

Donley County Appraisal District 2022 Annual Report

Introduction

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

Mission

The mission of Donley County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The effective date of each appraisal is January 1st, unless the property owner has elected to have their business personal property appraised as of September 1st. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

Governance

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

- Establish the district's office,
- Adopt its operating budget,
- Hire the Chief Appraiser,
- Appoint the Appraisal Review Board (ARB)
- 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.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve. The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members to the Appraisal Review Board (ARB) 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 responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

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

Taxing Jurisdictions

The Donley County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within Donley County. Following are those taxing jurisdictions with territory located in the district:

- Donley County
- City of Clarendon
- Clarendon ISD
- Clarendon College
- Panhandle Ground Water District
- City of Hedley
- Hedley ISD
- Donley County Hospital District
- City of Howardwick
- Groom ISD
- McLean ISD
- Memphis ISD

Property Types Appraised

DCAD contracts with Pritchard & Abbott, Inc. (P&A) for appraisal of residential, commercial, land, and some business personal property. DCAD contracts with P&A to appraise oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district. DCAD contracts with P&A for appraisal of personally-owned vehicles and local commercial personal property.

The following represents a summary of property types and their certified values for 2022:

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	1,475	\$73,777,845
B	Multi Family Homes	9	\$1,270,835
C	Vacant Lots	2,720	\$4,204,593
D1	Qualified Ag Land	2,275	\$481,449,309
D2	F & R Imp on Qualified Ag Land	494	\$11,471,384
E	Non-Ag Land, Farm /Ranch Imp	570	\$37,986,531
F1	Commercial Real Property	181	\$15,052,185
F2	Industrial Real Property	11	\$93,714,413
G	Oil & Gas	18	\$45,770
J	Utilities	172	\$126,883,144
L1	Commercial Personal Property	89	\$4,211,019
L2	Industrial Personal Property	292	\$8,723,695
M	Tangible Personal Mobile Home	140	\$1,874,463
O	Residential Inventory	0	\$0
S	Special Inventory	2	\$69,374
X	Total Exempt Property	481	\$23,529,273
TOTAL			\$884,263,823

Property Discovery

The district aggressively seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- Field discovery
- Filed Material/Mechanic's Liens
- Mobile home installation reports
- Utility connection reports
- Advertisements
- Railroad Commission Reports (oil/gas)
- Realtor and Appraisers

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

Residential Homestead

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on home sites with a maximum of 20 acres:

County	STATE MANDATED			OPTIONAL		
	Regular	Over-65	Disability	Regular %	Over 65	Disability
Donley County Special	\$3000	None	None	None	None	None
Donley County	None	None	None	None	None	None
Cities						
City of Clarendon	None	None	None	None	None	None
City of Hedley	None	None	None	None	None	None
City of Howardwick	None	None	None	None	None	None
Schools						
Clarendon ISD	\$40,000	\$10,000	\$10,000	None	None	None
Hedley ISD	\$40,000	\$10,000	\$10,000	None	None	None
Groom ISD	\$40,000	\$10,000	\$10,000	None	None	None
McLean ISD	\$40,000	\$10,000	\$10,000	None	None	None
Memphis ISD	\$40,000	\$10,000	\$10,000	None	None	None
Special						
Clarendon College	None	None	None	None	None	None
Panhandle Water District	None	None	None	None	None	None
Donley Hospital District	None	None	None	None	None	None

For school tax purposes, the over 65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on existing buildings. (Any new areas added to the home site will cause the ceiling to be readjusted and set in the subsequent tax year.) The City of Clarendon, City of Hedley, Donley County, and Clarendon College also grant a tax ceiling.

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

Disabled Veterans

Disabled veterans with a 100% service connected disability are eligible for a 100% exemption on their residence homestead. Disabled veterans are also allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amounts, based upon these ratings, are:

Disability Percentage	Exemption Amount
10-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000
Age 65 & 10%	\$12,000

PARTIAL EXEMPTIONS BY TAXING JURISDICTION

(AS OF CERTIFICATION)

ENTITY	HOMESTEAD		OVER 65/DISABLED		DISABLED VET 100%		DISABLED VETERANS	
	#	VALUE	#	VALUE	#	VALUE	#	VALUE
DONLEY COUNTY	818	2,438,490			19	1,466,564	64	621,788
CITIES								
CLARENDON					6	600,815	12	134,313
HEDLEY					1	77,998	3	36,000
HOWARDWICK					5	380,092	13	108,249
SCHOOLS								
CLARENDON	721	25,261,242	269	2,402,523	12	775,342	27	264,633
HEDLEY	107	3,110,688	30	273,586	1	37,998	7	84,000
MEMPHIS								
MCLEAN	6	240,000	4	250,067			1	12,000
GROOM	3	117,797	1	9,190				
SPECIAL DISTRICTS								
HOSPITAL					19	1,466,584	42	447,389
COLLEGE					19	1,466,584	64	624,788
WATER DISTRICT					19	1,466,584	64	624,788

2022 Non-Certified - HISTORY VALUE RECAP

(DCAD) - DCAD

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
C1	1	0.1150	600	0	0	600	0	0	0	600	600
*	1	0.1150	600	0	0	600	0	0	0	600	600
A1	1,160	703.2864	2,514,720	0	0	2,514,720	64,665,031	0	0	67,179,751	65,249,315
A2	315	159.2322	404,761	0	0	404,761	6,193,333	0	0	6,598,094	6,562,125
A*	1,475	862.5186	2,919,481	0	0	2,919,481	70,858,364	0	0	73,777,845	71,811,440
B1	9	3.9820	30,785	0	0	30,785	1,240,050	0	0	1,270,835	1,270,835
B*	9	3.9820	30,785	0	0	30,785	1,240,050	0	0	1,270,835	1,270,835
C1	2,533	877.3918	2,587,454	0	0	2,587,454	472,580	0	0	3,060,034	3,060,034
C11	186	130.1590	279,764	0	0	279,764	864,195	0	0	1,143,959	1,143,959
C*	2,719	1,007.5508	2,867,218	0	0	2,867,218	1,336,775	0	0	4,203,993	4,203,993
D1	2,275	576,270.7442	0	33,281,236	481,449,309	33,281,236	0	0	0	33,281,236	33,281,236
D2	494	0.0000	0	0	0	0	11,471,384	0	0	11,471,384	11,471,384
D*	2,769	576,270.7442	0	33,281,236	481,449,309	33,281,236	11,471,384	0	0	44,752,620	44,752,620
E	467	1,616.1990	1,197,690	0	0	1,197,690	28,913,250	0	0	30,110,940	29,299,603
E1	12	37.1600	41,260	0	0	41,260	335,182	0	0	376,442	376,442
E9	91	91.5000	50,100	0	0	50,100	7,449,049	0	0	7,499,149	7,059,311
E*	570	1,744.8590	1,289,050	0	0	1,289,050	36,697,481	0	0	37,986,531	36,735,356
F1	181	232.6060	1,464,522	0	0	1,464,522	13,587,663	0	0	15,052,185	15,052,185
F1	181	232.6060	1,464,522	0	0	1,464,522	13,587,663	0	0	15,052,185	15,052,185
F2	11	67.1620	87,782	0	0	87,782	860,301	0	92,766,330	93,714,413	93,714,413
F2	11	67.1620	87,782	0	0	87,782	860,301	0	92,766,330	93,714,413	93,714,413
F*	192	299.7680	1,552,304	0	0	1,552,304	14,447,964	0	92,766,330	108,766,598	108,766,598
G1	14	0.0000	0	0	0	0	0	0	41,780	41,780	41,780
G1B	4	0.0000	0	0	0	0	0	0	3,990	3,990	3,990
G*	18	0.0000	0	0	0	0	0	0	45,770	45,770	45,770
H1	1,413	0.0000	0	0	0	0	0	24,727,702	0	24,727,702	24,727,702
H*	1,413	0.0000	0	0	0	0	0	24,727,702	0	24,727,702	24,727,702
J2	4	0.0000	0	0	0	0	0	0	94,070	94,070	94,070
J2A	20	0.0000	0	0	0	0	0	0	470,080	470,080	470,080
J3	47	8.0840	20,806	0	0	20,806	82,510	0	21,606,540	21,709,856	21,709,856
J3A	1	0.0000	0	0	0	0	0	0	24,990	24,990	24,990
J4	54	2.3870	8,075	0	0	8,075	282,104	0	2,667,110	2,957,289	2,957,289
J4A	4	0.0000	0	0	0	0	0	0	4,070	4,070	4,070
J5	6	1.0000	39,449	0	0	39,449	12,891	0	37,962,330	38,014,670	38,014,670
J5A	2	0.0000	0	0	0	0	0	0	4,470	4,470	4,470
J6	26	54.4200	52,102	0	0	52,102	31,322	0	47,144,580	47,228,004	47,228,004
J6A	1	0.0000	0	0	0	0	0	0	113,750	113,750	113,750
J7	5	6.9280	13,450	0	0	13,450	2,606	0	202,620	218,676	218,676
J9	2	0.0000	0	0	0	0	0	16,043,219	0	16,043,219	16,043,219
J*	172	72.8190	133,882	0	0	133,882	411,433	16,043,219	110,294,610	126,883,144	126,883,144
L1	87	0.0000	0	0	0	0	0	4,196,019	0	4,196,019	4,196,019
L1C	2	0.0000	0	0	0	0	0	0	15,000	15,000	15,000
L1	89	0.0000	0	0	0	0	0	4,196,019	15,000	4,211,019	4,211,019
L2	4	0.0000	0	0	0	0	0	1,387,905	0	1,387,905	1,387,905
L2A	5	0.0000	0	0	0	0	0	0	26,240	26,240	26,240
L2C	7	0.0000	0	0	0	0	0	0	2,472,190	2,472,190	2,472,190
L2D	6	0.0000	0	0	0	0	0	0	90,710	90,710	90,710
L2G	67	0.0000	0	0	0	0	0	0	3,042,480	3,042,480	3,042,480
L2H	105	0.0000	0	0	0	0	0	0	686,450	686,450	686,450
L2J	15	0.0000	0	0	0	0	0	0	209,680	209,680	209,680

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Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
L2K	1	0.0000	0	0	0	0	0	0	72,630	72,630	72,630
L2L	4	0.0000	0	0	0	0	0	0	31,330	31,330	31,330
L2M	2	0.0000	0	0	0	0	0	0	24,120	24,120	24,120
L2O	13	0.0000	0	0	0	0	0	0	114,580	114,580	114,580
L2P	14	0.0000	0	0	0	0	0	0	479,410	479,410	479,410
L2Q	49	0.0000	0	0	0	0	0	0	85,970	85,970	85,970
L2	292	0.0000	0	0	0	0	0	1,387,905	7,335,790	8,723,695	8,723,695
L*	381	0.0000	0	0	0	0	0	5,583,924	7,350,790	12,934,714	12,934,714
M1	41	0.0000	0	0	0	0	953,362	64,065	0	1,017,427	1,004,736
M2	99	0.0000	0	0	0	0	0	857,036	0	857,036	857,036
M*	140	0.0000	0	0	0	0	953,362	921,101	0	1,874,463	1,861,772
S	2	0.0000	0	0	0	0	0	69,374	0	69,374	69,374
S*	2	0.0000	0	0	0	0	0	69,374	0	69,374	69,374
XB	64	2.0000	1,700	0	0	1,700	0	25,714	15,690	43,104	0
XC	37	0.0000	0	0	0	0	0	0	7,760	7,760	0
XN	12	0.0000	0	0	0	0	0	0	337,540	337,540	0
XU	14	2.4690	12,399	0	0	12,399	407,964	0	229,470	649,833	0
XV	354	5,553.4750	4,774,349	0	0	4,774,349	17,511,663	205,024	0	22,491,036	300
X*	481	5,557.9440	4,788,448	0	0	4,788,448	17,919,627	230,738	590,460	23,529,273	300
	10,342	585,820.3006	13,581,768	33,281,236	481,449,309	46,863,004	155,336,440	47,576,058	211,047,960	460,823,462	434,064,218