



2016 ANNUAL REPORT

ARCHER COUNTY APPRAISAL DISTRICT

SCOPE OF WORK

The Archer County Appraisal District (ACAD) is a political subdivision of the State of Texas created effective January 1, 1980. The Constitution of the State of Texas and Texas Property Tax Code govern the legal statutory, and administrative requirements for the appraisal district.

MISSION

Our Mission is to provide uniform, fair, and equitable appraisals of all real and personal property located in Archer County. It is also our mission to provide information and assistance to the public in a professional and courteous manner.

ADMINISTRATION

The appraisal district is governed by a Board of Directors, elected by the taxing units within the boundaries of Archer County. Their primary responsibilities are to establish the appraisal district office And to appoint the Chief Appraiser. The Chief Appraiser is the chief executive administrator of the appraisal district.

TAXING UNITS

The appraisal district is responsible for local property tax appraisal and exemption administration for thirteen (13) taxing units in the county. They are Archer County, Archer City ISD, Holliday ISD, Windthorst ISd, Iowa Park CISD, Jacksboro ISD, Olney ISD, Hamilton Hospital District and the cities of Archer City, Holliday, Lakeside City, Megargel, and Windthorst. Property tax appraisal are estimates of market value prepared by the appraisal district by which each of the taxing units sets a tax rate and allocates the year's tax burden on the basis of each taxable property's appraisal.

WHAT IS AD VALOREM PROPERTY TAXES?

According to Section 11.01 of the Texas Property Code all real and tangible property that this state has jurisdiction to tax is taxable unless exempt by law. The definition of ad valorem is according to value, therefore the ACAD is bound by law to appraise every parcel of land, every residential improvement, every commercial improvement and any other type of property in Archer County at the current market value unless some part of the value is exempt by law.

SUMMARY OF ACTIVITIES OF THE ACAD

12/4/2015	Mailed business personal renditions for 2016
12/15/2015	Mailed Homestead Exemptions to new owners
12/15/2015	Mailed Application for Open space Agricultural Use Appraisal
4/15/2016	Deadline to file business personal property renditions
5/2/2016	Deadline to file Homestead Exemptions
5/2/2016	Deadline to file Application for Open space Agricultural Use Appraisal
4/29/2016	Mailed 25.19 appraisal notices from Pritchard and Abbott in Fort Worth
5/31/2016	Deadline to protest property values
6/15/2016	Real/Mineral ARB Hearings
7/20/16	Certified the 2016 Appraisal Roll to the taxing units

DEFINITION OF VALUE

According to the Uniform Standards of the Professional Appraisal Practices, the definition of market value is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller acting prudently and knowledgeably, and

assuming the price is not affected by undue stimulus. Implicit in this definition are the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- Buyer and seller are typically motivated
- Both parties are well informed or well advised, and acting in what they consider their own best interests
- A reasonable time is allowed for exposure in the open market
- Payment is made in terms of cash in U.S. dollars or times of financial arrangements comparable thereto and
- The price represents the normal consideration for the property sole unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

TAXABLE VALUE

Below is a breakout of the last 3 years of taxable values for each taxing unit located in Archer County.

	2014	2015	2016
Archer County	752,557,220	713,056,940	628,493,640
City of Archer City	56,121,930	58,827,510	59,365,470
City of Holliday	56,884,150	56,934,890	57,564,560
City of Lakeside City	56,411,870	60,254,470	61,394,780
City of Megargel	4,744,780	4,820,030	4,653,540
City of Windthorst	17,445,210	18,081,180	17,199,350
Archer City ISD	458,939,240	475,282,310	417,088,100
Holliday ISD	302,525,060	286,471,990	259,436,450
Windthorst ISD	66,194,300	81,576,500	78,107,480
Iowa Park CISD	8,231,540	6,442,560	2,320,690
Jacksboro ISD	796,860	863,820	853,480
Olney ISD	255,321,570	227,430,430	184,494,720
Hamilton Hospital	52,098,110	40,199,120	22,429,270

PROPERTY TYPES:

Improvements:

There are 4229 residential parcels representing 20% of the parcels in Archer County. There are 289 commercial parcels representing 1.3 % of the parcels in Archer County.

Land: There are 4229 residential lots, 1043 vacant lots, 289 commercial lots and 4138 agricultural parcels in Archer County. The land parcels represented by percentage are: 18.7% agriculture, and 4% vacant lots.

Other: There are 1257 business personal property accounts representing 5.6 % of the parcels. There are 374 Utility and Pipeline parcels represent 1.6% of the parcels. There are 7902 mineral accounts representing 36% of the parcels. There are 2844 exempt parcels that represent 13% of the parcels.

EXEMPTIONS

The ACAD also determines eligibility for various types of property tax exemptions for residential homesteads, over 65 homesteads, disabled homesteads and disabled veterans.

2016 PARTIAL EXEMPTIONS:

JURISDICTION	EXEMPTION TYPE	AMOUNT	VALUE LOST
Archer County	Homestead	0	0
	Over 65	0	0
	Disability	0	0
	100% Disabled Vet	37	4,894,670
	Local Option	0	0
	Disabled Veteran	106	1,056,270
City of Archer City	Homestead	0	0
	Over 65	0	0
	Disability	0	0
	100% Disabled Vet	109,870	3
	Local Option	0	0
	Disabled Veteran	182,480	19
City of Holliday	Homestead	0	0
	Over 65	0	0
	Disability	0	0
	100% Disabled Vet	351,030	5
	Local Option	2,207,420	115
	Disabled Veteran	193,450	20
Lakeside City	Homestead	0	0
	Over 65	0	0
	Disability	0	0
	100% Disabled Vet	1,019,080	6
	Local Option	0	0
	Disabled Veteran	211,000	21
City of Megargel	Homestead	0	0
	Over 65	0	0
	Disability	0	0
	100% Disabled Vet	0	5
	Local Option	0	0
	Disabled Veteran	0	0
City of Windthorst	Homestead	508,130	102
	Over 65	0	0
	Disability	0	0
	100% Disabled Vet	142,820	2
	Local Option	0	0

	Disabled Veteran	21,510	2
Archer City ISD	Homestead	18,020,810	763
	Over 65	2,031,560	222
	Disability	195,840	22
	100% Disabled Vet	492,880	6
	Local Option	0	0
	Disabled Veteran	285,430	29
Holliday ISD	Homestead	29,143,920	1,207
	Over 65	3,325,830	341
	Disability	375,850	41
	100% Disabled Vet	2,880,240	25
	Local Option	0	0
	Disabled Veteran	557,710	57
Iowa Park ISD	Homestead	28,790	3
	Over 65	0	0
	Disability	0	0
	100% Disabled Vet	0	0
	Local Option	0	0
	Disabled Veteran	0	0
Jacksboro ISD	Homestead	25,000	1
	Over 65	10,000	1
	Disability	0	0
	100% Disabled Vet	0	0
	Local Option	0	0
	Disabled Veteran	0	0
Olney ISD	Homestead	508,130	102
	Over 65	0	0
	Disability	0	0
	100% Disabled Vet	142,820	2
	Local Option	0	0
	Disabled Veteran	21,510	2
Windthorst ISD	Homestead	7,770,830	324
	Over 65	986,430	100
	Disability	50,000	5
	100% Disabled Vet	296,450	5
	Local Option	0	0
	Disabled Veteran	57,510	5

Home Owners are only eligible to receive a homestead exemption on one (1) home per year and the home must be the primary residence. Homestead Exemptions received between January 1st and April 30th are considered for the year but you can file a Homestead Exemption up to one (1) year later. A homeowner must provide a valid Texas license with a physical address that matches the physical address of the home where the homeowner is requesting the Homestead Exemption.

ARCHER COUNTY EXEMPTIONS AMOUNTS

HOMESTEAD

Archer County	Homestead	\$3,000	FM/LR
	65 or Older	\$5,000	
	Disabled Person	\$5,000	
Archer City ISD	Homestead	\$25,000	
Holliday ISD	65 or Older	\$35,000	
Windthorst ISD	Disabled Person*	\$35,000	
Iowa Park CISD			
Jacksboro ISD			
Olney ISD			
City of Holliday	65 or Older	\$20,000	
City of Windthorst	Homestead	\$5,000	
	65 or Older	\$5,000	
	Disabled Person*	\$5,000	

* Disabled Person qualifies for this exemption if receiving payments of disability benefits under Federal Old Age, Survivors, and Disability Insurance. Not eligible for 65 or older.

DISABLED VETERAN

Disability Rating	10% to 29%	\$5,000
	30% to 49%	\$7,500
	50% to 69%	\$10,000
	70% to 100%	\$12,000
65 or older		\$12,000
Totally blind in 1 or both eyes		\$12,000
Lost use of 1 or more limbs		\$12,000

100% DISABLED VETERAN

Qualified Disabled Veteran	Homestead	100% Exempt
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Spouse of Qualified DV 100% Disabled Veteran	Must be same property Homestead of Veteran Remains Homestead of Spouse Spouse does not remarry	100% Exempt
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APPEAL INFORMATION

Appraisal notices are mailed May 1st of each 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 between the taxpayer and the appraisal district.

PROTEST INFORMATION FOR ACAD

In 2016, 49 Real estate protests were filed and 64 mineral protests were filed.

NEW CONSTRUCTION

19 new homes were built for 2016.
3 new mobile homes were added in 2016.

RATIO STUDY ANALYSIS

Ratio studies are performed on sold properties throughout the year to determine the market value of the properties. If sales are consistently higher or consistently lower than the current valuation on the property, a closer look is needed to determine if the market value has changed.

CONCLUSION OF 2016 MASS APPRAISAL PERFORMED

2016 was the second year of the cycle to work 3 school districts per year. The districts worked were the Iowa Park CISD, the Jacksboro ISD, and the Olney ISD. With limited sales in the 3 districts no change was made to the residential properties.

The market value land prices were discovered to be lower than market value so the market value on pasture land was raised to \$1750 and the market value on cropland was raised to \$1500.

Commercial properties were a concern due the fact that they had not been changed since 1999. The commercial property schedules were updated using Marshall and Swift Valuation Service.

Homes seem to be selling in a reasonable time in the market and the water problems that have plagued Archer County for many years are no longer a concern. Tracts of land are selling for \$6000 along Decker Rd in Holliday ISD.

PROPERTY VALUE STUDY

The PVS is conducted by the Comptroller's Office to estimate the taxable property value in each school district to measure the performance of the Appraisal District. If the Appraisal District is within a 5% percent margin the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formulas for state aid. The 2015 results are:

005 Archer

Category	Number of Ratios **	2015 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price-Related Differential
A. Single-Family Residences	155	297,403,603	.97	17.42	51.61	76.77	1.00
B. Multi-Family Residences	0	779,282	*	*	*	*	*
C1. Vacant Lots	0	5,275,930	*	*	*	*	*
C2. Colonia lots	0	0	*	*	*	*	*
D2. Farm/Ranch Imp	0	5,884,010	*	*	*	*	*
E. Rural non-qualified	42	66,610,850	.91	36.89	40.47	66.66	1.11
F1. Commercial Real	0	16,646,200	*	*	*	*	*
F2. Industrial Real	0	424,662,960	*	*	*	*	*
G. Oil, Gas, Minerals	80	149,536,010	1.01	15.23	46.25	81.25	1.01
J. Utilities	5	82,062,075	*	*	*	*	*
L1. Commercial Personal	0	12,799,295	*	*	*	*	*
L2. Industrial Personal	0	37,310,920	*	*	*	*	*
M. Other Personal	0	1,357,630	*	*	*	*	*
O. Residential Inventory	0	0	*	*	*	*	*
S. Special Inventory	0	0	*	*	*	*	*
Overall	282	1,100,328,765	.97	19.54	48.93	77.30	.99

* Not Calculated - Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less

** Statistical measures may not be reliable when the sample is small

METHODS AND ASISTANCE PROGRAM

Every other year the Comptroller does a thorough review of the operations of the appraisal districts. The appraisal district must pass 4 Mandatory requirements and is rated in 4 separate areas. Below is the 2016 MAPS Review of the Archer County Appraisal District.

NOTE: All 3 of the failed questions have been addressed and corrected.

Glenn Hegar
Texas Comptroller of Public Accounts
2016-17 Final Methods and Assistance Program
Review

Archer County Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal 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	Needs Significant Improvement
Appraisal Standards, 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) x 100
Governance	11	11	100
Taxpayer Assistance	10	10	100
Operating Procedures	19	16	84
Appraisal Standards, Procedures and Methodology	18	18	100