

WARD COUNTY APPRAISAL DISTRICT

ANNUAL REPORT

2017

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.

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 Nieto – Appraiser Tech

Amber Sotelo – Appraiser Tech

Appraisal Data

Ward County is a rural, sparsely populated area. The 2015 census lists population of the county as 11, 472. 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 2017, the entities served by Ward CAD and the values assessed to each were as follows:

Ward County	2,629,311,270	
MWP ISD	1,504,632,750	
GFR ISD	94,609,200	
PBT ISD	933,895,570	Mineral, Industrial, & Utilities (I&S)
	780,929,130	Mineral, Industrial, & Utilities (M&O)
	10,429,370	Local Real & Personal Property
Monahans City	286,247,580	
Wickett City	24,358,760	
Grandfalls City	4,356,790	
Ward County Water District	72,677,730	

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 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
1,645	807	0	85	0	0	0	79	18

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

Owner and Parcel Counts

Total Parcels*: 54,690 * Parcel count is figured by parcel per ownership sequences.
 Total Owners: 18,228

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	\$196,240
Exempt Value of First Time Partial Exemption	\$0
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$1,654,370
Taxable	\$1,654,370

Total and Average Value * (Includes protested & exempt value)

Total Homestead Value A*		Average Homestead Value A*		Parcels
Market	\$251,084,590	Market	\$73,459	3,418
Taxable	\$181,057,510	Taxable	\$73,459	
Total Homestead Value A* and E*		Average Homestead Value A* and E*		Parcels
Market	\$253,993,860	Market	\$73,302	3,465
Taxable	\$183,361,390	Taxable	\$73,302	
Total Homestead Value M1		Average Homestead Value M1		Parcels
Market	\$4,865,860	Market	\$28,963	168
Taxable	\$4,691,970	Taxable	\$28,963	

2017 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	3,618	2,775.639	13,743,090	0	0	13,743,090	246,324,720	0	0	260,067,810	190,089,450
A2	411	722.963	1,145,620	0	0	1,145,620	8,433,130	0	0	9,578,750	8,158,650
A*	4,029	3,498.602	14,888,710	0	0	14,888,710	254,757,850	0	0	269,646,560	198,248,100
B1	36	11.928	301,160	0	0	301,160	8,377,220	0	0	8,678,380	8,655,150
B2	27	12.567	86,550	0	0	86,550	1,404,890	0	0	1,491,440	1,491,440
B*	63	24.495	387,710	0	0	387,710	9,782,110	0	0	10,169,820	10,146,590
C1	5,161	16,990.716	9,435,350	0	0	9,435,350	3,291,630	0	0	12,726,980	12,711,510
C2	223	185.255	695,880	0	0	695,880	179,310	0	0	875,190	875,190
C*	5,384	17,175.971	10,131,230	0	0	10,131,230	3,470,940	0	0	13,602,170	13,586,700
D1	2,429	340,524.012	0	1,740,360	22,557,800	1,740,360	0	0	0	1,740,360	1,740,360
D2	61	0.000	0	0	0	0	1,709,760	0	0	1,709,760	1,709,760
D*	2,490	340,524.012	0	1,740,360	22,557,800	1,740,360	1,709,760	0	0	3,450,120	3,450,120
E	2,897	139,267.394	12,699,410	0	0	12,699,410	1,087,920	0	0	13,787,330	13,648,170
E1	123	2,783.639	595,400	0	0	595,400	3,324,160	0	0	3,919,560	3,399,330
E*	3,020	142,051.033	13,294,810	0	0	13,294,810	4,412,080	0	0	17,706,890	17,047,500
F1	603	1,036.730	4,662,670	0	0	4,662,670	40,894,090	0	90,000	45,646,760	39,842,210
F1	603	1,036.730	4,662,670	0	0	4,662,670	40,894,090	0	90,000	45,646,760	39,842,210
F2	112	277.709	777,350	0	0	777,350	28,221,030	0	281,224,160	310,222,540	310,222,540
F2	112	277.709	777,350	0	0	777,350	28,221,030	0	281,224,160	310,222,540	310,222,540
F*	715	1,314.439	5,440,020	0	0	5,440,020	69,115,120	0	281,314,160	355,869,300	350,064,750
G1	29,332	0.000	0	0	0	0	0	0	1,396,852,360	1,396,852,360	1,372,492,400
G3E	1	0.000	0	0	0	0	0	0	20,000	20,000	20,000
G*	29,333	0.000	0	0	0	0	0	0	1,396,872,360	1,396,872,360	1,372,512,400
J1	31	0.000	0	0	0	0	0	0	299,040	299,040	299,040
J2	22	8.187	42,650	0	0	42,650	324,190	175,090	1,343,690	1,835,620	1,835,620
J3	18	726.700	53,290	0	0	53,290	175,520	0	4,633,970	4,862,800	4,580,100
J4	40	0.931	14,180	0	0	14,180	252,020	11,700	4,607,510	4,885,410	4,885,410
J4A	8	0.000	0	0	0	0	0	0	1,486,880	1,486,880	1,486,880
J5	18	4.570	47,090	0	0	47,090	0	0	31,232,390	31,279,480	31,279,480
J5A	2	0.000	0	0	0	0	0	0	30,160	30,160	30,160
J6	831	978.814	186,380	0	0	186,380	646,900	69,320	236,107,220	237,009,820	235,698,140
J6A	17	0.000	0	0	0	0	0	0	25,766,320	25,766,320	25,611,120
J7	12	19.594	55,170	0	0	55,170	294,220	39,440	601,100	989,930	989,930
J8	742	0.000	0	0	0	0	0	0	60,357,660	60,357,660	60,313,770
J8A	4	0.000	0	0	0	0	0	0	82,380	82,380	82,380
J8B	118	0.000	0	0	0	0	0	0	881,510	881,510	881,510
J*	1,863	1,738.796	398,760	0	0	398,760	1,692,850	245,550	409,429,830	411,766,990	410,196,240
L1	391	0.000	0	0	0	0	0	24,709,650	0	24,709,650	24,530,690
L1T	10	0.000	0	0	0	0	0	0	4,058,510	4,058,510	4,058,510
L1	401	0.000	0	0	0	0	0	24,709,650	4,058,510	28,768,160	28,589,200
L2A	65	0.000	0	0	0	0	0	0	26,869,860	26,869,860	26,869,860
L2B	4	0.000	0	0	0	0	0	0	2,190,690	2,190,690	2,190,690
L2C	73	0.000	0	0	0	0	0	0	38,438,660	38,438,660	38,438,660
L2D	33	0.000	0	0	0	0	0	0	5,456,010	5,456,010	5,456,010
L2E	6	0.000	0	0	0	0	0	0	8,146,840	8,146,840	8,146,840
L2F	11	0.000	0	0	0	0	0	0	20,336,450	20,336,450	18,696,450
L2G	246	0.000	0	0	0	0	0	0	83,715,820	83,715,820	83,468,950
L2H	93	0.000	0	0	0	0	0	0	26,202,220	26,202,220	26,202,220
L2I	2	0.000	0	0	0	0	0	0	7,080	7,080	7,080
L2J	124	0.000	0	0	0	0	0	0	1,733,420	1,733,420	1,733,420

2017 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
L2K	6	0.000	0	0	0	0	0	0	3,884,270	3,884,270	3,884,270
L2L	48	0.000	0	0	0	0	0	0	4,968,390	4,968,390	4,921,040
L2M	127	0.000	0	0	0	0	0	0	34,920,370	34,920,370	34,920,370
L2O	10	0.000	0	0	0	0	0	0	94,250	94,250	94,250
L2P	25	0.000	0	0	0	0	0	0	556,940	556,940	556,940
L2Q	21	0.000	0	0	0	0	0	0	2,412,630	2,412,630	2,412,630
L2S	1	0.000	0	0	0	0	0	0	45,000	45,000	45,000
L2	895	0.000	0	0	0	0	0	0	259,978,900	259,978,900	258,044,680
L*	1,296	0.000	0	0	0	0	0	24,709,650	264,037,410	288,747,060	286,633,880
M1	551	0.000	0	0	0	0	5,270	12,937,250	0	12,942,520	12,768,630
M*	551	0.000	0	0	0	0	5,270	12,937,250	0	12,942,520	12,768,630
O	17	34.330	148,220	0	0	148,220	0	0	0	148,220	148,220
O*	17	34.330	148,220	0	0	148,220	0	0	0	148,220	148,220
XA1	32	11.853	94,430	0	0	94,430	2,158,070	0	0	2,252,500	0
XA2	1	0.482	3,150	0	0	3,150	21,650	0	0	24,800	0
XB	34	9.000	530	0	0	530	0	7,290	1,580	9,400	0
XB1	17	12.777	175,550	0	0	175,550	2,566,280	0	0	2,741,830	0
XC	5,443	0.000	0	0	0	0	0	0	421,270	421,270	0
XC1	219	686.312	1,957,720	0	0	1,957,720	151,910	0	0	2,109,630	0
XC2	13	2.563	53,650	0	0	53,650	430	0	0	54,080	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	34	14,185.933	469,160	0	0	469,160	0	0	0	469,160	0
XD5	1	1.219	780	0	0	780	0	0	0	780	0
XE	2	8.564	1,670	0	0	1,670	0	0	0	1,670	0
XF1	176	1,315.917	4,395,330	0	0	4,395,830	60,587,370	0	0	64,983,200	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
X*	6,009	18,880.931	7,735,320	0	0	7,735,320	65,715,180	10,590	422,850	73,883,940	0
	54,770	525,242.609	52,424,780	1,740,360	22,557,800	54,165,140	410,661,160	37,903,040	2,352,076,610	2,854,805,950	2,674,803,130

WARD COUNTY

2017 TAX RATES

COUNTY	0.68580
FMLR	<u>0.03420</u>
TOTAL RATE	0.72000
CITY OF MONAHANS	0.34000
CITY OF GRANDFALLS	0.24903
CITY OF WICKETT	0.14173
WARD CO WTR IMP DIST #2	0.01458
MWP ISD M&O	1.04000
MWP ISD I&S	<u>0.14788</u>
TOTAL RATE	1.18788
GR ISD M&O	1.04000
GR ISD I&S	<u>0.79034</u>
TOTAL RATE	1.83034
PBT ISD M&O	0.86070
PBT ISD I&S	<u>0.085</u>
	0.9457
Ward County, MWP ISD, Monahans	2.24788
Ward County, MWP ISD	1.90788
Ward County, MWP ISD, Wickett	2.04961
Ward County, GR ISD	2.55034
Ward County, GR ISD, Grandfalls	2.79937
Ward County, GR ISD, Grandfalls, WD #2	2.81395
Ward County, GR ISD, WD #2	2.56492
Ward County, PBT ISD	1.66570

WARD COUNTY APPRAISAL DISTRICT

2017 RATIO STUDY ANALYSIS

The results of the 2017 study are reflected in the recommendations of the appraiser.

Category A – Due to the lack of arm's length market transactions for 2017, 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 E – 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

2017 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.

2016 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)

2017 MAP Review

The district had its biennial MAP reviews in 2017. 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 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

2017 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.

2017 ARB MEMBERS

Robert Roebert – 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. 2223

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% \$20,000 \$20,000 % \$3,000	ALL (\$5,000 MINIMUM) S/S DISABILITY OVER 65 DAV ADDITIONAL FOR ALL
30	MWPISD	20% \$5,000 \$20,000 \$10,000 \$10,000 %	ALL (\$5,000 MINIMUM) ALL STATE MANDATE OVER 65 S/S DISABILITY DAV ADDITIONAL FOR ALL
31	PBTISD	20% \$5,000 \$20,000 \$10,000 \$10,000 %	ALL (\$5,000 MINIMUM) ALL STATE MANDATE OVER 65 S/S DISABILITY DAV ADDITIONAL FOR ALL
32	GRISD	20% \$5,000 \$20,000 \$10,000 \$10,000 %	ALL (\$5,000 MINIMUM) ALL STATE MANDATE OVER 65 S/S DISABILITY DAV ADDITIONAL FOR ALL
10	MONAHANS	\$5,000 %	OVER 65 (OPTIONAL) DAV
11	GRANDFALLS	\$50,000 \$50,000 %	OVER 65 (OPTIONAL) S/S DISABILITY DAV
12	WICKETT	\$5,000 %	OVER 65 (OPTIONAL) DAV
13	THORTONVILLE		

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