



Ward County Appraisal District

Annual Report 2021

GENERAL INFORMATION

Ward County Appraisal District is a political subdivision of the State of Texas. The district boundaries are the same as those of Ward County. The Appraisal District is responsible for appraising property in Ward County for ad valorem tax purposes. The taxing entities served by the Appraisal District are Ward County, MWP ISD, GFR ISD, PBT ISD, City of Monahans, City of Grandfalls, City of Wickett, and Ward County Water Improvement District #2.

The mission statement of the district is to serve the citizens and taxing units of Ward County by providing lawful, equitable and accurate appraisals of all property in Ward County and by responding to the concerns and questions of those citizens and taxing units in a professional and courteous manner.

The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the Appraisal District. Annual reporting is in accordance with the comptroller, state law, and USPAP. All existing manuals are updated in accordance with comptroller standards. New policies and procedures are implemented as deemed necessary to comply with law or to improve district operations and customer service.

The Appraisal District is governed by a five member Board of Directors. In compliance with a resolution signed by Ward County and Monahans – Wickett – Pyote I.S.D. The Board is appointed by the Ward County Commissioners Court.

The Chief Appraiser, appointed by the Board of Directors, is the chief administrative and chief executive officer of the Appraisal District. The Chief Appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulations (TDLR).

The Appraisal District has a three member Agricultural Advisory Board (ARB). The Chief Appraiser appoints the members of the Agricultural Board with the advice and consent of the Board of Directors. The Agriculture Board advises the Chief Appraiser on the typical standards and practices for agricultural activities in the county.

BOARD OF DIRECTORS

The appraisal district is governed by a five member board of directors. The board is elected by all taxing entities in the appraisal district.

Vicki Heflin – Chairman

Nancy Upchurch – Secretary

Camilla Blum

Joel Griner

Julian Florez

AGRICULTURAL ADVISORY BOARD

Edward Cox – Chairman

Vicki Yates

Cathy Anthony

Larry Hunt

APPRAISAL DISTRICT STAFF

The Appraisal District's staff consists of four employees. The District appraises business personal property in the county. The real estate, mineral and industrial property is contracted out to the valuation firm of Pritchard and Abbott Inc.

Norma Valdez – Chief Appraiser RPA, CTA

Melissa Cobos – Deputy Appraiser

Summer Gaddis – Appraisal Tech

Bobbie Lane – RPA

2021 APPRAISAL DATA

Ward County is a rural, sparsely populated area. The 2020 Census lists population of the county is **11,644**. There has been some growth in the residential and commercial areas of the county, but oil and gas properties make up the majority of the taxable properties in the county.

In 2021, Ward County Appraisal District (Ward CAD) appraised new properties and **reappraised all existing properties** in Pecos Barstow Toyah ISD, Grandfalls Royalty ISD & City of Grandfalls. Ward CAD contracted with Pritchard and Abbott, Inc. to conduct the appraisal of approximately **11,240** Real and Personal Properties and **20,715** Mineral and Industrial Properties. **The property types appraised include residential, vacant land, rural lands, personal property, commercial, business personal property, mineral interests, utilities and pipelines, compressor stations, gas plants, and related services.** The values are supplemented after certification as information becomes available.

In 2021, the entities served by Ward CAD and the values certified to each were as follows:

Ward County	4,533,333,645
MWP ISD	2,916,878,825
GFR ISD	128,642,990
PBT ISD	1,246,025,670 Mineral, Industrial, & Utilities (I&S) 1,115,895,600 Mineral, Industrial, & Utilities (M&O) 16,497,330 Local Real & Personal Property
City of Monahans	434,732,049
City of Wickett	26,619,390
City of Grandfalls	6,830,060
Ward County Water District #2	211,590,650

EXEMPTION DATA

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

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

**ADDENDUM #1
EXEMPTIONS**

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

Addendum #1

**WARD COUNTY APPRAISAL DISTRICT
EXEMPTION CODES**

EXEMPTION CODES

H ---- REGULAR HOMESTEAD

S ---- OVER 65 HOMESTEAD

B ---- S/S DISABILITY

DISABLED VETERANS CODES

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

Spouse and children of member of armed service who dies while on active duty -----\$ 5,000

A veteran who has a disability rating of not less than 10% and is age 65 or older; or a disabled veteran whose disability consists of, the loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia -----\$ 12,000

Residence Homestead of 100% or Totally Disabled Veteran

First, the veteran must receive 100% disability compensation from the VA due to the veteran's service connected disability. Second, the veteran must have a rating of 100% disabled or of individual un-employability from the VA or the veterans' service branch.



WARD COUNTY 2021 TAX RATES

COUNTY	0.61600
FMLR	<u>0.07400</u>
TOTAL RATE	0.69000
CITY OF MONAHANS	0.35000
CITY OF GRANDFALLS	0.22208
CITY OF WICKETT	0.15725
WARD CO WTR IMP DIST #2	0.01024
MWP ISD M&O	0.93230
MWP ISD I&S	<u>0.14697</u>
TOTAL RATE	1.07927
GR ISD M&O	0.96340
GR ISD I&S	<u>0.55144</u>
TOTAL RATE	1.51484
PBT ISD M&O	0.9634
PBT ISD I&S	<u>0.0971</u>
	1.0605
Ward County, MWP ISD, Monahans	2.11927
Ward County, MWP ISD	1.76927
Ward County, MWP ISD, Wickett	1.92652
Ward County, GR ISD	2.20484
Ward County, GR ISD, Grandfalls	2.42692
Ward County, GR ISD, Grandfalls, WD #2	2.43716
Ward County, GR ISD, WD #2	2.21508
Ward County, PBT ISD	1.7505

2021 RATIO STUDY ANALYSIS

The results of the 2021 study are reflected in the recommendations of the appraiser.

Category A – After analysis, the sales in the ratio study indicate a median level of appraisal of 91% for residential properties. Sales that were non arm's-length or considered outliers were omitted. The median for frame sales is 96% and the median for brick sales is 90%. Sales of brick homes in the class range 10-12 indicate the need for an adjustment. At this time, it is recommended to increase brick class 10-12 by 8%. Accounting for depreciation, this should improve the brick median ratio to approximately 95%-96%.

Category C/D – Land sales indicate the median for vacant land to be at 77%. However, sales are limited. At this time, it is recommended to maintain current land schedules, but continue to gather sales as they occur.

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

AG VALUES – After analysis of surveys and information that was provided by the ag board, the following recommendations are made to be applied to ag schedules.

AP3 - \$4.90/ac

AP4 - \$4.41/ac

AP5 - \$3.92/ac

AP6 - \$3.68/ac

AP7 - \$2.45/ac

AP8 - \$1.96/ac

BIENNIAL PROPERTY VALUE STUDY OR METHODS AND ASSISTANCE PROGRAM

PTAD (Property Tax Assistance Division of the Comptroller’s Office) alternates between a Property Value Study (PVS) and a Methods and Assistance Program (MAP) review for each appraisal district in the State of Texas. Ward CAD has its PVS in even numbered years and its MAP review in odd numbered years.

The PVS is conducted to determine the degree of uniformity of and the median level of appraisal by the appraisal district to determine the taxable value of property for school funding purposes.

The MAP reviews the governance of the appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used to determine compliance with generally accepted standards, procedures, and methodology.

2020 PVS STUDY

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

Median level of appraisal (the overall level of appraisals)

2021 MAP REVIEW

The district had its biennial MAP reviews in 2021. The MAPS reviews the governance of the appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used to compliance with generally accepted standards, procedures, and methodology. The comptroller’s office submits recommendations that will allow the district to comply with laws, rules, regulations, appraisal practices or operating best practices. Recommendations must be implemented within one year. There were five mandatory pass/fail questions and four major areas of importance. The district’s scoring was as follows:

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	Pass
Is the implementation of the appraisal districts most recent reappraisal plan current?	Pass
Are the appraisal district’s records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	Pass
Are values reproducible using the appraisal district’s written procedures and appraisal records?	Pass

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

Appraisal District Ratings:

- Meets All – The total point score is 100
- Meets – The total point score ranges from 90 to less than 100
- Needs Some Improvement – The total point score ranges from 85 to less than 90
- Needs Significant Improvement – The total point score ranges from 75 to less than 85
- Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total “Yes” Points	Total Score (Total “Yes” Questions/Total Questions) x100
Governance	16	16	100
Taxpayer Assistance	8	8	100
Operating Procedures	14	14	100
Appraisal Standards, Proc	11	11	100

2021 APPEAL DATA

Ward CAD has an open door policy and works very well with the taxpayers and entities it serves. The CAD staff takes the time needed to listen to the property owner's concerns, explain to property owners how the appraisal and appeal process works and to answer any questions allowed by law. If the staff cannot answer a question or is not allowed to address an issue the property owner is directed to the Chief Appraiser or the Appraiser responsible for the property type in question. Most property owner issues are settled without the need of formal appeal. If the property owner and Appraisal District cannot come to an agreement then a formal hearing before the Appraisal Review Board (ARB) is scheduled.

The ARB is a quasi-judicial body appointed by the Ward CAD Board of Directors. The ARB is empowered to equalize values of all properties in the Appraisal District in relation to fair market value and to hear taxpayer appeals through hearings for those that dispute their value or other issues affecting the taxpayer. The ARB is charged with the function of providing an impartial review of the appraisal records prepared by the Appraisal District. The ARB does not work for the Appraisal District but rather, they arbitrate between the taxpayer and the Appraisal District to settle any disputes they are allowed by law to address.

2021 ARB MEMBERS – Brian Franks – Chairman Robert Roeber Marielena Saenz – Secretary

Local Property – Protests filed	65			
Resolved in informal	17			
Failed to appear	43			
Formal hearings	0 Affidavit	3 Personal	2 Phone	
Mineral/Industrial – Protests filed	292			
Resolved in informal	140			
Failed to appear	152			
Formal hearings	0 Affidavit	0 Personal	0 Phone	
District Court – Appeals filed	0			
Local property	0			
Mineral/Industrial	0			
Arbitration – Appeals filed	0			
Local property	0			
Mineral/Industrial	0			

LEGISLATIVE CHANGES

The Texas Legislature meets in odd-numbered years. Customarily, the Property Tax Assistance Division of the Texas Comptroller of Public Accounts publishes a booklet explaining the Texas Property Tax Law changes for the legislative session. You may come by the Appraisal District for a copy or print a copy from the Comptroller's website at <http://comptroller.texas.gov/taxes/property-tax/legal-resource.php>

TEXAS PROPERTY TAX CALENDAR

APPRAISAL PHASE

January 1 – May 15

Lien attaches to property January 1
Ward CAD records property ownership and determines property value as of January 1
Ward CAD adds new records, removes old records, and identifies property situs
Ward CAD reviews, approves or denies exemptions and special use appraisals
Property owners submit renditions
Chief Appraiser sends Notices of Appraised Value

EQUALIZATION PHASE

May 15 – July 20

Chief Appraiser presents records to Appraisal Review Board (ARB)
ARB reviews records prepared by the Appraisal District
ARB hears taxing unit challenges and taxpayer protests
ARB presents changes based on hearings to the Chief Appraiser and notifies property owners by written order
ARB approves appraisal records by July 20
Chief Appraiser certifies appraisal roll to each taxing unit
Most changes to appraisal roll after certification must be reviewed by ARB

ASSESSMENT PHASE

July 25 – October 1

Assessor receives certified appraisal roll from the Chief Appraiser and presents it to the taxing units governing body for review with budget preparation
Assessor calculates the effective and rollback tax rates
Taxing unit publishes the calculated rates and other financial information for taxpayer review
Taxing unit governing body holds public hearings, adopts tax rate and finalizes budget
Assessor calculates a bill for each taxpayer and mails by October 1 or as soon as practicable

COLLECTION PHASE

October 1 – Until Collected

Taxes due when bill received and delinquent if not paid by February 1
Collectors send supplemental bills based on updates and changes from the Appraisal District and ARB
Tax bills mailed after January 10, delinquency date is the first day of the next month that provides at least 21 days after date of mailing for payment of taxes.
Collectors send out delinquent bills and take legal action to secure payment of overdue taxes, penalties, and interest

The Board will consider written complaints about the policies and procedures of the Appraisal District, Appraisal Review Board, and the Board of Directors and any other matter within the jurisdiction of the Board of Directors.

The Board will not consider complaints addressing any of the grounds for challenge and protests before the Appraisal Review Board. The Board of Directors has no authority to overrule the Chief Appraiser or Appraisal Review Board's decision on value, correction, or protest.

If the Chief Appraiser (or Board Chairman) is investigating the complaint, he/she must report on the status of the complaint at least quarterly, to both the taxpayer and the Board until the complaint is resolved, unless notification would jeopardize an investigation.

If a complaint is filed that the Board must resolve, the Board shall notify the parties of the complaint unless notice would jeopardize an undercover investigation, at least quarterly and until final disposition of the complaint.

In order to file a complaint, the following procedures should be followed:

1. The complaint must be in writing and must adequately describe the specific facts, which give rise to the complaint.
2. The Chief Appraiser will research the complaint for remedies. If the complaint is against the Chief Appraiser, then the Board Chairman will do the research. If the Chief Appraiser and the taxpayer can resolve the problem, the Chief Appraiser will report along with the resolution to the Board at the next meeting. If the complaint cannot be resolved through this manner, the complaint will be placed on the agenda as an action item at the next meeting of the Board. At this meeting, the taxpayer will be given the opportunity to present the written complaint to the Board in person.
3. The taxpayer must give the Chief Appraiser or Board Chairman adequate time to research the complaint and attempt to resolve the situation. If the complaint must be presented to the Board, adequate time must be allowed in order for the district to call a meeting and comply with the posting requirements of the Open Meetings Act.
4. A taxpayer must further outline to the Chief Appraiser any special assistance or arrangements that will be required in order to make his presentation to the Board, such as translators for non-English speaking or deaf persons, or special needs of a person having any physical, mental, or development disability. This service must be requested at least 72 hours in advance of the meeting.
5. If a taxpayer has a physical impairment and cannot present his complaint in writing, the complaint can be recorded on cassette tape and the tape will be played for the Board in lieu of written complaint.

A written complaint may be filed with the Board at:

Board of Directors
Ward County Appraisal District
PO Box 905
Monahans, TX 79756