

Lipscomb County Appraisal District

2022 Annual Report

Introduction

The Lipscomb County Appraisal District has prepared and publishes this report to provide our citizens and taxpayers with a better understanding of the District's responsibilities and activities. The Lipscomb County Appraisal District is a political subdivision of the state. 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 operation of the appraisal district.

Mission Statement

The mission of the Lipscomb County Appraisal District is to discover, list and appraise property accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district and apply all qualified exemptions to the appropriate properties when the owner completes an application which has all necessary information for approval of the exemption. The CAD will strive to educate the property owner with their rights and remedies as prescribed by law. The district must make sure that each property owner is given the same consideration, information, and assistance. 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

The International Association of Assessing Officers

The Uniform Standards of Professional Appraisal Practice

Governance

The appraisal district is governed by a Board of Directors with the primary responsibilities to:

- Establish the district's office
- Adopt its operating budget
- Contract for necessary services
- Hire a Chief Appraiser
- Appoint the Appraisal Review Board members
- Provide advice and consent to the Chief Appraiser concerning the appointment of the Agricultural Advisory Board
- Approve contracts with appraisal firms selected by the Chief Appraiser to perform Appraisals
- Adopt general policies on the operations of the district
- Biennially approve a written plan for the periodic reappraisal of the property within the district
- 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. The board is appointed by the taxing entities in this district.
- The Chief Appraiser is the chief administrator of the appraisal district and is hired by the board of directors.
- Appraisal Review Board Members are chosen by the Board of Directors to settle value disputes between the property owner and the appraisal district. They serve staggered terms and may serve 3 consecutive terms of 2 years. The Texas comptroller instructs the board members on their course of duties.
- The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the Chief Appraiser. This board helps determine typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

Taxing Jurisdictions

The Lipscomb County Appraisal District is responsible for appraising properties within the county boundaries. The following jurisdictions fall within that scope:

Lipscomb County

North Plains Water District

City of Booker

City of Darrouzett

City of Higgins

City of Follett

Booker Independent School District

Darrouzett Independent School District

Canadian Independent School District

Follett Independent School District

Booker Hospital District

Darrouzett Hospital District

Higgins/Lipscomb Hospital District

Follett Hospital District

Property Types Appraised

The district has a total property count of 27,829 with 21,831 accounts being Oil and Gas Minerals.

The majority of the land in the district is rural with agricultural qualified production.

The following represents a summary of property types appraised by the district for 2021:

PTAD Classifications	Property Types	Property Count	Market Value
A	Single-Family Homes	1251	45,353,110
B	Multifamily Homes	17	1,243,980
C	Vacant Lots	540	399,685
D	Rural Land	2,816	188,378,984
E	Farm & Ranch Improvements	406	16,038,050
F-1 F-3	Commercial Real Property	323	7,403,440
F-2	Industrial Real Property	38	2,333,950
G	Oil & Gas Minerals	21,831	298,045,946
J	Utilities	235	108,878,360
L-1	Commercial Personal	164	9,703,258
L-2	Industrial Personal Property	57	18,639,363
M-1	Mobile Homes	64	822,680
X	Exempt Property	96	6,977,540

Appraisal Operation Summary

The district implemented the systematic review of properties (Reappraisal district one): properties in Higgins City and Canadian ISD (Reappraisal district two): properties in Darrouzett City, Follett City, Darrouzett ISD and Follett ISD (Reappraisal district three): properties in Booker City and Booker ISD as planned in the reappraisal plan adopted by the Board of Directors .

The district continued to identify, review and appraise properties with new construction throughout the district. Locate properties demolished and make appropriate adjustments to those accounts involved. Locate and value manufactured housing and calculate an appraised value for those items. Review commercial and industrial personal property accounts.

Property Discovery

The district aggressively seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- File material/mechanics liens
- Mobile home installation reports
- Railroad Commission Reports for oil and gas
- Field inspection/discovery
- Septic tank permits
- Public (word of mouth)

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less occurring exemptions are available and described at the Comptroller's web site.<http://www.window.state.tx.us/taxinfo/proptax/exmptns.html>

Legislative Changes

Lipscomb County Appraisal District reviews all legislation that may affect the appraisal District's operations. Once laws are passed, Lipscomb CAD responds in a timely manner updating records, forms and/or procedures.

Residential homesteads

Entity	General	Over 65	Disability	DVHS
Lipscomb County	20% or 5,000	Freezes	Freezes	100%
Special Road/Bridge	3,000 & 20% or 5,000	Freezes	Freezes	100%
Hospital Districts	None	None	None	100%
Cities	None	Freezes	Freezes	100%
ISD's	40,000	10,000, Freezes	10,000, Freezes	100%
Water District	10,000	10%or 10,000	Freezes	100%
Canadian ISD	40,000 plus 20%			

Homestead applications for the 65 and older property owner, the disabled property owner, and surviving spouse of each of those (if the spouse is 55 or older) creates 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 in the next tax year. Homestead exemption available on 20 acres with home.

All homeowners with qualified homesteads are subjects to the placement of a homestead cap which prohibits the increase of taxable value on the homestead property to ten percent per year. Market value can still be reflective of the local real estate market.

Disable Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability, 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 are:

DV Rating Exempt Amount

10-30% \$5,000

31-50% \$7,500

51-70% \$10,000

71-100% \$12,000

Other Exemptions

Cemetery Exemptions

Religious Organizations

Primarily Charitable Organizations

Charitable Organizations

Veteran Organizations

Chapter 11 of the Property Tax Code discusses other allowable exemptions

Appeal Information

State Law requires the appraisal district to mail "Notices of Appraised Value" to property owners.

New property has been included for the first time on the appraisal roll

Property Ownership changes

A change in taxable value of \$1,000 or more

A rendition statement was filed on the property

Property has been annexed or de-annexed to a taxing jurisdiction

ARB Hearings were held July 14, 2020 at the Appraisal Office in Darrouzett

Total number of protest – 27

Mineral Property protest – 17

Industrial Property protest – 3

Personal Property protest – 1

Real Property protest - 6

Certified Values

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 20, 2022. The values were:

	Market Value	Taxable Value
LIPSCOMB COUNTY	704,240,246	547,315,403
FARM MARKET ROAD	704,240,246	545,186,806
SPECIAL ROAD	704,240,246	547,315,403
NORTH PLAINS WATER	704,240,246	525,847,843
DARROUZETT HOSPITAL	70,177,481	48,187,126
FOLLETT HOSPITAL	131,547,443	94,596,137
HIGGINS/LIPSCOMB HOSPITAL	300,414,333	244,566,271
BOOKER HOSPITAL	202,100,989	155,758,812
BOOKER CITY	52,888,483	49,603,812
DARROUZETT CITY	8,804,533	7,468,015
FOLLETT CITY	12,695,989	11,173,347
HIGGINS CITY	10,620,477	9,849,158
BOOKER ISD	212,305,620	153,440,896
FOLLETT ISD	162,025,048	113,518,086
DARROUZETT ISD	101,277,296	65,375,217
CANADIAN ISD	228,625,572	183,923,883