	4,608,523,800	5,263,105,271	5,016,777,440

**WARD COUNTY  
2019 TAX RATES**

COUNTY	0.62300
FMLR	<u>0.06700</u>
TOTAL RATE	0.69000

CITY OF MONAHANS	0.33000
CITY OF GRANDFALLS	0.24988
CITY OF WICKETT	0.14853
WARD CO WTR IMP DIST #2	0.01372

MWP ISD M&O	0.97000
MWP ISD I&S	<u>0.50000</u>
TOTAL RATE	1.47000

GR ISD M&O	0.97000
GR ISD I&S	<u>0.36703</u>
TOTAL RATE	1.33703

PBT ISD M&O	0.970
PBT ISD I&S	<u>0.155</u>
	1.125

Ward County, MWP ISD, Monahans	2.49000
Ward County, MWP ISD	2.16000
Ward County, MWP ISD, Wickett	2.30853
Ward County, GR ISD	2.02703
Ward County, GR ISD, Grandfalls	2.27691
Ward County, GR ISD, Grandfalls, WD #2	2.29063
Ward County, GR ISD, WD #2	2.04075
Ward County, PBT ISD	1.81500

## **2019 RATIO STUDY ANALYSIS**

The results of the 2019 study are reflected in the recommendations of the appraiser.

**Category A** – Due to the lack of arm's length market transactions for 2019, there was not enough information to recommend any increase or decrease to cost schedule. Sales will continue to be monitored and adjustments will be made when a representative sample of market sales is available.

**Category C** – As in previous years, arm's length transactions are very limited, and do not indicate a clear market trend, therefore no class adjustments were recommended. Sales will continue to be monitored and adjustments will be made when a larger sample becomes available.

**Category D** – As in previous years, arm's length transactions are very limited. Sale will continue to be monitored and adjustments will be made when a larger sample becomes available.

**Category F** – Not enough information to track any trend or give any recommendation. Sales will continue to be monitored and adjustment will be made when a representative sample of market sale becomes available.



**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.

**2019 PVS STUDY**

Coefficient of dispersion (the lower the COD, the greater uniformity in appraised values)

Median level of appraisal (the overall level of appraisals)

**2019 MAP REVIEW**

The district had its biennial MAP reviews in 2019. 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. In the comptroller’s preliminary report date September 12, 2019 the district had one recommendation that needed to be completed. 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 Standers, 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	14	14	100
Taxpayer Assistance	10	10	100
Operating Procedures	20	20	100
Appraisal Standards, Procedures and Methodology	18	18	100

## **2019 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.

### **2019 ARB MEMBERS**

Robert Roeber – Chairman

Brian Franks

Calvin Carrell

## **BIENNIAL PROPERTY VALUE STUDY OR METHODS AND ASSISTANCE PROGRAM**

The Comptroller's Office Property Tax Assistance Division alternates between a Property Value Study and a Methods and Assistance Program 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.

## **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

**Addendum #1**

**WARD COUNTY APPRAISAL DISTRICT**

**EXEMPTION CODES**

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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 percent and is age 65 or older; or a disabled veteran whose disability consists of the loss or use of one or more limbs, total blindness in one or both eyes, or paraplegia -----  
\$12,000

**Residence Homestead of 100 Percent or Totally Disabled Veteran**

First, the veteran must receive 100 percent disability compensation from the VA due to the veterans' service connected disability. Second, the veteran must have a rating of 100 percent disabled or of individual unemployability from the VA or the veterans' service branch.

# WARD COUNTY APPRAISAL DISTRICT

## LEGISLATIVE CHANGES

The following are some of the changes made by the 85<sup>th</sup> Legislature relating to property appraisal and taxation.

### Exemptions

#### H.B. 150

Amends/Enacts: §§11.132 and 33.06 Tax Code

Effective: January 1, 2018 (if H.J.R. 21 is approved by voters)

#### H.J.R. 21

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Election November 7, 2018

Current law provides an exemption for a homestead donated by a charitable organization to a disabled veteran at no cost to the veteran. This proposed constitutional amendment would expand the exemption to include a homestead sold by a charitable organization to a disabled veteran for less than its estimated market value. The bill would require that the property be sold to the veteran for no more than half of its value as estimated by the charitable organization. The veteran could pay with cash or give the charitable organization a note and a mortgage. H.B. 150 is also discussed under the heading *Collections*.

#### H.B. 626

Amends/Enacts: §§11.431 and 11.439 Tax Code

Effective: September 1, 2017

A homestead exemption application may be filed up to two years after the delinquency date for the tax year in question. A disabled veteran may file for an exemption under §11.22 up to five years after the delinquency date for the tax year in question. In either case, an appraisal district will have to notify the TAC within thirty days after granting an application, and the TAC will then have sixty days in which to pay any tax refund.

#### H.B. 1101

Amends/Enacts: §11.43 Tax Code

Effective: January 1, 2018

If a disabled veteran receives a total homestead exemption based on the V.A.'s determination that he has a permanent total disability, the appraisal district may not require the veteran to reapply for the exemption in a later year.

#### H.B. 2019

Amends/Enacts: §§1.04, 11.432, 23.127, 25.08, and 32.03 Tax Code; §1201.010, 1201.205, 1201.206, and

1201.217 Occupations Code

Effective: September 1, 2017

A homestead exemption application for a manufactured home will have to be accompanied by a sales purchase agreement or other applicable contract or agreement or the payment receipt showing that the applicant was the purchaser of the home or an affidavit to that effect. This bill is also discussed under the heading *Appraisals*.

#### H.B. 2228

Amends/Enacts: §§11.4391, 21.09, 22.23, 41.11 and 41.44 Tax Code

Effective: January 1, 2018

A property owner may not file an application for a Freeport exemption, even a late application, after June 15. This bill is also discussed under the headings *Appraisals and Appraisal Districts and ARBs*.

S.B. 15 Amends/Enacts: §§11.134, 11.42, 11.43, 11.431, 26.10 and 26.112 Tax Code; §403.302 Government Code Effective: January 1, 2018 (if S.J.R. 1 is approved by voters)

#### S.J.R. 1

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Election November 7, 2018

This proposed constitutional amendment and related bill would provide a total homestead exemption to the surviving spouse of a first responder killed or fatally injured in the line of duty. The surviving spouse would lose the exemption if she remarried. She could transfer the exemption in a fixed dollar amount from one homestead to another.

#### S.B. 277

Amends/Enacts: §§312.0021 and 313.024 Tax Code

Effective: September 1, 2017

A property may not receive a tax abatement if a wind-powered energy device is installed on the property and if that device is within twenty-five nautical miles of a military aviation facility. The bill will not affect tax abatement agreements or devices already in existence. The bill will not apply to a device installed or constructed as part of an expansion or repowering of an existing project. This bill is also discussed under the heading, *Miscellaneous*.

All property of a navigation district will be exempted from taxation. This bill may be unconstitutionally broad to the extent that it applies to property owned by a navigation district but not used for public purposes.

**S.B. 1345**

**Amends/Enacts: §11.18 Tax Code**

**Effective: January 1, 2018**

The general charitable exemption will be expanded to include an organization that provides tax return preparation services and assistance with other financial matters to beneficiaries without regard to their ability to pay.

**S.B. 1969**

**Amends/Enacts: §11.23 Tax Code**

**Effective: April 1, 2019**

This bill makes minor, non-substantive changes to the law exempting property of county fair associations

## Appraisals

**H.B. 777**

**Amends/Enacts: §23.523 Tax Code**

**Effective: Immediately**

Under certain circumstances, a member of the armed services can keep an open-space agricultural appraisal even if his land temporarily ceases to qualify. The person will have to show that: 1) he was deployed or stationed outside Texas; and 2) he intends to restore the land's qualifications for the ag appraisal within 180 days after returning. He will have to notify the appraisal district no later than 30 days after being deployed. The bill does not say what happens if a returning soldier fails to restore his land's qualifications for the agricultural appraisal.

**H.B. 2019**

**Amends/Enacts: §§1.04, 11.432, 23.127, 25.08 and 32.03 Tax Code; §1201.010, 1201.205, 1201.206, and**

**1201.217 Occupations Code**

**Effective: September 1, 2017**

This voluminous bill would make many changes to statutes concerning manufactured homes. The TDHCA document now called a statement of ownership and location will be changed to a statement of ownership. The copy filed in the deed records to turn a home into real property will not have to be certified. A landowner applying for a statement for a home abandoned on his land will have to provide an affidavit stating that the name of the person to whom title will be transferred is the same name listed in the real property or tax records indicating the current ownership of the land. In connection with an application for a statement of ownership for a used home that was not in a retailer's inventory or that is being converted from personal property to real property, the statement required from the TAC will have to indicate that with respect to each January 1 occurring in the eighteen-month period preceding the sale, there were no perfected and enforceable taxes due that had not been extinguished and canceled on the home. The TDHCA will not issue the statement of ownership without receiving the TAC's statement.

The TDHCA will maintain a searchable Internet database of information regarding manufactured home ownership records, lien records, installation records, license holder records, manufacturers' monthly shipment reports, and enforcement actions. The database will include all lien information on statements of ownership. The TDHCA's reports to chief appraisers will also be posted on the Department's website.

For purposes of the sales-based tax on retail manufactured housing inventories, the definition of inventory will be the same definition found in the Occupations Code, i.e., new and used manufactured homes that: 1) a retailer has designated as the retailer's inventory for sale pursuant to the process implemented by the TDHCA; and 2) are not used as residential dwellings when designated as inventory. An appraisal district will have to appraise those homes as manufactured-housing inventory.

This bill is also discussed under the heading *Exemptions*.

**H.B. 2228**

**Amends/ Enacts: §§11.4391, 21.09, 22.23, 41.11, and 41.44 Tax Code**

**Effective: January 1, 2018**

A property owner claiming interstate allocation will have to file its application before April 1. If the property was not appraised in the preceding year, the deadline for application would be the 30th day after the date the owner receives a notice of appraised value. A chief appraiser may extend the deadline up to thirty days for good cause.

In a county where one or more taxing units allow the Freeport exemption, property owners will have to file their renditions no later than April 1, although, if a property owner requests more time, the appraisal district will have to extend the deadline until May 1. The district may extend the deadline another 15 days for good cause. Renditions for property regulated by the Public Utility Commission, the Railroad Commission, the Federal Surface Transportation Board, or the Federal Energy Regulatory Commission must be filed no later than April 30. A chief appraiser may extend the deadline by fifteen days for good cause.

This bill is also discussed under the headings *Exemptions and Appraisal Districts and ARBs*.

**H.B. 3103**

**Amends/Enacts: §11.01 Tax Code**

**Effective: Immediately**

This bill seems intended to provide some guidance concerning when property becomes taxable in Texas as a result of being used here continually. Property will be taxable if it is used in Texas three or more times on regular routes or for three or more completed assignments occurring in close succession throughout the year. Assignments will be considered to be in close succession if they occur "in sequence within a short period at intervals from the beginning to the end of the year."

**S.B. 526**

**Amends/Enacts: §§23.52 and 23.73 Tax Code**

Effective: September 1, 2017

**S.B. 594**

Amends/Enacts: §§23.52 and 23.73 Tax Code

Effective: January 1, 2018

Current law requires the governor and several other high-level state officials to review and approve any revisions of the comptroller's agricultural and timber appraisal manuals. Under these bills, a revision of the AG manual will require the "review and counsel" of only the Department of Agriculture. A revision of the timber manual will require the "review and counsel" of only the Texas A&M Forest Service.

**S.B. 1459**

Amends/Enacts: §§23.524 Tax Code

Effective: Immediately (applies to agreements signed after May 19, 2017)

A citrus grower will not lose his open space agricultural appraisal if he temporarily ceases to use his land to the degree of intensity generally accepted in the area and if he is fighting a pest infestation under an agreement with state or federal authorities. The grower can keep the ag appraisal for up to five years under those conditions.

#### Appraisal Districts and ARBs

**H.B. 455**

Amends/Enacts: §41.45 Tax Code

Effective: September 1, 2017 for protests filed after that date

A property owner may appear for his ARB hearing and present his arguments to the ARB by telephone. The property owner may not present evidence via telephone. His evidence will have to come in the form of a written affidavit. A property owner who wants to appear by telephone must have to notify the ARB at least ten days before his hearing. An ARB may propose that a property owner appear by telephone, but it may not compel the owner to do so. The ARB will have to have speaker phone or other equipment that will allow everyone in the hearing room to hear the property owner.

**H.B. 804**

Amends/Enacts: §41.413 Tax Code

Effective: September 1, 2017

This bill concerns a lessee contractually obligated to pay the taxes on leased property. The property owner receiving a notice of appraised value will have ten days in which to send a copy to the lessee. The owner will not have to send the copy if the lessee waives that right in the lease or if the lease prohibits the lessee from filing a protest. If a lessee demonstrates to the appraisal district that the lessee is contractually responsible for the taxes, the district will have to send the lessee a copy of the notice within five days of sending it to the property owner. The duplicate notice will not be necessary if the district posts the appraised value of the property on its website within that five days. The bill also recognizes the right of a lessee to appoint an agent.

**H.B. 2228**

Amends/Enacts: §§11.4391, 21.09, 22.23, 41.11 and 41.44 Tax Code

Effective: January 1, 2018

Protests would have to be filed no later than May 15 or thirty days after the delivery of appraisal notices, whichever were later. There would no longer be a separate deadline for protests concerning homesteads. This bill is also discussed under the headings *Exemptions and Appraisals*.

**S.B. 945**

Amends/Enacts: §25.25 Tax Code

Effective: Immediately

At any time, a chief appraiser can correct an erroneous denial or cancellation of: a homestead exemption if the homeowner is disabled or over 65 or the surviving spouse of someone disabled or over 65; a severely disabled veteran's homestead exemption; or another disabled veteran's exemption.

**S.B. 1286**

Amends/Enacts: §§41.45, 41A.061 and 41A.07 Tax Code

Effective: September 1, 2017

The comptroller will create rules governing the exchange and presentation of electronic evidence at ARB hearings. Those rules will also address audiovisual equipment made available for use by property owners and their agents. This bill is also discussed under the heading *Appraisal District Litigation and Arbitration*.

**S.B. 1767**

Amends/Enacts: §§25.25, 41.47 and 41.66 Tax Code

Effective: January 1, 2018

In an ARB hearing, the property owner will be able to choose whether to present her case before or after the appraisal district presents its case.

#### Appraisal District Litigation and Arbitration

**S.B. 731**

Amends/Enacts: §§41A.01, 41A.03 and 41A.06 Tax Code

Effective: September 1, 2017

A property appraised at up to \$5 million may be the subject of an appeal through binding arbitration. If the property is appraised at more than \$3 million and is not the owner's homestead, the deposit required for the arbitration will be \$1,550 and the arbitrator's fee will be \$1,500.

**S.B. 1286**

**Amends/Enacts: §§41.45, 41A.061 and 41A.07 Tax Code**

**Effective: September 1, 2017**

Parties to an arbitration will no longer be given the opportunity to select their arbitrator; the comptroller will simply appoint one. The comptroller will have to appoint an arbitrator who lives in the county or, if there were no arbitrator in the county, an arbitrator who lives somewhere in Texas. An arbitrator may not handle cases from a county if, during the preceding five years, she has: 1) acted as a tax consultant in the county; 2) been an officer or employee of that county's appraisal district; or 3) served on that county's ARB. The comptroller may refuse to assign cases to an arbitrator for good cause including repeated bias or misconduct by the arbitrator. An arbitrator may also be removed from the comptroller's registry for repeated bias or misconduct. This bill is also discussed under the heading *Appraisal Districts and ARBs*.

**Assessment**

**H.B. 3198**

**Amends/Enacts: §23.55 Tax Code**

**Effective: September 1, 2017**

Land will not cease to qualify for open-space ag appraisal merely because a lessee under an oil and gas lease begins conducting oil and gas operations (under the Railroad Commission's jurisdiction) on the land if the portion of the land on which oil and gas operations are not being conducted otherwise continues to qualify.

**Collections**

**H.B. 150**

**Amends/Enacts: §§11.132 and 33.06 Tax Code**

**Effective: January 1, 2018**

The interest rate on deferred taxes will be lowered from eight percent to five percent. This bill is also discussed under the heading *Exemptions*.

**H.B. 217**

**Amends/Enacts: §33.06 Tax Code**

**Effective: September 1, 2017**

The right to defer the collection of taxes on a homestead will extend to disabled veterans, specifically any property owner qualified to receive an exemption under §11.22.

**H.B. 1128**

**Amends/Enacts: §§34.01 and 34.07 Tax Code**

**Effective: September 1, 2017**

A tax sale of real property, other than an online sale, will have to take place between 10 a.m. and 4 p.m. on the first Tuesday of a month. If the first Tuesday falls on January 1 or July 4, the sale will occur on the following Wednesday. An online sale may begin at any time and must conclude at 4 p.m. on the first Tuesday of a month (Wednesday if the first Tuesday falls on January 1 or July 4).

**H.B. 1346**

**Amends/Enacts: §23.1242 Tax Code**

**Effective: September 1, 2017**

A heavy equipment dealer will have until the 20<sup>th</sup> of each month to file its monthly statement concerning its sales during the preceding month and to make its monthly pre-payment of inventory taxes.

**H.B. 2989**

**Amends/Enacts: §26.15 Tax Code**

**Effective: Immediately**

If a change to a tax roll results in a refund being due, the TAC will pay the refund to the property owner who paid the tax, not to a new owner.

**H.B. 3389**

**Amends/Enacts: §33.73 Tax Code**

**Effective: September 1, 2017**

This bill concerns delinquent-tax suits heard by tax masters. It will require the district clerk to collect the fees taxed as costs of suit and award the fees to the master regardless of the disposition of the suit. But fees will not be collected or paid in a suit dismissed by the master unless he has: 1) held at least one hearing; or 2) spent an amount of time preparing for the suit that is equivalent to the time typically required to conduct a hearing.

**S.B. 492**

**Amends/Enacts: §130.006 Local Government Code**

**Effective: Immediately**

A county TAC can turn bad checks and dishonored credit card invoices over to a private collection agency. The agency can charge the deadbeat a bad-check fee of between \$15 and \$30.

**S.B. 1047**

**Amends/Enacts: §§31.031 and 31.032 Tax Code**

**Effective: January 1, 2018**



This bill makes some technical revisions and corrections to laws that allow some property owners to pay their taxes in installments. People with the right to pay their homestead taxes in installments will include: 1) disabled homeowners and those over sixty-five who qualify for the \$10,000 school-tax exemption; and 2) disabled veterans (and surviving spouses) who qualify for disabled veterans' exemptions.

The bill also addresses installment payments on properties damaged by disasters. The ordinary delinquency dates for the four installments are February 1, April 1, June 1 and August 1. The first payment must be accompanied by a notice explaining that the taxes will be paid in installments. A taxpayer will have this option even if the first payment is made in the month following the first delinquency date.

#### School Finance and Value Studies

##### S.B. 1353

Amends/Enacts: §§13.054 and 41.002 Education Code

Effective: Immediately

The calculation of the wealth limitation imposed on a school district under §41.002(e) and (g) is changed by substituting 1.17 for the old figure of 1.5.

The bill could also provide some additional state money to a school district that annexes an academically unacceptable district.

##### H.B. 21

Amends/Enacts: §§12.106, 13.054, 29.026, 29.027, 42.103, 42.451 - 42.460, 42.602-42.609, and 46.032

Education Code

Effective: September 1, 2017

This bill provides some grant money and ASATR (Additional State Aid for Tax Reduction) hold-harmless to some school districts, but it would not change the way that school districts assess or collect taxes.

This bill will create the Texas Commission on Public School Finance to study current methods of financing public education and to develop recommendations for improvements. The Commission will consist of: 1) four members appointed by the governor; 2) four members appointed by the lieutenant governor; 3) four members appointed by the speaker of the house; and 4) a member of the State Board of Education selected by the Board's chair. The Commission will present its recommendations in advance of the legislature's 2019 regular session.

#### Miscellaneous

##### H.B. 457

Amends/Enacts: §25.025 Tax Code

Effective: Immediately

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units will be expanded to include the spouse or surviving spouse of a current or former peace officer, and the adult child of a current peace officer.

##### H.B. 1278

Amends/Enacts: §25.025 Tax Code, §§552.117 and 552.117 Government Code.

Effective: Immediately

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units is expanded to include and current or former district attorneys, criminal district attorneys and county or municipal attorneys with jurisdiction over criminal law or child protective services matters.

##### H.B. 1861

Amends/Enacts: §552.139 Government Code

Effective: Immediately

A governmental body's records concerning routine efforts to prevent, detect, investigate, or mitigate a computer security incident, including information contained in or derived from an information security log will be confidential.

##### H.B. 3107

Amends/Enacts: §§552.221 552.261, 552.275 and 552.3215 Government Code

Effective: September 1, 2017

This bill makes several amendments to the Public Information Act, most of which seem to address frivolous or burdensome requests for information. For example, a request will be considered withdrawn if the requestor does not inspect the records or pay for having copies sent to him within sixty days. A governmental body may establish monthly as well as yearly time limits on the amount of time its personnel are required to spend producing information for a requestor. The monthly time limit could be as low as fifteen hours. A governmental body is not required to comply with a requestor who has not paid the body's costs of responding to his previous requests. The news media are excepted from these provisions.

##### S.B. 42

Amends/Enacts: §25.025 Tax Code

Effective: September 1, 2017

Under this court-security bill, the list of people who can have their home addresses kept confidential by appraisal districts and taxing units will be expanded to include a federal or state judge or the spouse of a federal or state judge. The rule applies to a judge on the date the Office of Court Administration of the Texas Judicial System notifies the appraisal district of the judge's qualification for office.

##### S.B. 79

Amends/Enacts: 552.221 Government Code

Effective: September 1, 2017

Current law gives a "political subdivision" responding to a public-information request the option of telling the requestor where the information can be found on the subdivision's Internet website. This bill extends that option to any governmental body.

**S.B. 256**

**Amends/Enacts: §25.025 Tax Code**

**Effective: Immediately**

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units is expanded to include not only victims of family violence but also victims of sexual assault or abuse, stalking or human trafficking. The bill specifies how a victim will establish their right to have their address kept confidential. Generally, they can provide a copy of a protective order or provide "other independent documentary evidence." A victim participating in the Attorney General's address confidentiality program can provide proof of their certification under that program.

**S.B. 277**

**Amends/Enacts: §§312.0021 and 313.024 Tax Code**

**Effective: September 1, 2017**

A property may not receive a school-tax value limitation if a wind-powered energy device is installed on the property and if that device is within twenty-five nautical miles of a military aviation facility. The bill will not affect value limitation agreements or devices already in existence. This bill is also discussed under the heading, *Exemptions*.

**S.B. 510**

**Amends/Enacts: §25.025 Tax Code**

**Effective: Immediately**

The list of people who can have their home addresses kept confidential by appraisal districts and taxing units will be expanded to include current and former employees of federal or state judges.

**S.B. 625**

**Amends/Enacts: §§403.0241, 403.0242 Government Code; §§203.061 and 203.062 Local Government Code Effective: September 1, 2017**

The comptroller will create an Internet database containing financial and tax rate information about special purpose districts. The districts in the database will not include school or junior-college districts but will include other districts that are authorized to impose property or sales taxes, to impose assessments, or to charge fees. In order to be included, a district must, during the most recent fiscal year: 1) have had bonds outstanding; 2) have had gross receipts from operations, loans, taxes, or contributions in excess of \$250,000; or 3) have had cash and temporary investments in excess of \$250,000. The database will include information about each district including: the name of each board member; the name of the person serving as the district's general manager; the name of the district's utility operator; the name of the district's TAC; the district's tax rates; its account balances, debts and other financial information. Districts will have to provide the information to the comptroller. A district that fails to do so will be included on a noncompliance list and may be subjected to a \$1,000 fine for every thirty days that it remains out of compliance. The comptroller will have the database created and posted by September 1, 2018 and will update the information annually.

**S.B. 929**

**Amends/Enacts: §6.231 Tax Code**

**Effective: Immediately (doesn't apply to TACs currently holding office)**

A county TAC who assesses or collects property taxes will have to complete at least 40 hours of continuing education courses on assessment and collection, including a course dedicated to Chapter 26 of the Tax Code, not later than the first anniversary of the date on the TAC first took office. The law applies to only a TAC whose first term of office begins after May 18, 2017.

**S.B. 1086**

**Amends/Enacts: §156.155 Tax Code**

**Effective: Immediately**

The Comptroller may no longer post on the Internet information about a hotel's taxable receipts. The information will still be available on request under the Public Information Act.

**S.B. 1576**

**Amends/Enacts §25.025 Tax Code**

**Effective: September 1, 2017 (applies to requests for information filed after that date)**

This bill adds to the list of persons who may request their home address to be exempt from disclosure. The list will include current or former employees of the Texas Civil Commitment Office.

## EXEMPTIONS

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

## **TAXPAYER COMPLAINT PROCEDURES**

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 797596