



2021 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

1/31/2021	Mailed business personal property renditions for 2021
4/1/2021	Deadline to file business personal property renditions
4/30/2021	Deadline to file Homestead Exemptions Deadline to file Application for Open space Agricultural Use Appraisal
4/16/2021	Mailed 25.19 appraisal notices from Pritchard & Abbott in Fort Worth
5/17/2021	Deadline to protest property values
6/11/2021	Real Estate/Mineral ARB was held
7/01/2021	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	2019	2020	2021
Archer County	\$ 750,026,134	\$ 796,048,394	\$ 802,046,100
City of Archer City	\$ 65,412,667	\$ 64,530,635	\$ 65,084,122
City of Holliday	\$ 64,262,982	\$ 68,056,592	\$ 73,972,896
City of Lakeside City	\$ 72,656,757	\$ 75,499,282	\$ 75,724,631
City of Megargel	\$ 5,401,045	\$ 5,566,820	\$ 5,803,497
City of Windthorst	\$ 17,784,750	\$ 18,523,390	\$ 19,736,819
Archer City ISD	\$ 423,853,280	\$ 435,759,911	\$ 395,250,103
Holliday ISD	\$ 340,399,582	\$ 367,199,227	\$ 386,088,840
Windthorst ISD	\$ 81,964,995	\$ 80,944,192	\$ 80,399,138
Iowa Park CISD	\$ 1,800,950	\$ 3,458,700	\$ 2,994,270
Jacksboro ISD	\$ 802,793	\$ 1,013,150	\$ 973,200
Olney ISD	\$ 54,205,440	\$ 63,487,575	\$ 144,503,757
Hamilton Hospital	\$ 26,753,630	\$ 25,737,530	\$ 24,046,200

PROPERTY TYPES:

Improvements:

There are 4131 residential parcels. There are 292 commercial parcels.

Land:

There are 4131 residential lots, 1057 vacant lots, 292 commercial lots and 4184 agricultural parcels in Archer County.

Other:

There are 1122 business personal property accounts. There are 384 Utility and Pipeline parcels. There are 5607 mineral accounts. There are 2229 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.

2021 Partial Exemption Listing

	Local Option	\$	-	0		
	Disabled Veteran	\$	290,900	28		
	TOTAL				\$ 23,096,475	1129
Holliday ISD	Homestead	\$	31,857,360	1,298		
	Over 65	\$	4,723,530	483		
	Disability 100% Disabled	\$	457,570	49		
	Vet	\$	8,177,330	43		
	Local Option	\$	-	0		
	Disabled Veteran	\$	789,340	78		
	TOTAL				\$ 46,005,130	1,951
Iowa Park ISD	Homestead	\$	-	0		
	Over 65	\$	-	0		
	Disability 100% Disabled	\$	-	0		
	Vet	\$	-	0		
	Local Option	\$	-	0		
	Disabled Veteran	\$	-	0		
Jacksboro ISD	Homestead	\$	25,000	1		
	Over 65	\$	10,000	1		
	Disability 100% Disabled	\$	-	0		
	Vet	\$	-	0		
	Local Option	\$	-	0		
	Disabled Veteran	\$	-	0		
	TOTAL				\$ 35,000	2
Olney ISD	Homestead	\$	2,271,200	106		
	Over 65	\$	261,300	28		
	Disability 100% Disabled	\$	29,820	4		
	Vet	\$	302,700	2		
	Local Option	\$	-	0		
	Disabled Veteran	\$	17,160	2		
	TOTAL				\$ 2,882,180	142
Windthorst ISD	Homestead	\$	8,267,870	338		
	Over 65	\$	1,130,000	113		
	Disability 100% Disabled	\$	65,080	7		
	Vet	\$	723,780	10		
	Local Option	\$	-	0		
	Disabled Veteran	\$	54,910	7		
	TOTAL				\$ 10,241,640	475
Hamilton Hospital	Homestead	\$	-	0		
	Over 65	\$	-	0		
	Disability	\$	-	0		

100% Disabled Vet	\$	184,950	1		
Local Option	\$	-	0		
Disabled Veteran	\$	12,000	1		
TOTAL	\$	12,000	1	\$ 196,950	2
GRAND TOTAL				\$ 110,631,135	621

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

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

APPEAL INFORMATION

Appraisal notices are mailed on or around 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.

NEW CONSTRUCTION

39 new homes were added to the appraisal roll.
2 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 2021 MASS APPRAISAL PERFORMED

2021 is the 1nd year of the split cycle of towns versus rural properties. The districts worked were the towns in Archer City ISD and Holliday ISD.

Archer City ISD had 43 residential properties sell in the district with a median of 95%. 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 53 residential properties sell in the district with a mean of 85%. It was determined that the sales indicated that the residential properties were being under appraised and the recommendation was to raise the EC factor in Holliday ISD from 1.04 to 1.15. The increase was tested and the median improved to 95%.

In addition, Lakeside City has 37 residential sales to sell in the city limits (not including the 43 from HISD) with a median of 93%. It was determined that the sales indicated that the residential properties were

being under appraised and the recommendation was to raise the EC factor in Lakeside City from 1.10 to 1.12. The increase was tested and the median improved to 95%.

Windthorst ISD had 8 residential properties sell in the district with a mean of 97%. It was determined that the sales indicated that the residential properties were being appraised at market value and a change was not needed.

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