

Culberson County Appraisal District 2017 Annual Report

Introduction

The Culberson County Appraisal District is a political subdivision of the State of Texas. The Texas Constitution, 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 the Culberson 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 Culberson County for ad valorem tax purposes. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This is achieved by administering the laws of the Texas property tax system and by operating under the standards of

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

Governance

The Culberson County Appraisal District is governed by a (6) member board of directors selected by the county's participating taxing jurisdictions. The Board's primary responsibilities are to:

- Establish an appraisal districts office;
- Adopt an operating budget;
- Contract for necessary services;
- Hire a chief appraiser;
- Appoint an Appraisal Review Board;
- Provide advice and consent to the chief appraiser concerning the appointment of an Agricultural Advisory Board;
- Make general policies on the appraisal district operations; and
- Biannually develop a written plan for the periodic appraisal of all property within the appraisal district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of Culberson County for at least two years prior to being selected. Directors can serve without term limitations.

The Chief Appraiser is the chief administrator of the appraisal district and appointed by the board of directors. The chief appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation (TDLR).

Members of the Appraisal Review Board (ARB) are appointed by the board of directors and serve two year staggered terms. ARB members are limited to three consecutive two year terms. The ARB settles

value disputes between taxpayers and the chief appraiser. In 2017, Culberson County Appraisal District mailed 5,338 notices of appraised value and the ARB heard four formal appeals.

The Agricultural Advisory Board is appointed by the board of directors at the recommendation of the chief appraiser and serves to advise the chief appraiser in determining typical practices and standards for agricultural activities in Culberson County.

Taxing Jurisdictions

The Culberson County Appraisal District is responsible for discovering and appraising all properties, real estate and personal property, for each taxing jurisdiction located in Culberson County. Culberson County comprises 3,812 square miles and consists of the following taxing entities:

- Culberson County
- Culberson-Allamore ISD
- Town of Van Horn
- Culberson County Groundwater District
- Culberson County Hospital District

Property Categories

The Culberson County Appraisal Districts contains approximately 14,109 parcels consisting of residential, commercial, personal, industrial, utilities and mineral (oil and gas) properties.

Below is a summary of the 2017 appraisals by category:

Category	Number of Parcels	Market Value
A Single Family Residential	843	36,383,070
B Multi-family	1	106,620
C Vacant Lots	3,531	7,814,220
D Rural Real	6,096	16,984,600
E Farm/Ranch Improvements	2,139	17,760,610
F1 Commercial Real	180	23,910,540
F2 Industrial Real	10	75,440,670
J Utilities	370	196,802,730
L1 Commercial Personal	147	7,983,840
M Mobile Homes	142	2,067,750
O Residential Inventor	0	0
X Totally Exempt	560	45,339,140
Totals	14,019	430,593,790

2017 Appraisal Operation Summary

In 2017, the Culberson County Appraisal District appraised new property and reappraised existing property in accordance with its written 2017-2018 Reappraisal Plan. Results of the 2017 Comptroller's Property Value Study have been certified to the Commissioner of Education in February 2018.

Culberson-Allamore ISD was assigned local appraised values, an indication that the Culberson County Appraisal District is generally appraising property at current market value. The results for the property categories studied are shown below. The next Property Value Study will occur in 2018.

Category	Culberson CAD	Culberson-Allamore ISD
Single Family Residential	36,383,070	36,487,184
Rural Real	17,963,900	21,121,415
Commercial Real	23,910,540	23,913,153
Utilities	308,203,440	366,047,910
Commercial Personal	8,924,480	8,925,502
Overall	395,385,430	456,495,164

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Property Tax Code.

Residential Homestead

The following chart represents the total exemption amounts granted to homeowners who qualify for this exemption on homes with a maximum of 2 acres.

Jurisdiction	General Homestead	Over 65	Over 55 Surviving Spouse	Disability	100% Disabled Veteran
Culberson County	\$5,000	\$3,000	N/A	N/A	100%
Culberson-Allamore ISD	\$25,000	\$10,000	N/A	\$10,000	100%
Town of Van Horn	N/A	\$3,000	N/A	N/A	100%
Culberson County Groundwater Dist	N/A	N/A	N/A	N/A	100%
Culberson County Hospital District	N/A	N/A	N/A	N/A	100%

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 of existing improvements. The tax ceilings are adjusted if new improvements are added to the existing homestead.

Homeowners qualifying for the residential homestead exemption receive a **homestead cap** that limits the increase of **taxable value** on the homestead to ten percent per year.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with 100% service connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage of disability rating determined by the Department of Veteran's Affairs. Current exemptions based on these ratings are:

Percentage Disability	Exemption Amount
10-30%	\$ 5,000
30-50%	\$ 7,500
50-70%	\$10,000
70-100%	\$12,000

2017 Certified Market Values

Jurisdiction	Number of Parcels	2017 Market Value	2017 Taxable Value
Culberson County	17,620	1,608,787,740	1,273,797,770
Culberson-Allamore ISD	17,541	1,605,255,990	1,373,669,500
Town of Van Horn	1,723	84,720,570	76,820,950
Culberson County Groundwater District	8,169	394,115,360	298,576,110
Culberson County HD	17,541	1,605,255,990	1,385,417,140

2016 Tax Rates

Jurisdiction	Tax Rate per \$100 of Taxable Value
Culberson County	.233880
Culberson-Allamore ISD	1.496581
Town of Van Horn	.439987
Culberson County Groundwater District	.053155
Culberson County Hospital District	.183734

SIGNIFICANT PROPERTY TAX LAW CHANGES

There were many changes enacted into the tax code during the 2015 legislative session, which have affected Culberson County Appraisal District in 2016. The change in the requirements to receive the homestead exemption is one of the more significant changes. The law now requires a Texas Driver's License, a vehicle registration (or affidavit of not owning a car) and a utility bill all with the address for which an exemption is being requested.

Another change to the exemption law is regarding the completely disabled veterans. If the completely disabled veteran should die, the spouse of the veteran is entitled to the exemption until he or she remarries.

Senate Bill 1505 made changes to the methodology in the calculation of oil and gas for the appraisal of these properties.

House Bill 2387 revised the law by clarifying that the general counsel employed by the district does not work for the chief appraiser, but works for the board of directors and will work at the board's discretion.