

Hartley County Appraisal District 2024 Annual Report

Introduction

The Hartley County Appraisal District is a political subdivision of the State of Texas. 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 Hartley County Appraisal District is to discover, list and appraise property as accurately, ethically, and impartially as possible 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,
- Contract for necessary services,
- 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 are appointed by the Board of Directors. ARB members serve two-year 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 her in determining typical practices and standards for agricultural activities in the district.

Taxing Jurisdictions

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

- Hartley County
- North Plains Groundwater Conservation District
- Moore County Hospital District
- Dallam/Hartley Hospital District
- City of Channing
- Hartley ISD
- Channing ISD
- Dalhart ISD
- City of Dalhart

Property Types Appraised

Hartley County Appraisal District contracts with WVC, TYP, & PBFCM to appraise all properties in Hartley County. The appraisal district certified a total market value of \$2,336,395,739 for 2024. These totals do include Rolling Stock certified by Comptroller's office. The following represents a summary of property types and their certified values for 2024:

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	1582	279,904,450
B	Multi Family Homes	15	5,614,280
C	Vacant Lot	779	6,611,210
D1	Qualified Ag Land	2569	680,511,029
D2	Farm & Ranch Imp on Qualified Open Space Land	281	30,763,050
E	Rural Land Not Qualified for Open Space & Residential Imp	377	52,727,580
F1	Commercial Real Property	125	47,135,200
F2	Industrial Real Property	63	197,282,240
G	Oil & Gas	1169	20,419,330
J	Utilities	188	654,017,270
L1	Commercial Personal Property	308	67,292,990
L2	Industrial Personal Property	28	142,889,120
M1	Tangible Personal Mobile Home	83	3,131,910
O	Residential Inventory	20	399,710
S	Special Inventory	10	3,297,440
XA-XV	Total Exempt Property	238	136,584,160
	Totals	7854	2,336,395,739

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
- Local Newspaper
- Advertisements
- Railroad Commission Reports (oil/gas)
- Realtor and Appraisers

- Public Records Information
- Word of Mouth

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most common exemptions are described below. Other less common 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:

	STATE MANDATED			OPTIONAL		
<u>County</u>	Regular	Over-65	Disability	Regular %	Over 65	Disability
Hartley County	None	None	None	None	5,000	None
<u>Cities</u>						
City of Channing	None	None	None	None	None	None
City of Dalhart	None	None	None	None	None	None
<u>Schools</u>						
Channing ISD	\$100,000	\$10,000	\$10,000	None	None	None
Dalhart ISD	\$100,000	\$10,000	\$10,000	None	None	None
Hartley ISD	\$100,000	\$10,000	\$10,000	None	None	None
<u>Special</u>						
North Plains Groundwater CD	None	None	None	10% or 10,000	100,000	100,000

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.)

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 is still reflected in the local real estate market.

Disabled Veterans

In addition to the residential homestead exemption allowed to disabled veterans with a 100% service-connected disability (as described above), disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemption 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

Exemption Data Breakdown			
Code	Description	Number of Properties	Market Value of Properties
D	Disabled	7	2,327,150
DV	Disabled Veteran 100% General		
DVS	Disabled Veteran 100% Over 65	5	904,130
H	Homestead	601	134,452,820
S	Over 65	424	84,827,710

New Property Value

New property value includes not only new separate structures on all properties, including those properties that already have existing improvements, but also additions to existing improvements. Only the value of the new improvement itself is considered new value, not the increase in value of any existing structure. For business personal property, new value includes only the personal property located within a new structure or improvement, not new inventory in an existing building. Further, new property value includes value in the current year that was previous exempt under an abatement agreement. New constructed buildings, additions to improvements, new personal property within those buildings/additions added a total of \$9,381,230 taxable value to the 2023 tax rolls. The new property value for 2023 was .99% of the total taxable value within the county.

Value	2022	2023	2024
New Property Value	4,509,580	9,381,230	6,502,560
Total Taxable Value	917,326,514	943,209,571	1,038,364,801
New Property % of Total Value	.51%	.55%	.62%

Appeals

Notices of appraised value are mailed to property owners each year by May 1 or as soon as practicable thereafter. The notice includes the proposed value of their property, a list of taxing units in which the property is located, estimated taxes due for the year, etc., plus and explanation of the procedure for protesting value. A taxpayer who disagrees with the information may file a protest in writing and be scheduled to speak at an Appraisal Review Board (ARB) hearing regarding the matter. Residential properties that have homestead exemptions can also file a protest electronically. Prior to the ARB hearing, the taxpayer may speak to a HCAD appraiser or HCAD representative for an informal meeting to resolve concerns regarding property values, being taxed in the wrong taxing jurisdiction, denial of an exemption, and/or similar issue. If the appraiser or representative determines that the property owner has a valid concern based upon the evidence provided, the issue may be resolved at that time with the appraiser or representative documenting the evidence explaining the reason for their judgment and the property owner signing a Settlement and Waiver of Protest. If the issue cannot be resolved by the appraisers or representatives, the taxpayer is given the opportunity to continue through the protest process and present their case to the Appraisal Review Board. If dissatisfied with the final order rendered by the ARB, the property owner may file an appeal in State district court or under specified conditions, agree to binding arbitration.

The table below details the property appeals for the past two years.

Item	2023	2024
Total Accounts	8,773	8,893
Appraisal Notices Mailed	4,831	2,425
Percent Noticed	55.06 %	27%
Total Protests	77	91
Percent of Total Accounts Protested	0.08%	0.01%
Appraisal Review Board Protests Heard	24	5

Legislative Changes

The Texas State Legislature meets every two years and 2023 marked the 88th Legislative session. Typically there are new laws that affect the operations of appraisal districts. The Texas Department of Licensing and Regulation requires the appraisal staff to undergo two hours of training after each session covering new laws and rules that govern our organization. To aid in our understanding of the new laws, McCreary, Veselka, Bragg, & Allen, P.C. publishes highlights of recent legislation concerning property tax. This document can be view at:
[MCCREARY, veselka, Bragg & Allen, P.C.](#)