



2019 ANNUAL REPORT

ARCHER COUNTY APPRAISAL DISTRICT

Kimbra York, Chief Appraiser

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

1/31/2019	Mailed business personal property renditions for 2019
4/1/2019	Deadline to file business personal property renditions
4/30/2019	Deadline to file Homestead Exemptions
5/1/2019	Deadline to file Application for Open space Agricultural Use Appraisal
4/15/2019	Mailed 25.19 appraisal notices from Pritchard & Abbott in Fort Worth
5/15/2019	Deadline to protest property values
6/13/2019	Real Estate/Mineral ARB was held
7/05/2019	Certified the 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.

Jurisdiction	2017	2018	2019
Archer County	\$653,766,250	\$656,137,780	\$750,026,134
City of Archer City	\$60,529,940	\$61,583,130	\$65,412,667
City of Holliday	\$60,222,520	\$61,414,360	\$64,262,982
City of Lakeside City	\$66,461,050	\$66,639,200	\$72,656,767
City of Megargel	\$5,290,360	\$5,309,260	\$5,401,045
City of Windthorst	\$17,894,610	\$17,645,860	\$17,784,750
Archer City ISD	\$403,161,640	\$373,319,982	\$423,853,280
Holliday ISD	\$271,986,390	\$276,944,790	\$340,399,582
Windthorst ISD	\$80,584,880	\$81,424,050	\$81,964,995
Iowa Park CISD	\$4,205,340	\$1,723,960	\$1,800,950
Jacksboro ISD	\$786,480	\$768,420	\$802,793
Olney ISD	\$163,388,190	\$142,279,470	\$54,205,440
Hamilton Hospital	\$23,639,820	\$24,644,720	\$26,753,630

PROPERTY TYPES:

Improvements:

There are 4,108 residential parcels. There are 279 commercial parcels.

Land:

There are 4,108 residential lots, 1027 vacant lots, 279 commercial lots and 4192 agricultural parcels in Archer County.

Other:

There are 1108 business personal property accounts. There are 380 Utility and Pipeline parcels. There are 7218 mineral accounts. There are 2352 exempt 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.

2019 PARTIAL EXEMPTIONS:

JURISDICTION	EXEMPTION TYPE	VALUE LOST	AMOUNT		
Archer County	Homestead	\$ -	0		
	Over 65	\$ 4,208,210	846		
	Disability 100% Disabled	\$ 503,250	101		
	Vet	\$ 9,611,008	59		
	Local Option	\$ -	0		
	Disabled Veteran	\$ 1,324,764	134		
	TOTAL			\$ 15,647,232	1140
City of Archer City	Homestead	\$ -	0		
	Over 65	\$ -	0		
	Disability 100% Disabled	\$ -	0		
	Vet	\$ 312,340	6		
	Local Option	\$ -	0		
	Disabled Veteran	\$ 148,830	17		
	TOTAL			\$ 461,170	23
City of Holliday	Homestead	\$ -	0		
	Over 65	\$ -	0		
	Disability 100% Disabled	\$ -	0		
	Vet	\$ 717,080	7		
	Local Option	\$ 2,301,810	117		
	Disabled Veteran	\$ 231,250	23		
	TOTAL			\$ 3,250,140	147
City of Lakeside City	Homestead	\$ -	0		
	Over 65	\$ -	0		
	Disability 100% Disabled	\$ -	0		
	Vet	\$ 2,429,590	12		
	Local Option	\$ -	0		
	Disabled Veteran	\$ 306,000	30		
	TOTAL			\$ 2,735,590	42
City of Megargel	Homestead	\$ -	0		
	Over 65	\$ -	0		
	Disability 100% Disabled	\$ -	0		
	Vet	\$ -	0		
	Local Option	\$ -	0		
	Disabled Veteran	\$ 10,000	1	\$ 10,000	1

City of Windthorst	Homestead					
	Over 65	\$	-	0		
	Disability	\$	-	0		
	100% Disabled					
	Vet	\$	272,220	3		
	Local Option	\$	499,460	100		
	Disabled Veteran	\$	21,960	2		
	TOTAL			\$	793,640	105
Archer City ISD	Homestead	\$	18,320,580	758		
	Over 65	\$	2,435,830	258		
	Disability	\$	247,870	29		
	100% Disabled					
	Vet	\$	1,161,360	13		
	Local Option	\$	-	0		
	Disabled Veteran	\$	257,260	27		
	TOTAL			\$	22,422,900	1085
Holliday ISD	Homestead	\$	30,813,420	1,265		
	Over 65	\$	3,968,926	404		
	Disability	\$	485,810	52		
	100% Disabled					
	Vet	\$	5,790,071	34		
	Local Option	\$	-	0		
	Disabled Veteran	\$	900,954	88		
	TOTAL			\$	41,959,181	1,843
Iowa Park ISD	Homestead	\$	-	0		
	Over 65	\$	-	0		
	Disability	\$	-	0		
	100% Disabled					
	Vet	\$	-	0		
	Local Option	\$	-	0		
	Disabled Veteran	\$	-	0		
Jacksboro ISD	Homestead	\$	25,000	1		
	Over 65	\$	10,000	1		
	Disability	\$	-	0		
	100% Disabled					
	Vet	\$	-	0		
	Local Option	\$	-	0		
	Disabled Veteran	\$	-	0		
	TOTAL			\$	35,000	2
Olney ISD	Homestead	\$	2,196,110	102		
	Over 65	\$	208,600	22		
	Disability	\$	15,810	2		
	100% Disabled					
	Vet	\$	301,780	2		
	Local Option	\$	-	0		
	Disabled Veteran	\$	16,970	2		
	TOTAL			\$	2,739,270	130
Windthorst ISD	Homestead	\$	8,365,165	345		

	Over 65	\$	1,103,590	112		
	Disability	\$	66,580	8		
	100% Disabled					
	Vet	\$	613,340	8		
	Local Option	\$	-	0		
	Disabled Veteran	\$	59,730	7		
	TOTAL				\$	10,208,405 480
Hamilton Hospital	Homestead	\$	-	0		
	Over 65	\$	-	0		
	Disability	\$	12,000	1		
	100% Disabled					
	Vet	\$	184,960	1		
	Local Option	\$	-	0		
	Disabled Veteran	\$	-	0		
	TOTAL	\$	12,000	1	\$	196,960 2
	GRAND TOTAL				\$	100,459,488 614

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 two (2) years 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
Spouse of Qualified DV	Must be same property	100% Exempt
100% Disabled Veteran	Homestead of Veteran	
	Remains Homestead of Spouse	
	Spouse does not remarry	

APPEAL INFORMATION

Appraisal notices are mailed April 15th 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 2019, 154 Real estate protests were filed and 54 mineral protests were filed.

NEW CONSTRUCTION

31 new homes were added to the appraisal roll.

6 new mobile homes were added to the appraisal roll.

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 2019 MASS APPRAISAL PERFORMED

2019 is the 1st year of the new split cycle school districts. The districts worked were the Archer City ISD and Holliday ISD.

Archer City ISD had 28 residential properties sell in the district with a mean of .96. It was determined that the sales indicated that the residential properties were being appraised at market value and a change was not needed.

Holliday ISD had 49 residential properties sell in the district with a mean of .92. It was determined that the sales indicated that the properties were being appraised below market value and a raise in the market value of 4% was needed to bring the residential properties to a target mean of .95.

In addition, Lakeside City has 38 residential sales (not included in the 49 for HISD) sell in the city limits with a mean of .88. It was determined that Lakeside City was being appraised below market value and an additional raise in the market for Lakeside City of 10% was needed to bring the residential properties in Lakeside to a mean of .95.

With 6 sales in the County and a median of .9513, no change was made to the commercial properties.

Ratio studies on all school districts (Windthorst ISD, Olney ISD, Iowa Park CISD, Jacksboro ISD) and all other towns (Windthorst, Megargel,) but a change to market value was not indicated.

2017 PROPERTY VALUE STUDY

CAD Summary Worksheet

005 Archer

Category	Number of Ratios **	2017 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	189	326,606,813	.97	10.82	59.78	91.53	1.00
B. Multi-Family Residences	0	903,782	*	*	*	*	*
C1. Vacant Lots	0	5,905,145	*	*	*	*	*
C2. Colonia lots	0	0	*	*	*	*	*
D2. Farm/Ranch Imp	0	6,116,120	*	*	*	*	*
E. Rural non-qualified	73	73,544,530	.98	9.93	64.38	90.41	.97
F1. Commercial Real	26	17,600,720	*	*	*	*	*
F2. Industrial Real	0	338,148,980	*	*	*	*	*
G. Oil, Gas, Minerals	89	60,203,270	1.00	6.99	78.65	98.87	1.00
J. Utilities	5	81,849,650	*	*	*	*	*
L1. Commercial Personal	0	10,996,610	*	*	*	*	*
L2. Industrial Personal	0	28,244,140	*	*	*	*	*
M. Other Personal	0	1,114,290	*	*	*	*	*
O. Residential Inventory	0	300,140	*	*	*	*	*
S. Special Inventory	0	0	*	*	*	*	*
Overall	382	951,534,190	.98	9.95	65.70	91.09	1.00

* 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.