



# **Ward County Appraisal District**

## **Annual Report 2024**

## **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

Criselda Cordova

### **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

Jasmine Ponce- Appraiser Tech

## 2024 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 2024, Ward County Appraisal District (Ward CAD) appraised new properties and reappraised all existing properties in the Pecos Barstow Toyah ISD, Grandfalls Royalty ISD & City of Grandfalls, 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 40,028 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 2024, the entities served by Ward CAD and the values certified to each were as follows:

Ward County	7,374,879,080
MWP ISD	4,626,501,220
GFR ISD	208,070,061
PBT ISD	2,021,055,977 Mineral, Industrial, & Utilities (I&S) 1,889,839,817 Mineral, Industrial, & Utilities (M&O) 20,540,620 Local Real & Personal Property
City of Monahans	622,997,497
City of Wickett	28,917,830
City of Grandfalls	9,891,850
Ward County Water District #2	274,266,640

## **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**

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

**WARD COUNTY APPRAISAL DISTRICT  
EXEMPTION CODES**

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**EXEMPTION CODES**  
**H ---- REGULAR HOMESTEAD**  
**S ---- OVER 65 HOMESTEAD**  
**B ---- S/S DISABILITY**

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**DISABLED VETERANS CODES**

<b>10% Disabled</b>	<b>-----</b>	<b>\$ 5,000</b>
<b>20% Disabled</b>	<b>-----</b>	<b>\$ 5,000</b>
<b>30% Disabled</b>	<b>-----</b>	<b>\$ 7,500</b>
<b>40% Disabled</b>	<b>-----</b>	<b>\$ 7,500</b>
<b>50% Disabled</b>	<b>-----</b>	<b>\$ 10,000</b>
<b>60% Disabled</b>	<b>-----</b>	<b>\$ 10,000</b>
<b>70% Disabled</b>	<b>-----</b>	<b>\$ 12,000</b>
<b>80% Disabled</b>	<b>-----</b>	<b>\$ 12,000</b>
<b>90% Disabled</b>	<b>-----</b>	<b>\$ 12,000</b>
<b>100% Disabled</b>	<b>-----</b>	<b>\$ 12,000</b>

**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**

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**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.**



**2024 Certified History Recap  
Ward County Central Appraisal District**

**(00) - WCAD**

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	12,006,820	2,360	0	Exempt Property	88,327,500	463	61,795,960	270
Non Homesite	(+)	47,645,980	12,144	7,428,870	Under \$500/\$2500	115,120	107	399,636	5,402
Productivity Market	(+)	21,178,560	2,255	0	Abatements	0	0	25,813,670	1
Income	(+)	0	0	0	Freeport	0	0	156,330	1
<b>Total Land (=)</b>		<b>80,831,360</b>	<b>16,759</b>	<b>7,428,870</b>	Goods In Transit	0	0	0	0
<b>Ag/Timber *does not include protested</b>					Protested Value	809,130	15	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	21,178,560	2,255		Mineral Unknown			0	0
Land Ag 1D	(-)	1,000	1		Interstate Commerce			0	0
Land Ag 1D1	(-)	1,095,780	2,251		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		MultiUse	0	0		
<b>Productivity Loss (=)</b>		<b>20,081,780</b>	<b>2,252</b>		Solar/Wind Power	0	0		
<b>Improvements</b>					Vehicle Leased for Personal Use	0	0		
Homesite	(+)	334,148,230	2,349	0	TCEQ/Pollution Control	84,736,360	157	(includes New Pollution Control	
New Homesite	(+)	1,147,640	53	0	Allocation	0	0	Value of 5,265,640)	
Non Homesite	(+)	332,927,580	3,570	80,712,050	Historical	0	0		
New Non Homesite	(+)	7,787,930	179	136,230	Disaster Exemption	0	0		
Income	(+)	0	0	0	Community Housing	0	0		
<b>Total Improvement (=)</b>		<b>676,011,380</b>	<b>6,151</b>	<b>80,848,280</b>	Childcare Facility	0	0		
<b>Personal</b>						<b>173,988,110</b>		<b>88,165,596</b>	
Homesite	(+)	15,279,000	163	0	<b>Total Losses (includes Prod. Loss &amp; Cap Loss) (=)</b>				<b>615,321,220</b>
New Homesite	(+)	233,040	12	0	<b>Total Appraised Value (=)</b>				<b>7,456,930,150</b>
Non Homesite	(+)	59,868,100	935	3,300	<b>Homestead Exemptions</b>		<b>Value</b>	<b># of Items</b>	
New Non Homesite	(+)	8,631,890	97	47,050	Homestead H,S	(+)	0	0	
<b>Total Personal (=)</b>		<b>84,012,030</b>	<b>1,207</b>	<b>50,350</b>	Senior S	(+)	0	0	
<b>Mineral/Industrial/Utility/Personal Property</b>					Disabled B	(+)	0	0	
Minerals/Oil & Gas	(+)	4,783,001,240	68,343		DV 100%	(+)	0	0	
Industrial Real	(+)	320,187,960	46		Surviving Spouse of a Service Member	(+)	0	0	
Industrial/Utility Personal Property	(+)	2,128,207,400	2,987		Surviving Spouse of a First Responder	(+)	0	0	
<b>Total Mineral Market Value (=)</b>		<b>7,231,396,600</b>	<b>71,376</b>		<b>Total Reimbursable (=)</b>		<b>0</b>	<b>0</b>	
<b>Total Real &amp; Personal Market</b>	(+)	<b>840,854,770</b>	<b>24,117</b>	<b>Protested Value:</b>	Local Discount	(+)	0	0	
<b>Total Mineral/Industrial Market</b>	(+)	<b>7,231,396,600</b>	<b>71,376</b>	<b>809,130</b>	Disabled Veteran	(+)	0	0	
<b>Total Market Value (=)</b>		<b>8,072,251,370</b>	<b>95,493</b>		Optional 65	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	263,620,376	17,668	<b>Protested % of</b>	Local Disabled	(+)	0	0	
10% Homestead Cap Loss	(-)	64,457,478	1,567	<b>Market:</b>	State Homestead	(+)	0	0	
20% Circuit Breaker Limitation	(-)	5,007,880	68	<b>0.01 %</b>	Disabled Vet Donated Home (Charity)	(+)	0	0	
<b>Total Market After Cap (=)</b>		<b>7,739,165,636</b>			Surviving Spouse Ported Amounts	(+)	0	0	
Land Timber Gain	(+)	0	0		<b>Total Exemptions (=)</b>		<b>0</b>		
Productivity Loss	(-)	20,081,780	2,252		<b>Total Exemptions* (-)</b>				<b>0</b>
<b>Total Market Taxable (=)</b>		<b>7,719,083,856</b>			<b>00 - WCAD Net Taxable Value (=)</b>				<b>7,456,930,150</b>



**2024 Certified History Recap  
Ward County Central Appraisal District**

**(00) - WCAD**

**Count of Homesteads**

<b>H</b>	<b>S</b>	<b>F</b>	<b>B</b>	<b>D</b>	<b>W</b>	<b>O</b>	<b>DV</b>	<b>DV100</b>	<b>SS First Resp</b>	<b>SS Svc Member</b>
1,555	896	0	50	0	0	0	67	30	0	0

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

**Total Parcels\*:** 89,329\* Parcel count is figured by parcel per ownership  
**Total Owners:** 19,615  
**Total Items:** 95,493

**Special Certified Totals**

<b>Exempt Value of First Time Absolute Exemption</b>	\$282,690		
<b>Exempt Value of First Time Partial Exemption</b>	\$0		
<b>New AG/Timber</b>		<b>Industrial/Utility/Personal Property New Value</b>	
Market	\$0	Taxable	\$112,337,730
Taxable	\$0		
Value Loss	\$0		
<b>New Improvement/Personal</b>		<b>Grand Total New Value</b>	
Market	\$17,617,220	Taxable	\$129,954,950
Taxable	\$17,617,220		

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

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$146,740	2,355	Market	\$345,573,480
Taxable	\$122,074		Taxable	\$287,483,932
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$146,821	2,362	Market	\$346,791,960
Taxable	\$122,110		Taxable	\$288,423,642
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$143,383	2,526	Market	\$362,186,180
Taxable	\$118,520		Taxable	\$299,380,542
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$93,867	164	Market	\$15,394,220
Taxable	\$66,810		Taxable	\$10,956,900



2024 Certified History Recap  
Ward County Central Appraisal District

(00) - WCAD

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A1	3,764	4,363.5106	17,087,480	0	0	17,087,480	438,756,210	0	0	455,843,690	397,454,382
A2	590	1,459.7954	1,963,630	0	0	1,963,630	22,889,610	117,820	0	24,971,060	22,276,430
<b>A*</b>	<b>4,354</b>	<b>5,823.3060</b>	<b>19,051,110</b>	<b>0</b>	<b>0</b>	<b>19,051,110</b>	<b>461,645,820</b>	<b>117,820</b>	<b>0</b>	<b>480,814,750</b>	<b>419,730,812</b>
B1	46	37.0782	441,730	0	0	441,730	16,023,650	0	0	16,465,380	15,721,530
B2	24	10.7125	97,680	0	0	97,680	2,699,910	0	0	2,797,590	2,797,590
<b>B*</b>	<b>70</b>	<b>47.7907</b>	<b>539,410</b>	<b>0</b>	<b>0</b>	<b>539,410</b>	<b>18,723,560</b>	<b>0</b>	<b>0</b>	<b>19,262,970</b>	<b>18,519,120</b>
C1	4,984	16,708.5708	10,372,850	0	0	10,372,850	19,920	0	0	10,392,770	10,368,580
<b>C*</b>	<b>4,984</b>	<b>16,708.5708</b>	<b>10,372,850</b>	<b>0</b>	<b>0</b>	<b>10,372,850</b>	<b>19,920</b>	<b>0</b>	<b>0</b>	<b>10,392,770</b>	<b>10,368,580</b>
D1	2,255	315,049.0039	0	1,096,780	21,178,560	1,096,780	0	0	0	1,096,780	1,096,780
D2	52	0.0000	0	0	0	0	2,578,770	0	0	2,578,770	2,505,650
<b>D*</b>	<b>2,307</b>	<b>315,049.0039</b>	<b>0</b>	<b>1,096,780</b>	<b>21,178,560</b>	<b>1,096,780</b>	<b>2,578,770</b>	<b>0</b>	<b>0</b>	<b>3,675,550</b>	<b>3,602,430</b>
E	3,395	161,682.3495	12,856,850	0	0	12,856,850	2,089,090	0	0	14,945,940	14,705,770
E1	53	1,226.6300	223,790	0	0	223,790	2,054,540	0	0	2,278,330	1,984,050
<b>E*</b>	<b>3,448</b>	<b>162,908.9795</b>	<b>13,080,640</b>	<b>0</b>	<b>0</b>	<b>13,080,640</b>	<b>4,143,630</b>	<b>0</b>	<b>0</b>	<b>17,224,270</b>	<b>16,689,820</b>
F1	1,073	3,826.9672	7,855,760	0	0	7,855,760	85,536,760	21,050	45,000	93,458,570	90,087,490
F1J	2	15.0000	2,550	0	0	2,550	0	0	0	2,550	2,550
F1	1,075	3,841.9672	7,858,310	0	0	7,858,310	85,536,760	21,050	45,000	93,461,120	90,090,040
F2	145	312.7922	920,550	0	0	920,550	21,185,930	0	320,142,960	342,249,440	316,435,770
F2	145	312.7922	920,550	0	0	920,550	21,185,930	0	320,142,960	342,249,440	316,435,770
<b>F*</b>	<b>1,220</b>	<b>4,154.7594</b>	<b>8,778,860</b>	<b>0</b>	<b>0</b>	<b>8,778,860</b>	<b>106,722,690</b>	<b>21,050</b>	<b>320,187,960</b>	<b>435,710,560</b>	<b>406,525,810</b>
G1	62,628	0.0000	0	0	0	0	0	0	4,658,293,230	4,658,293,230	4,399,287,518
G1C	31	0.0000	0	0	0	0	0	0	62,412,290	62,412,290	57,889,460
<b>G*</b>	<b>62,659</b>	<b>0.0000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,720,705,520</b>	<b>4,720,705,520</b>	<b>4,457,176,978</b>
J1	29	0.0000	0	0	0	0	0	0	176,460	176,460	176,460
J2	16	6.1683	41,870	0	0	41,870	282,550	23,140	2,723,490	3,071,050	3,071,050
J3	19	727.7000	53,500	0	0	53,500	117,240	0	263,286,570	263,457,310	263,457,310
J3A	9	0.0000	0	0	0	0	0	0	10,419,790	10,419,790	10,226,010
J4	52	0.9312	15,930	0	0	15,930	256,230	4,230	14,648,350	14,924,740	14,924,740
J4A	4	0.0000	0	0	0	0	0	0	617,680	617,680	617,680
J5	16	4.5703	52,300	0	0	52,300	0	0	49,066,020	49,118,320	49,118,320
J5A	2	0.0000	0	0	0	0	0	0	30,160	30,160	30,160
J6	1,321	957.9236	181,410	0	0	181,410	490,560	45,770	1,114,812,790	1,115,530,530	1,043,845,420
J6A	2	0.0000	0	0	0	0	0	0	1,090,000	1,090,000	1,090,000
J7	11	19.5943	56,050	0	0	56,050	175,960	30,060	797,640	1,059,710	1,059,710
J8	613	0.0000	0	0	0	0	0	0	165,466,680	165,466,680	163,413,710
J8A	4	0.0000	0	0	0	0	0	0	82,380	82,380	82,380
J8B	103	0.0000	0	0	0	0	0	0	6,054,570	6,054,570	4,764,820
J9	1	0.0000	0	0	0	0	0	0	16,280	16,280	16,280
<b>J*</b>	<b>2,202</b>	<b>1,716.8877</b>	<b>401,060</b>	<b>0</b>	<b>0</b>	<b>401,060</b>	<b>1,322,540</b>	<b>103,200</b>	<b>1,629,288,860</b>	<b>1,631,115,660</b>	<b>1,555,894,050</b>
L1	366	0.0000	0	0	0	0	0	37,538,880	0	37,538,880	36,538,880
L1G	1	0.0000	0	0	0	0	0	0	110,080	110,080	110,080
L1M	1	0.0000	0	0	0	0	0	0	101,630	101,630	101,630
L1	368	0.0000	0	0	0	0	0	37,538,880	211,710	37,750,590	36,750,590
L2A	54	0.0000	0	0	0	0	0	0	25,829,730	25,829,730	25,829,730





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Ward County Central Appraisal District**

**(00) - WCAD**

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
L2B	3	0.0000	0	0	0	0	0	0	4,956,940	4,956,940	4,956,940
L2C	87	0.0000	0	0	0	0	0	0	117,220,880	117,220,880	117,064,550
L2D	32	0.0000	0	0	0	0	0	0	15,281,580	15,281,580	15,281,580
L2E	2	0.0000	0	0	0	0	0	0	1,720,000	1,720,000	1,720,000
L2F	10	0.0000	0	0	0	0	0	0	58,250,000	58,250,000	58,250,000
L2G	219	0.0000	0	0	0	0	0	0	152,258,940	152,258,940	143,763,950
L2H	75	0.0000	0	0	0	0	0	0	16,812,000	16,812,000	16,812,000
L2I	3	0.0000	0	0	0	0	0	0	143,980	143,980	143,980
L2J	106	0.0000	0	0	0	0	0	0	2,764,310	2,764,310	2,764,310
L2K	3	0.0000	0	0	0	0	0	0	10,096,050	10,096,050	10,096,050
L2L	38	0.0000	0	0	0	0	0	0	3,387,060	3,387,060	3,367,300
L2M	122	0.0000	0	0	0	0	0	0	36,410,960	36,410,960	36,410,960
L2O	23	0.0000	0	0	0	0	0	0	48,567,280	48,567,280	48,567,280
L2P	38	0.0000	0	0	0	0	0	0	1,916,660	1,916,660	1,916,660
L2Q	30	0.0000	0	0	0	0	0	0	3,090,460	3,090,460	3,090,460
L2	845	0.0000	0	0	0	0	0	0	498,706,830	498,706,830	490,035,750
L*	1,213	0.0000	0	0	0	0	0	37,538,880	498,918,540	536,457,420	526,786,340
M1	697	0.0000	0	0	0	0	6,170	46,073,900	0	46,080,070	41,636,210
M*	697	0.0000	0	0	0	0	6,170	46,073,900	0	46,080,070	41,636,210
XB	107	0.0000	0	0	0	0	0	106,830	8,290	115,120	0
XC	5,402	0.0000	0	0	0	0	0	0	491,470	491,470	0
XN	1	0.0000	0	0	0	0	0	47,050	0	47,050	0
XV	732	18,795.3587	7,428,870	0	0	7,428,870	80,848,280	3,300	61,795,960	150,076,410	0
X*	6,242	18,795.3587	7,428,870	0	0	7,428,870	80,848,280	157,180	62,295,720	150,730,050	0
<b>TOTAL:</b>	<b>89,396</b>	<b>525,204.6567</b>	<b>59,652,800</b>	<b>1,096,780</b>	<b>21,178,560</b>	<b>60,749,580</b>	<b>676,011,380</b>	<b>84,012,030</b>	<b>7,231,396,600</b>	<b>8,052,169,590</b>	<b>7,456,930,150</b>



## WARD COUNTY 2024 TAX RATES

COUNTY	0.63600
FMLR	<u>0.05400</u>
TOTAL RATE	0.69000
CITY OF MONAHANS	0.35000
CITY OF GRANDFALLS	0.17226
CITY OF WICKETT	0.15353
WARD CO WTR IMP DIST #2	0.00690
MWP ISD M&O	0.66920
MWP ISD I&S	<u>0.34317</u>
TOTAL RATE	1.01237
GR ISD M&O	0.66690
GR ISD I&S	<u>0.45500</u>
TOTAL RATE	1.12190
PBT ISD M&O	0.67000
PBT ISD I&S	<u>0.33000</u>
	1.00000
Ward County, MWP ISD, Monahans	2.05237
Ward County, MWP ISD	1.70237
Ward County, MWP ISD, Wickett	1.85590
Ward County, GR ISD	1.81190
Ward County, GR ISD, Grandfalls	1.98416
Ward County, GR ISD, Grandfalls, WD #2	1.99106
Ward County, GR ISD, WD #2	1.81880
Ward County, PBT ISD	1.69000

## **2024 RATIO STUDY ANALYSIS**

The results of the 2024 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 90% for residential properties. Sales of class 10-12 brick residences are approximately 88%. Since class 10-12 bricks were not adjusted last year (2023), a small increase of 5% is recommended. Accounting for depreciation, this adjustment should equalize the ratios.

**Brick Classes 10, 11, & 12: 5% upward adjustment to cost tables.**

**Category C/D** – Sales of Category C (vacant lots) sales were limited and at this time it is recommended to maintain current cost tables. Continue to gather and monitor sales as they occur.

**Category F** – Sales are very limited, at this time it is recommended to maintain current cost tables. Continue to gather and monitor sales as they occur.

**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 - \$4.81/ACRE

AP4 - \$4.33/ACRE

AP5 - \$3.85/ACRE

AP6 - \$3.61/ACRE

AP7 - \$2.41/ACRE

AP8 - \$1.92/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.

**2024 PVS STUDY PRELIMINARY**

- MWPISD- Within Confidence Interval
- GRISD- Within Confidence Interval
- PBTISD- 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 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	11	11	100
Operating Procedures	21	21	100
Appraisal Standards, Procedures & Methodology	18	18	100

## 2024 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.

2024 ARB MEMBERS – Marielena Saenz – Chairman      Robert Roeber – Secretary      Cathy Anthony

Local Property – Protests filed	117			
Resolved in informal	94			
Failed to appear	19			
Formal hearings	3 Affidavit	0 Personal	1 Phone	
Mineral/Industrial – Protests filed	460			
Resolved in informal	440			
Failed to appear	10			
Formal hearings	6 Affidavit	2 Personal	2 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