

WARD COUNTY APPRAISAL DISTRICT

ANNUAL REPORT

2018

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 a 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.

Training to improve district operations and customer service is attended by all district staff. This training is conducted by the appraisal district and other outside customer service training.

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 – Appraiser Tech

Ron Procter – Appraiser Tech

Appraisal Data

Ward County is a rural, sparsely populated area. The 2018 census lists population of the county is 11, 720. There has been some growth in the residential and commercial areas of the county, but oil and gas properties continue to make up the majority of the taxable value in the county.

In 2018, the entities served by Ward CAD and the values assessed to each were as follows:

Ward County	3,271,685,837	
MWP ISD	1,934,061,607	
GFR ISD	110,790,960	
PBT ISD	1,104,219,570	Mineral, Industrial, & Utilities (I&S)
	950,274,910	Mineral, Industrial, & Utilities (M&O)
	11,918,840	Local Real & Personal Property
Monahans City	323,139,031	
Wickett City	21,373,500	
Grandfalls City	4,318,840	
Ward County Water District	141,693,300	

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
1,629	821	0	80	0	0	0	79	15

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Wldow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 - 100% Disabled Veteran	

Owner and Parcel Counts

Total Parcels*:	58,400	* Parcel count is figured by parcel per ownership sequences.
Total Owners:	18,452	

Homestead Exemptions

	Value	Items
Homestead H,S	(+)	0
Senior S	(+)	0
Disabled B	(+)	0
DV 100%	(+)	0
Total Reimbursable	(=)	0
Local Discount	(+)	0
Disabled Veteran	(+)	0
Optional 65	(+)	0
Local Disabled	(+)	0
State Homestead	(+)	0
Total Exemptions	(=)	0

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$155,440
Exempt Value of First Time Partial Exemption	\$0
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$215,800
Taxable	\$215,800

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels
Market	\$75,450	3,423
Taxable	\$56,932	
Average Homestead Value A* and E*		Parcels
Market	\$75,335	3,472
Taxable	\$56,903	
Average Homestead Value M1		Parcels
Market	\$28,646	175
Taxable	\$27,752	

2018 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	3,615	2,799.536	13,873,010	0	0	13,873,010	254,560,930	0	0	268,433,940	206,714,518
A2	408	679.415	1,129,940	0	0	1,129,940	9,233,050	0	0	10,362,990	8,581,360
A*	4,023	3,478.951	15,002,950	0	0	15,002,950	263,793,980	0	0	278,796,930	215,295,878
B1	36	11.930	301,160	0	0	301,160	8,498,690	0	0	8,799,850	8,777,450
B2	25	12.339	84,290	0	0	84,290	1,418,910	0	0	1,503,200	1,503,200
B*	61	24.269	385,450	0	0	385,450	9,917,600	0	0	10,303,050	10,280,650
C1	5,196	17,272.317	9,587,440	0	0	9,587,440	2,013,300	0	0	11,600,740	11,600,740
C2	218	181.230	685,380	0	0	685,380	190,510	0	0	875,890	875,890
C*	5,414	17,453.547	10,272,820	0	0	10,272,820	2,203,810	0	0	12,476,630	12,476,630
D1	2,406	340,165.669	0	1,654,100	22,339,570	1,654,100	0	0	0	1,654,100	1,654,100
D2	57	0.000	0	0	0	0	2,032,160	0	0	2,032,160	2,032,160
D*	2,463	340,165.669	0	1,654,100	22,339,570	1,654,100	2,032,160	0	0	3,686,260	3,686,260
E	2,961	139,828.281	12,758,840	0	0	12,758,840	2,546,420	0	0	15,305,260	15,202,490
E1	116	1,953.559	563,350	0	0	563,350	3,828,780	0	0	4,392,130	3,886,590
E*	3,077	141,781.840	13,322,190	0	0	13,322,190	6,375,200	0	0	19,697,390	19,089,080
F1	638	1,540.171	4,931,370	0	0	4,931,370	51,012,440	0	90,000	56,033,810	56,013,930
F1	638	1,540.171	4,931,370	0	0	4,931,370	51,012,440	0	90,000	56,033,810	56,013,930
F2	113	277.709	777,350	0	0	777,350	28,218,580	0	280,489,370	309,485,300	309,485,300
F2	113	277.709	777,350	0	0	777,350	28,218,580	0	280,489,370	309,485,300	309,485,300
F*	751	1,817.880	5,708,720	0	0	5,708,720	79,231,020	0	280,579,370	365,519,110	365,499,230
G1	32,783	0.000	0	0	0	0	0	0	1,820,502,960	1,820,502,960	1,820,502,960
G3E	1	0.000	0	0	0	0	0	0	20,000	20,000	20,000
G*	32,784	0.000	0	0	0	0	0	0	1,820,522,960	1,820,522,960	1,820,522,960
J1	30	0.000	0	0	0	0	0	0	261,490	261,490	261,490
J2	22	8.188	42,650	0	0	42,650	339,270	119,600	1,635,610	2,137,130	2,137,130
J3	17	726.700	53,290	0	0	53,290	175,430	0	64,084,120	64,312,840	64,253,150
J3A	1	0.000	0	0	0	0	0	0	29,500	29,500	29,500
J4	47	0.931	14,180	0	0	14,180	254,300	11,340	13,590,020	13,869,840	13,869,840
J4A	8	0.000	0	0	0	0	0	0	1,452,720	1,452,720	1,452,720
J5	17	4.570	47,090	0	0	47,090	0	0	32,951,770	32,998,860	32,998,860
J5A	2	0.000	0	0	0	0	0	0	30,160	30,160	30,160
J6	874	978.814	186,380	0	0	186,380	624,160	69,320	314,316,860	315,196,720	310,900,830
J6A	16	0.000	0	0	0	0	0	0	21,636,710	21,636,710	21,394,130
J7	12	19.594	55,170	0	0	55,170	294,940	37,440	601,580	989,130	989,130
J8	717	0.000	0	0	0	0	0	0	69,970,150	69,970,150	69,925,820
J8A	4	0.000	0	0	0	0	0	0	82,380	82,380	82,380
J8B	116	0.000	0	0	0	0	0	0	825,100	825,100	825,100
J*	1,883	1,738.798	398,760	0	0	398,760	1,688,100	237,700	521,468,170	523,792,730	519,150,240
L1	385	0.000	0	0	0	0	0	26,674,610	0	26,674,610	26,674,610
L1T	14	0.000	0	0	0	0	0	0	8,463,520	8,463,520	8,463,520
L1	399	0.000	0	0	0	0	0	26,674,610	8,463,520	35,138,130	35,138,130
L2	3	0.000	0	0	0	0	0	334,660	0	334,660	334,660
L2A	67	0.000	0	0	0	0	0	0	23,938,190	23,938,190	23,938,190
L2B	6	0.000	0	0	0	0	0	0	21,064,200	21,064,200	21,064,200
L2C	75	0.000	0	0	0	0	0	0	44,187,800	44,187,800	44,187,800
L2D	31	0.000	0	0	0	0	0	0	4,543,050	4,543,050	4,543,050
L2E	6	0.000	0	0	0	0	0	0	8,026,540	8,026,540	8,026,540
L2F	13	0.000	0	0	0	0	0	0	43,008,760	43,008,760	41,711,160
L2G	254	0.000	0	0	0	0	0	0	99,989,890	99,989,890	99,749,310
L2H	82	0.000	0	0	0	0	0	0	18,032,300	18,032,300	18,032,300
L2I	2	0.000	0	0	0	0	0	0	12,740	12,740	12,740

2018 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
L2J	123	0.000	0	0	0	0	0	0	2,024,180	2,024,180	2,024,180
L2K	6	0.000	0	0	0	0	0	0	3,679,050	3,679,050	3,679,050
L2L	47	0.000	0	0	0	0	0	0	4,651,940	4,651,940	4,607,860
L2M	118	0.000	0	0	0	0	0	0	29,994,480	29,994,480	29,994,480
L2O	11	0.000	0	0	0	0	0	0	103,830	103,830	103,830
L2P	29	0.000	0	0	0	0	0	0	942,080	942,080	942,080
L2Q	22	0.000	0	0	0	0	0	0	2,289,600	2,289,600	2,289,600
L2S	1	0.000	0	0	0	0	0	0	45,000	45,000	45,000
L2	896	0.000	0	0	0	0	0	334,660	306,533,630	306,868,290	305,286,030
L*	1,295	0.000	0	0	0	0	0	27,009,270	314,997,150	342,006,420	340,424,160
M1	589	0.000	0	0	0	0	5,270	14,001,390	0	14,006,660	13,850,260
M*	589	0.000	0	0	0	0	5,270	14,001,390	0	14,006,660	13,850,260
O	12	22.310	99,180	0	0	99,180	0	0	0	99,180	99,180
O*	12	22.310	99,180	0	0	99,180	0	0	0	99,180	99,180
XA1	30	11.452	86,970	0	0	86,970	2,077,910	0	0	2,164,880	0
XA2	1	0.482	3,150	0	0	3,150	21,650	0	0	24,800	0
XB	27	9.000	530	0	0	530	0	5,920	190	6,640	0
XB1	17	12.777	175,550	0	0	175,550	2,598,960	0	0	2,774,510	0
XC	5,411	0.000	0	0	0	0	0	0	417,360	417,360	0
XC1	207	664.948	1,818,920	0	0	1,818,920	151,510	0	0	1,970,430	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	2,601.460	549,890	0	0	549,890	48,750	0	0	598,640	0
XD2	33	14,176.673	441,380	0	0	441,380	0	0	0	441,380	0
XD5	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	39.500	3,950	0	0	3,950	8,250	0	0	12,200	0
XF1	177	1,315.163	4,402,420	0	0	4,402,420	60,594,860	0	0	64,997,280	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	167	0.000	0	0	0	0	0	0	38,363,210	38,363,210	0
X*	6,125	18,844.172	7,569,840	0	0	7,569,840	65,670,630	9,220	38,780,760	112,030,450	0
	58,477	525,327.436	52,759,910	1,654,100	22,339,570	54,414,010	430,917,770	41,257,580	2,976,348,410	3,502,937,770	3,320,374,528

**WARD COUNTY
2018 TAX RATES**

COUNTY	0.67707	
FMLR	<u>0.04293</u>	
TOTAL RATE	0.72000	
CITY OF MONAHANS	0.34000	
CITY OF GRANDFALLS	0.25464	
CITY OF WICKETT	0.17443	
WARD CO WTR IMP DIST #2	0.01458	
MWP ISD M&O	0.97330	
MWP ISD I&S	<u>0.14788</u>	
TOTAL RATE	1.12118	
GR ISD M&O	1.04000	
GR ISD I&S	<u>0.67572</u>	
TOTAL RATE	1.71572	
PBT ISD M&O	1.040	
PBT ISD I&S	<u>0.085</u>	
	1.125	
Ward County, MWP ISD, Monahans		2.18118
Ward County, MWP ISD		1.84118
Ward County, MWP ISD, Wickett		2.01561
Ward County, GR ISD		2.43572
Ward County, GR ISD, Grandfalls		2.69036
Ward County, GR ISD, Grandfalls, WD #2		2.70494
Ward County, GR ISD, WD #2		2.45030
Ward County, PBT ISD		1.845

WARD COUNTY APPRAISAL DISTRICT

2018 RATIO STUDY ANALYSIS

The results of the 2018 study are reflected in the recommendations of the appraiser.

Category A – Due to the lack of arm's length market transactions for 2018, 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.

WARD COUNTY APPRAISAL DISTRICT

2018 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 CAD. Ward CAD has its PVS in even numbered years and its MAP reviews in odd numbered years.

The PVS is conducted to determine the degree of uniformity of and the median level of appraisals 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.

2018 PVS Study – CAD received local value.

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

Median level of appraisal (the overall level of appraisals)

2018 MAP Review

The district had its biennial MAP reviews in 2018. 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, procedure, and methodology. The comptroller’ 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 14, 2017 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 is 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 procedures and appraisal records?	Pass

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

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	12	12	100
Taxpayer Assistance	10	10	100
Operating Procedures	19	19	100
Appraisal Standards, Procedures and Methodology	18	17	94

WARD COUNTY APPRAISAL DISTRICT

2018 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 owners 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.

2018 ARB MEMBERS

Robert Roeber – Chairman

Brian Franks

Calvin Carrell

Biennial Property Value Study or Methods and Assistance Program

The Comptrollers 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.

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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

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 1200 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

2017 – 2018 LEGISLATIVE CHANGES

The following are some of the changes made by the 85th 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/Enact: §§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*.

S.B. 1133

Amends/Enacts: §60.005 Water Code

Effective: Immediately

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 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 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 20th 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.

ADDENDUM #1

EXEMPTIONS

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

Ward County Appraisal District 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