

Clay County Appraisal District 2015 Annual Report

Introduction

The Clay County Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

Mission Statement

To Provide appraisals used for property tax assessment to all taxing jurisdictions in Clay County at 100 percent of market value, both uniform and equal, while providing professional, courteous and ethical service to the taxpayer. We will abide by the Texas Property Tax Code and its requirements in the operation of the appraisal district.

Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities are:

- Establish the district's office.
- Adopt its operating budget.
- Contract for necessary services.
- Hire the Chief Appraiser.
- Appoint the Appraisal Review Board
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board.
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district.
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors.

Members of the Appraisal Review Board are appointed by the Board of Directors. ARB members serve two year staggered terms. They are limited by law to serving three consecutive 2 year terms. They must be certified by the Texas Comptroller. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Agricultural Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aid him in determining typical practices and standards for agricultural activities in the district.

Taxing Jurisdictions Served

- Clay County
- Bellevue ISD
- Henrietta ISD
- Petrolia CISD
- Midway ISD
- Bellevue City
- Byers City
- Henrietta City
- Petrolia City
- ESD #1
- ESD #2
- Burkburnett ISD
- Bowie ISD
- Goldburg ISD
- Windthorst ISD
- Windthorst City

Legislative Changes

There were no legislative changes to the Property Tax Code during 2014 that affected the appraisal district's operations for 2014 as of the appraisal date and certification of the appraisal rolls to each taxing jurisdiction. Laws passed during the 2014 legislative session will have an effect on the 2015 appraisal process.

Property Types Appraised

The district is comprised of 23,792 parcels. Of these there are 17,334 real property parcels, 764 business personal property parcels and 5,694 oil, gas, and utilities parcels. Real property parcels consist of residences, commercial buildings, vacant lots and open space land. Business personal property is used by businesses in the production of income (furniture, fixtures, inventory and equipment).

The following represents a summary of property types appraised by the district in 2014.

PTAD Classes	Property Type	Parcels	Market Value	Certified Value
A	Single Family Homes	4,428	253,480,530	238,810,950
B	Multi Family Homes	16	1,604,020	1,577,020
C	Vacant Land	1,195	4,335,180	4,323,020
D	Ag Land and Improvements	7,437	1,060,083,140	68,547,460
E	Rural Land and Improvements	1,775	122,292,320	117,017,880
F	Commercial Real Property	291	23,111,380	22,622,782
G	Oil, Gas and Minerals	4,877	57,354,970	57,354,970
J	Utilities	466	149,755,480	147,686,580
L	Commercial Personal Property	766	59,149,590	58,992,090
M	Mobile Homes	447	10,714,210	9,430,480
O	Residential Inventory	13	117,180	117,180
S	Dealers Special Inventory	12	3,244,840	3,244,840
X	Exempt Property	2,136	64,447,360	0
Totals		23,859	1,809,690,200	729,725,252

Appraisal Operation Summary

The districts appraisers make field inspections starting in October 2013 through April 2014 according to its Biennial Reappraisal Plan (as adopted in September 2012). Appraisers inspected properties for condition and property characteristics. Also appraisers inspected for new improvements that were added to the appraisal roll.

New property is discovered several different ways as follows below.

- City building permits
- Mechanics Liens filed in courthouse
- Mobile home installation reports

- Septic tank permits
- Electric connection reports
- Field discovery
- Public word of mouth
- Google Earth Maps

Cost tables for all improvements were reviewed and compared to updated cost information in Marshall Swift Valuation Service tables and updated the cost tables if needed.

The district conducted an internal ratio study to see if modifiers were needed to adjust appraisals to meet sales trends.

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most common exemptions are described below. The amounts below are subtracted from the market value for each jurisdiction before taxes are calculated.

Jurisdiction	General	Over 65	Disability
Clay County	5,000		
Henrietta ISD	25,000	10,000	10,000
Bellevue ISD	25,000	10,000	10,000
Petrolia CISD	25,000	10,000	10,000
Midway ISD	25,000	10,000	10,000
Burkburnett ISD	25,000	10,000	10,000
Bowie ISD	25,000	10,000	10,000
Goldburg ISD	25,000	10,000	10,000
Windthorst ISD	25,000	10,000	10,000
City of Henrietta		5,000	
City of Byers		5,000	
City of Petrolia		5,000	
City of Bellevue		10,000	
City of Windthorst	NONE		
ESD#1	NONE		
ESD#2	NONE		

All Homeowners who qualify for the residential homestead exemption are subject to the placement of the homestead cap on their qualifying which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value will still be reflective of the local real estate market sales trend.

Disabled Veterans

Disabled Veterans that are rated 100% disabled or are unable to work according to the Veterans Affairs will be 100% exempt on their homestead property.

Disabled Veterans are also allowed an exemption on any other property besides their homestead based on the percentage rating as determined by the Veterans Affairs. Current exemptions are as follows.

Percentage Disability	Exemption Amount
10-29%	5,000
30-49%	7,500
50-69%	10,000
70-100%	12,000

If you are a Disabled Veteran that is over 65 in age you will receive an exemption amount of 12,000 no matter what percentage disability you have.

Other Exemptions

Other Common Exemptions are:

- Cemetery Exemptions
- Religious Organizations
- Primarily Charitable Organizations
- Veterans Organizations
- Youth Organizations

The above exemptions are 100% as long as qualifications are met in application process.

Other less frequent occurring exemptions are allowable and described in Chapter 11, Property Tax Code.

Appeal Information

Appraisal notices were sent to taxpayers in May of this year. Each taxpayer has the right to appeal the appraised value of their property to the Appraisal Review Board if an agreement cannot be reached with the appraisal district.

From the notices 510 parcels were protested to the ARB.

The final results of these protests were as follows.