



Ward County Appraisal District

**Annual Report
2022**

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

Joel Griner

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

Melissa Cobos – Deputy Appraiser

Summer Gaddis – Appraiser Tech

Maria Venzor – Appraiser Tech

2022 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 2022, Ward County Appraisal District (Ward CAD) appraised new properties and **reappraised all existing properties** in the City of Monahans, following the city limit boundary lines, Thorntonville and that portion of the MWPID that portion of the MWPID inside the city limit boundary lines. Ward CAD contracted with Pritchard and Abbott, Inc. to conduct the appraisal of approximately 5,853 Real and Personal Properties and 59,314 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 2022, the entities served by Ward CAD and the values certified to each were as follows:

Ward County	6,302,493,842
MWP ISD	3,928,706,602
GFR ISD	157,894,770
PBT ISD	1,845,637,400 Mineral, Industrial, & Utilities (I&S) 1,697,948,850 Mineral, Industrial, & Utilities (M&O) 16,264,820 Local Real & Personal Property
City of Monahans	496,042,032
City of Wickett	27,690,820
City of Grandfalls	7,384,760
Ward County Water District #2	267,336,310

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
		\$3,000	ADDITIONAL FOR ALL
30	MWPISD	20%	ALL (\$5,000 MINIMUM)
		\$5,000	ALL STATE MANDATE
		\$35,000	ALL STATE MANDATE
		\$10,000	OVER 65
		\$10,000	S/S DISABILITY
		%	DAV
31	PBTISD	20%	ALL (\$5,000 MINIMUM)
		\$5,000	ALL STATE MANDATE
		\$20,000	ALL STATE MANDATE
		\$10,000	OVER 65
		\$10,000	S/S DISABILITY
		%	DAV
32	GRISD	20%	ALL (\$5,000 MINIMUM)
		\$5,000	ALL STATE MANDATE
		\$20,000	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
13	CITY OF THORTONVILLE		

**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.

2022 Certified - HISTORY VALUE RECAP

(00) - WCAD

Land		Value	Items	Exempt			
Land - Homesite	(+)	14,924,460	3,670	43,080			
Land - Non Homesite	(+)	39,474,880	10,766	6,698,700			
Land - Productivity Market	(+)	21,205,160	2,191	0			
Land - Income	(+)	0	0	0			
Total Land Market Value	(=)	75,604,500	16,627		Total Land Value:	(+)	75,604,500
Improvements		Value	Items	Exempt			
Improvements - Homesite	(+)	383,780,520	3,613	1,008,420			
New Improvements - Homesite	(+)	4,980,240	200	0			
Improvements - Non Homesite	(+)	208,644,690	2,296	71,606,460			
New Improvements - Non Homesite	(+)	6,460,410	153	54,810			
Improvements - Income	(+)	0	0	0			
Total Improvement Value	(=)	603,865,860	6,262		Total Imp Value:	(+)	603,865,860
Personal		Value	Items	Exempt			
Personal - Homesite	(+)	9,663,360	201	0			
New Personal - Homesite	(+)	214,700	18	0			
Personal - Non Homesite	(+)	51,807,970	876	3,300			
New Personal - Non Homesite	(+)	6,755,750	113	0			
Total Personal Value	(=)	68,441,780	1,208		Total Personal Value:	(+)	68,441,780
Total Real Estate & Personal Mkt Value	(=)	747,912,140	24,097				
Minerals		Value	Items				
Mineral Value	(+)	3,906,555,950	61,350				
Mineral Value - Real	(+)	311,406,040	38				
Mineral Value - Personal	(+)	1,672,887,880	2,779				
Total Mineral Market Value	(=)	5,890,849,870	64,167		Total Min Mkt Value:	(+)	5,890,849,870
Total Market Value	(=)	6,638,762,010			Total Market Value:	(=/+)	6,638,762,010
Ag/Timber *does not include protested		Value	Items				
Land Timber Gain	(+)	0	0		Land Timber Gain:	(+)	0
Productivity Market	(+)	21,205,160	2,191				
Land Ag 1D	(-)	920	1				
Land Ag 1D1	(-)	1,002,540	2,190				
Land Ag Tim	(-)	0	0				
Productivity Loss:	(=)	20,201,700	2,191		Productivity Loss:	(-)	20,201,700
Losses		Value	Items				
Less Real Exempt Property	(-)	79,419,000	461 (includes Prorated Exempt of 4,230)				
Less \$2500 Inc. Real Personal	(-)	127,730	120		Total Market Taxable:	(=)	6,618,560,310
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	(-)	75,655,748	1,840				
Less TCEQ/Pollution Control	(-)	37,540,950	63				
Less VLA Loss	(-)	0	0				
Less Mineral Exempt Property	(-)	52,349,080	226				
Less \$500 Inc. Mineral Owner	(-)	381,300	4,799				
Less Mineral Abatements	(-)	0	0				
Less Mineral Freeports	(-)	0	0				
Less Interstate Commerce	(-)	0	0				
Less Foreign Trade	(-)	0	0		Total Losses:	(-)	245,473,808
Less Mineral Unknown	(-)	0	0		Total Appraised Value:(=/+)		6,373,086,502
Less Mineral Protested Value	(-)	0	0		Total Exemptions*:	(-)	0
Total Losses (includes Prod. Loss)	(=)	265,675,508			<i>* See breakdown on following page</i>		
Total Appraised Value	(=)	6,373,086,502			Net Taxable Value:		6,373,086,502

2022 Certified - HISTORY VALUE RECAP

(00) - WCAD

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,557	886	0	47	0	0	0	71	22	0	0

Owner and Parcel Counts

Total Parcels*: 81,980* Parcel count is figured by parcel per ownership sequences.
 Total Owners: 19,352

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

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
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	

Total Exemptions (=) 0 (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$67,080
Exempt Value of First Time Partial Exemption	\$0
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$18,356,290
Taxable	\$18,356,290

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$108,542	3,657	Market \$396,941,250
Taxable \$88,484		Taxable \$329,570,382
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$108,353	3,695	Market \$400,365,990
Taxable \$88,326		Taxable \$332,521,362
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$105,259	3,897	Market \$410,195,750
Taxable \$85,846		Taxable \$340,699,112
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$48,662	202	Market \$9,829,760
Taxable \$40,483		Taxable \$8,177,750

2022 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	3,678	3,428.0662	14,943,960	0	0	14,943,960	397,012,910	0	0	411,956,870	340,007,782
A2	480	719.7610	1,333,700	0	0	1,333,700	15,306,010	48,300	0	16,688,010	15,279,330
A*	4,158	4,147.8272	16,277,660	0	0	16,277,660	412,318,920	48,300	0	428,644,880	355,287,112
B1	42	35.9591	394,760	0	0	394,760	14,437,400	0	0	14,832,160	14,826,550
B2	22	10.3738	81,720	0	0	81,720	1,910,870	0	0	1,992,590	1,992,590
B*	64	46.3329	476,480	0	0	476,480	16,348,270	0	0	16,824,750	16,819,140
C1	5,344	17,168.7642	9,659,740	0	0	9,659,740	3,299,660	0	0	12,959,400	12,959,400
C*	5,344	17,168.7642	9,659,740	0	0	9,659,740	3,299,660	0	0	12,959,400	12,959,400
D1	2,191	314,674.1821	0	1,003,460	21,205,160	1,003,460	0	0	0	1,003,460	1,003,460
D2	44	0.0000	0	0	0	0	1,916,580	0	0	1,916,580	1,916,580
D*	2,235	314,674.1821	0	1,003,460	21,205,160	1,003,460	1,916,580	0	0	2,920,040	2,920,040
E	3,413	163,113.0454	13,392,800	0	0	13,392,800	4,965,980	0	0	18,358,780	18,276,160
E1	95	2,979.2460	482,190	0	0	482,190	4,824,610	0	0	5,306,800	4,744,830
E*	3,508	166,092.2914	13,874,990	0	0	13,874,990	9,790,590	0	0	23,665,580	23,020,990
F1	785	2,243.7813	6,152,920	0	0	6,152,920	63,160,830	21,530	45,000	69,380,280	69,380,280
F1	785	2,243.7813	6,152,920	0	0	6,152,920	63,160,830	21,530	45,000	69,380,280	69,380,280
F2	135	293.5092	821,450	0	0	821,450	22,830,260	0	311,361,040	335,012,750	335,012,750
F2	135	293.5092	821,450	0	0	821,450	22,830,260	0	311,361,040	335,012,750	335,012,750
F*	920	2,537.2905	6,974,370	0	0	6,974,370	85,991,090	21,530	311,406,040	404,393,030	404,393,030
G1	56,287	0.0000	0	0	0	0	0	0	3,808,723,440	3,808,723,440	3,808,723,440
G1C	29	0.0000	0	0	0	0	0	0	45,094,100	45,094,100	45,094,100
G*	56,316	0.0000	0	0	0	0	0	0	3,853,817,540	3,853,817,540	3,853,817,540
J1	29	0.0000	0	0	0	0	0	0	176,530	176,530	176,530
J2	17	5.4797	38,650	0	0	38,650	298,770	41,060	2,147,860	2,526,340	2,526,340
J3	20	726.7000	53,290	0	0	53,290	125,060	0	248,284,310	248,462,660	248,394,630
J3A	2	0.0000	0	0	0	0	0	0	40,620	40,620	1,620
J4	56	0.9312	14,180	0	0	14,180	268,520	10,670	12,610,280	12,903,650	12,903,650
J4A	4	0.0000	0	0	0	0	0	0	1,004,460	1,004,460	1,004,460
J5	16	4.5703	47,090	0	0	47,090	0	0	42,857,310	42,904,400	42,904,400
J5A	2	0.0000	0	0	0	0	0	0	30,160	30,160	30,160
J6	1,129	944.5219	174,110	0	0	174,110	579,240	69,320	847,710,810	848,533,480	826,380,830
J6A	2	0.0000	0	0	0	0	0	0	1,949,770	1,949,770	1,949,770
J7	9	19.5943	55,170	0	0	55,170	251,620	30,710	672,770	1,010,270	1,010,270
J8	606	0.0000	0	0	0	0	0	0	140,810,730	140,810,730	140,443,940
J8A	4	0.0000	0	0	0	0	0	0	82,380	82,380	82,380
J8B	101	0.0000	0	0	0	0	0	0	4,546,670	4,546,670	3,991,270
J9	2	0.0000	0	0	0	0	0	0	7,230	7,230	7,230
J*	1,999	1,701.7974	382,490	0	0	382,490	1,523,210	151,760	302,931,890	1,304,989,350	1,281,807,480
L1	355	0.0000	0	0	0	0	0	38,003,120	0	38,003,120	38,003,120
L1	355	0.0000	0	0	0	0	0	38,003,120	0	38,003,120	38,003,120
L2A	52	0.0000	0	0	0	0	0	0	31,652,470	31,652,470	31,652,470
L2B	4	0.0000	0	0	0	0	0	0	9,537,750	9,537,750	9,537,750
L2C	89	0.0000	0	0	0	0	0	0	69,208,600	69,208,600	69,208,600
L2D	31	0.0000	0	0	0	0	0	0	2,052,230	2,052,230	2,052,230
L2E	4	0.0000	0	0	0	0	0	0	3,207,770	3,207,770	3,207,770
L2F	10	0.0000	0	0	0	0	0	0	37,402,390	37,402,390	33,498,390
L2G	242	0.0000	0	0	0	0	0	0	155,491,920	155,491,920	145,067,270
L2H	66	0.0000	0	0	0	0	0	0	17,929,270	17,929,270	17,929,270
L2I	1	0.0000	0	0	0	0	0	0	960	960	960
L2J	119	0.0000	0	0	0	0	0	0	2,615,600	2,615,600	2,615,600
L2K	5	0.0000	0	0	0	0	0	0	2,827,380	2,827,380	2,827,380

2022 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
L2L	44	0.0000	0	0	0	0	0	0	3,816,860	3,816,860	3,786,430
L2M	109	0.0000	0	0	0	0	0	0	30,827,940	30,827,940	30,827,940
L2O	10	0.0000	0	0	0	0	0	0	24,220	24,220	24,220
L2P	31	0.0000	0	0	0	0	0	0	1,288,200	1,288,200	1,288,200
L2Q	23	0.0000	0	0	0	0	0	0	2,072,430	2,072,430	2,072,430
L2	840	0.0000	0	0	0	0	0	0	369,955,990	369,955,990	355,596,910
L*	1,195	0.0000	0	0	0	0	0	38,003,120	369,955,990	407,959,110	393,600,030
M1	693	0.0000	0	0	0	0	6,900	30,078,670	0	30,085,570	28,433,560
M1'	1	0.0000	0	0	0	0	0	25,580	0	25,580	25,580
M*	694	0.0000	0	0	0	0	6,900	30,104,250	0	30,111,150	28,459,140
XB	120	40.7101	9,230	0	0	9,230	950	109,520	8,030	127,730	0
XC	4,799	0.0000	0	0	0	0	0	0	381,300	381,300	0
XV	687	18,782.9903	6,744,380	0	0	6,744,380	72,669,690	3,300	52,349,080	131,766,450	2,600
X*	5,606	18,823.7004	6,753,610	0	0	6,753,610	72,670,640	112,820	52,738,410	132,275,480	2,600
	82,039	525,192.1861	54,399,340	1,003,460	21,205,160	55,402,800	603,865,860	68,441,780	5,890,849,870	6,618,560,310	6,373,086,502



WARD COUNTY 2022 TAX RATES

COUNTY	0.62500
FMLR	<u>0.06500</u>
TOTAL RATE	0.69000
CITY OF MONAHANS	0.35000
CITY OF GRANDFALLS	0.21256
CITY OF WICKETT	0.15246
WARD CO WTR IMP DIST #2	0.01014
MWP ISD M&O	0.85460
MWP ISD I&S	<u>0.15777</u>
TOTAL RATE	1.01237
GR ISD M&O	0.85460
GR ISD I&S	<u>0.50357</u>
TOTAL RATE	1.35817
PBT ISD M&O	0.8546
PBT ISD I&S	<u>0.2059</u>
	1.0605
Ward County, MWP ISD, Monahans	2.05237
Ward County, MWP ISD	1.70237
Ward County, MWP ISD, Wickett	1.85483
Ward County, GR ISD	2.04817
Ward County, GR ISD, Grandfalls	2.26073
Ward County, GR ISD, Grandfalls, WD #2	2.26644
Ward County, GR ISD, WD #2	2.05831
Ward County, PBT ISD	1.7505

2022 RATIO STUDY ANALYSIS

The results of the 2022 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 87% for residential properties. Sales that were non arm's-length, or considered outliers were omitted. Sales in the study indicate an upward trend in Frame classes 7-9 and 10-12. Sales also indicate an upward trend in Brick classes 7-9 and 10-12. The sales also indicate the need for some minor adjustments to Brick classes 13-14.

Category C/D – Sales are limited. At this time it is recommended to maintain current land schedules, but continue to gather sales but continue to gather sales as they occur.

Category F – Due to lack of sales, no recommendation can be given at this time. Continue to gather and enter market transactions for further analysis. If more sales are gathered and any adjustment is necessary it can be made at that time.

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 - \$4.40/ac

AP4 - \$4.96/ac

AP5 - \$3.30/ac

AP6 - \$3.68/ac

AP7 - \$2.20/ac

AP8 - \$1.76/ac

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

2021 MAP REVIEW

The district had its biennial MAP reviews in 2021. 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 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	16	16	100
Taxpayer Assistance	8	8	100
Operating Procedures	14	14	100
Appraisal Standards, Proc	11	11	100

2022 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.

2022 ARB MEMBERS – Brian Franks – Chairman Robert Roeber Marielena Saenz – Secretary

Local Property – Protests filed	132			
Resolved in informal	116			
Failed to appear	12			
Formal hearings	3 Affidavit	1 Personal	0 Phone	
Mineral/Industrial – Protests filed	784			
Resolved in informal	757			
Failed to appear	25			
Formal hearings	2 Affidavit	0 Personal	0 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