



# **Ward County Appraisal District**

**Annual Report  
2025**

## **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

Todd Hunt

David Armstrong

### **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

Maria Venzor – Deputy Chief RPA

Jasmine Ponce- Appraiser Tech

Mandy Brittain – Data Clerk

Christina Guzman- Data Clerk

## **2025 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 2025, Ward County Appraisal District (Ward CAD) appraised new properties and **reappraised all existing properties** in the City of Monahans. Ward CAD contracted with Pritchard and Abbott, Inc. to conduct the appraisal of approximately 5,249 Real and Personal Properties, 71,965 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 2025, the entities served by Ward CAD and the values certified to each were as follows:

Ward County	7,078,696,799
MWP ISD	4,471,789,889
GFR ISD	214,579,146
PBT ISD	1,866,963,542 Mineral, Industrial, & Utilities (I&S) 1,759,179,802 Mineral, Industrial, & Utilities (M&O) 20,314,430 Local Real & Personal Property
City of Monahans	697,018,197
City of Wickett	29,299,918
City of Grandfalls	10,741,820
Ward County Water District #2	260,349,870

## **EXEMPTION DATA**

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

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

**ADDENDUM #1 EXEMPTIONS****Addendum #1**

CODE	ENTITY	AMOUNT	PROPERTY OWNERS
1	WARD COUNTY	\$20,000	S/S DISABILITY
		20%	ALL (\$5,000 MINIMUM)
		\$20,000	OVER 65
		%	DAV
	FM/LR	\$3,000	ADDITIONAL FOR ALL
30	MWPISD	20%	ALL (\$5,000 MINIMUM)
		\$140,000	ALL STATE MANDATE
		\$60,000	OVER 65
		\$10,000	S/S DISABILITY
		%	DAV
31	PBTISD	20%	ALL (\$5,000 MINIMUM)
		\$140,000	ALL STATE MANDATE
		\$60,000	OVER 65
		\$10,000	S/S DISABILITY
		%	DAV
32	GRISD	20%	ALL (\$5,000 MINIMUM)
		\$140,000	ALL STATE MANDATE
		\$60,000	OVER 65
		\$10,000	S/S DISABILITY
		%	DAV
10	CITY OF MONAHANS	\$25,000	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
	100% DISABLED VETERAN	100%	100 PERCENT OF PROPERTY VALUE

**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.**



2025 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	(+)	11,783,300	2,286	0	Exempt Property	108,802,890	489	63,910,400	304
Non Homesite	(+)	47,884,400	12,279	7,539,700	Under \$500/\$2500	118,780	105	351,050	4,370
Productivity Market	(+)	21,210,630	2,249	0	Abatements	0	0	24,453,200	1
Income	(+)	0	0	0	Freeport	0	0	101,970	1
Total Land(=)		80,878,330	16,814	7,539,700	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	21,210,630	2,249		Mineral Unknown			640	5
Land Ag 1D	(-)	1,000	1		Interstate Commerce			0	0
Land Ag 1D1	(-)	1,092,300	2,245		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		MultiUse	0	0		
Productivity Loss(=)		20,117,330	2,246		Solar/Wind Power	0	0		
Improvements					Vehicle Leased for Personal Use	0	0		
Homesite	(+)	334,770,140	2,275	0	TCEQ/Pollution Control	116,671,300	275 (includes New Pollution Control		
New Homesite	(+)	2,214,330	101	0	Allocation	0	0 Value of 20,833,300)		
Non Homesite	(+)	348,196,020	3,700	81,023,810	Historical	0	0		
New Non Homesite	(+)	25,656,650	135	20,189,030	Disaster Exemption	0	0		
Income	(+)	0	0	0	Community Housing	0	0		
Total Improvement(=)		710,837,140	6,211	101,212,840	Childcare Facility	0	0		
Personal						225,592,970		88,817,260	
Homesite	(+)	16,758,350	165	0	Total Losses (includes Prod. Loss & Cap Loss) (=)			567,728,891	
New Homesite	(+)	958,530	13	0					
Non Homesite	(+)	64,157,110	951	50,350	Total Appraised Value (=)			7,165,607,359	
New Non Homesite	(+)	12,440,370	100	0					
Total Personal(=)		94,314,360	1,229	50,350	Homestead Exemptions				
Mineral/Industrial/Utility/Personal Property					Homestead H,S	(+)	0	0	
Minerals/Oil & Gas	(+)	4,310,253,210	72,902		Senior S	(+)	0	0	
Industrial Real	(+)	308,029,240	48		Disabled B	(+)	0	0	
Industrial/Utility Personal Property	(+)	2,229,023,970	2,981		DV 100%	(+)	0	0	
Total Mineral Market Value(=)		6,847,306,420	75,931		Surviving Spouse of a Service Member	(+)	0	0	
Total Real & Personal Market	(+)	886,029,830	24,254		Surviving Spouse of a First Responder	(+)	0	0	
Total Mineral/Industrial Market	(+)	6,847,306,420	75,931		Total Reimbursable	(=)	0	0	
Total Market Value(=)		7,733,336,250	100,186		Local Discount	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	173,817,731	11,495		Disabled Veteran	(+)	0	0	
10% Homestead Cap Loss	(-)	53,122,180	1,350		Optional 65	(+)	0	0	
20% Circuit Breaker Limitation	(-)	6,261,420	283		Local Disabled	(+)	0	0	
Total Market After Cap(=)		7,500,134,919			State Homestead	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Vet Donated Home (Charity)	(+)	0	0	
Productivity Loss	(-)	20,117,330	2,246		Surviving Spouse Ported Amounts	(+)	0	0	
Total Market Taxable(=)		7,480,017,589			Total Exemptions (=)		0		
					Total Exemptions* (-)			0	
					00 - WCAD Net Taxable Value(=)			7,165,607,359	



2025 Certified History Recap  
Ward County Central Appraisal District

(00) - WCAD

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,443	947	0	38	1	0	0	71	36	0	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 Parcels\*: 93,937\* Parcel count is figured by parcel per ownership  
Total Owners: 18,915  
Total Items: 100,185

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$299,420		
Exempt Value of First Time Partial Exemption	\$0		
New AG/Timber		Industrial/Utility/Personal Property New Value	
Market	\$0	Taxable	\$82,890,330
Taxable	\$0		
Value Loss	\$0		
New Improvement/Personal		Grand Total New Value	
Market	\$41,269,880	Taxable	\$100,309,600
Taxable	\$17,419,270		

Average Values\* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$152,143	2,281	Market \$347,039,960
Taxable \$131,410		Taxable \$299,745,160
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$152,209	2,287	Market \$348,103,610
Taxable \$131,467		Taxable \$300,665,920
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$148,841	2,457	Market \$365,703,910
Taxable \$128,034		Taxable \$314,580,160
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$103,531	170	Market \$17,600,300
Taxable \$81,848		Taxable \$13,914,240



2025 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	3,774	4,406.3280	17,097,970	0	0	17,097,970	451,032,620	0	0	468,130,590	418,822,580
A2	644	1,462.2253	2,065,220	0	0	2,065,220	24,196,030	116,580	0	26,377,830	23,266,950
A*	4,418	5,868.5533	19,163,190	0	0	19,163,190	475,228,650	116,580	0	494,508,420	442,089,530
B1	42	23.6824	372,880	0	0	372,880	12,894,530	0	0	13,267,410	13,116,860
B2	27	11.2428	107,840	0	0	107,840	3,437,260	0	0	3,545,100	3,541,230
B*	69	34.9252	480,720	0	0	480,720	16,331,790	0	0	16,812,510	16,658,090
C1	4,941	16,783.4983	10,150,810	0	0	10,150,810	17,240	0	0	10,168,050	10,167,690
C*	4,941	16,783.4983	10,150,810	0	0	10,150,810	17,240	0	0	10,168,050	10,167,690
D1	2,249	316,027.8824	0	1,093,300	21,210,630	1,093,300	0	0	0	1,093,300	1,093,300
D2	50	0.0000	0	0	0	0	2,477,550	0	0	2,477,550	2,471,370
D*	2,299	316,027.8824	0	1,093,300	21,210,630	1,093,300	2,477,550	0	0	3,570,850	3,564,670
E	3,411	160,279.0027	12,775,620	0	0	12,775,620	1,929,890	0	0	14,705,510	14,692,020
E1	50	1,449.2060	233,470	0	0	233,470	1,799,210	0	0	2,032,680	1,882,300
E*	3,461	161,728.2087	13,009,090	0	0	13,009,090	3,729,100	0	0	16,738,190	16,574,320
F1	1,074	3,891.6943	8,016,590	0	0	8,016,590	90,391,360	20,830	45,000	98,473,780	95,673,890
F1J	2	15.0000	2,550	0	0	2,550	0	0	0	2,550	2,550
F1	1,076	3,906.6943	8,019,140	0	0	8,019,140	90,391,360	20,830	45,000	98,476,330	95,676,440
F2	146	312.2330	903,990	0	0	903,990	20,159,790	0	307,984,240	329,048,020	304,450,620
F2	146	312.2330	903,990	0	0	903,990	20,159,790	0	307,984,240	329,048,020	304,450,620
F*	1,222	4,218.9273	8,923,130	0	0	8,923,130	110,551,150	20,830	308,029,240	427,524,350	400,127,060
G1	68,183	0.0000	0	0	0	0	0	0	4,015,644,069	4,015,644,069	4,015,643,429
G1C	31	0.0000	0	0	0	0	0	0	56,519,430	56,519,430	56,519,430
G*	68,214	0.0000	0	0	0	0	0	0	4,072,163,499	4,072,163,499	4,072,162,859
J1	29	0.0000	0	0	0	0	0	0	185,710	185,710	185,710
J2	16	6.1683	41,870	0	0	41,870	272,200	23,410	3,131,060	3,468,540	3,468,540
J3	25	727.7000	53,500	0	0	53,500	113,370	0	295,532,570	295,699,440	295,486,480
J3A	4	0.0000	0	0	0	0	0	0	10,060,180	10,060,180	10,060,180
J4	48	0.9312	15,930	0	0	15,930	248,300	4,360	13,162,510	13,431,100	13,431,100
J4A	5	0.0000	0	0	0	0	0	0	2,454,310	2,454,310	2,454,310
J5	16	4.5703	52,300	0	0	52,300	0	0	52,582,260	52,634,560	52,634,560
J5A	2	0.0000	0	0	0	0	0	0	30,160	30,160	30,160
J6	1,329	957.9236	181,410	0	0	181,410	476,540	46,080	1,240,222,370	1,240,926,400	1,142,763,540
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	170,030	31,060	604,090	861,230	861,230
J8	613	0.0000	0	0	0	0	0	0	154,353,830	154,353,830	152,459,970
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	6,492,830	6,492,830	5,192,400
J*	2,207	1,716.8877	401,060	0	0	401,060	1,280,440	104,910	1,779,984,260	1,781,770,670	1,680,200,560
L1	371	0.0000	0	0	0	0	0	45,719,220	0	45,719,220	44,719,220
L1G	1	0.0000	0	0	0	0	0	0	51,700	51,700	51,700
L1M	1	0.0000	0	0	0	0	0	0	504,280	504,280	504,280
L1	373	0.0000	0	0	0	0	0	45,719,220	555,980	46,275,200	45,275,200
L2A	46	0.0000	0	0	0	0	0	0	24,512,980	24,512,980	24,512,980
L2B	3	0.0000	0	0	0	0	0	0	3,417,190	3,417,190	3,417,190





2025 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
L2C	94	0.0000	0	0	0	0	0	0	117,442,310	117,442,310	117,340,340
L2D	27	0.0000	0	0	0	0	0	0	10,559,710	10,559,710	10,559,710
L2E	2	0.0000	0	0	0	0	0	0	1,720,000	1,720,000	1,720,000
L2F	7	0.0000	0	0	0	0	0	0	42,586,690	42,586,690	36,366,520
L2G	228	0.0000	0	0	0	0	0	0	143,435,410	143,435,410	135,591,770
L2H	73	0.0000	0	0	0	0	0	0	20,645,030	20,645,030	20,645,030
L2I	2	0.0000	0	0	0	0	0	0	166,110	166,110	166,110
L2J	109	0.0000	0	0	0	0	0	0	2,781,370	2,781,370	2,781,370
L2K	4	0.0000	0	0	0	0	0	0	8,693,930	8,693,930	8,693,930
L2L	38	0.0000	0	0	0	0	0	0	3,780,220	3,780,220	3,742,840
L2M	115	0.0000	0	0	0	0	0	0	46,806,970	46,806,970	46,806,970
L2O	18	0.0000	0	0	0	0	0	0	17,389,990	17,389,990	17,389,990
L2P	37	0.0000	0	0	0	0	0	0	1,904,110	1,904,110	1,904,110
L2Q	31	0.0000	0	0	0	0	0	0	2,641,710	2,641,710	2,641,710
L2	834	0.0000	0	0	0	0	0	0	448,483,730	448,483,730	434,280,570
L*	1,207	0.0000	0	0	0	0	0	45,719,220	449,039,710	494,758,930	479,555,770
M1	710	0.0000	0	0	0	0	8,380	48,194,220	0	48,202,600	44,506,810
M*	710	0.0000	0	0	0	0	8,380	48,194,220	0	48,202,600	44,506,810
XB	105	0.0000	0	0	0	0	0	108,250	10,530	118,780	0
XC	4,370	0.0000	0	0	0	0	0	0	351,050	351,050	0
XN	1	0.0000	0	0	0	0	0	47,050	0	47,050	0
XV	792	18,835.0161	7,539,700	0	0	7,539,700	101,212,840	3,300	63,910,400	172,666,240	0
X*	5,268	18,835.0161	7,539,700	0	0	7,539,700	101,212,840	158,600	64,271,980	173,183,120	0
TOTAL:	94,016	525,213.8990	59,667,700	1,093,300	21,210,630	60,761,000	710,837,140	94,314,360	6,673,488,689	7,539,401,189	7,165,607,359



## WARD COUNTY

### 2025 TAX RATES

COUNTY	0.63500
FMLR	<u>0.05500</u>
TOTAL RATE	0.69000

CITY OF MONAHANS	0.33441
CITY OF GRANDFALLS	0.16326
CITY OF WICKETT	0.15916
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	0.66380
GR ISD I&S	<u>0.45500</u>
TOTAL RATE	1.11880

PBT ISD M&O	0.67000
PBT ISD I&S	<u>0.33000</u>
	1.00000

Ward County, MWP ISD, Monahans	2.03678
Ward County, MWP ISD	1.70237
Ward County, MWP ISD, Wickett	1.86153
Ward County, GR ISD	1.80880
Ward County, GR ISD, Grandfalls	1.97206
Ward County, GR ISD, Grandfalls, WD #2	1.97896
Ward County, GR ISD, WD #2	1.81570
Ward County, PBT ISD	1.69000

## **2025 RATIO STUDY ANALYSIS**

The results of the 2025 study are reflected in the recommendations of the appraiser.

**Category A** – After analysis, the sales in the ratio study indicate the need for a slight increase to class 6B residences. Based on the sales, and previous adjustments, a 10% increase is recommended to equalize class 6B with similar homes county wide.

**Brick Class 6B: upward adjustment of 10% is recommended.**

**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 - \$4.80/ACRE

AP4 - \$4.32/ACRE

AP5 - \$3.84/ACRE

AP6 - \$3.60/ACRE

AP7 - \$2.40/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

### **2025 MAP REVIEW**

The district had its biennial MAP reviews in 2025. 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:

<b>Mandatory Requirements</b>	<b>PASS/FAIL</b>
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	Pass
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

<b>Appraisal District Activities</b>	<b>RATING</b>
Governance	Meets all
Taxpayer Assistance	Meets all
Operating Procedures	Meets all
Appraisal Standards, Procedures and Methodology	Meets all

#### **Appraisal District Ratings:**

Meets All – The total point score is 100

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

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

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

Unsatisfactory – The total point score is less than 75

<b>Review Areas</b>	<b>Total Questions in Review Area (excluding N/A Questions)</b>	<b>Total "Yes" Points</b>	<b>Total Score (Total "Yes" Questions/Total Questions) x100</b>
Governance	17	17	100
Taxpayer Assistance	10	10	100
Operating Procedures	21	21	100
Appraisal Standards, Procedures & Methodology	20	20	100

## **2025 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.

2025 ARB MEMBERS – Robert Roeber – Chairman      Cathy Anthony – Secretary      Margaret Baucom

Local Property – Protests filed	188			
Resolved in informal	52			
Failed to appear	4			
Formal hearings	5 Affidavit	0 Personal	0 Phone	
Mineral/Industrial – Protests filed	338			
Resolved in informal	176			
Failed to appear	8			
Formal hearings	5 Affidavit	0 Personal	1 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