

Montague County Appraisal District  
Fall 2018

To the Citizens of Montague County

The Montague County Tax Appraisal District has prepared the 2018 Annual Report to better assist the citizens and taxpayers of Montague County in understanding the responsibilities and activities required of the district. This document highlights the results of our appraisal activities, appeal process and the measures of compliance as determined by the Comptroller of Public Accounts-Property Tax Assistance Division.

The Montague County Appraisal District strives to provide uniform and equal appraisals required by the Texas Property Tax Code. With this in mind, the board of directors and management of the district are committed to the education of our staff. The district has three staff members registered with the Texas Department of Licensing and Regulation and three have attained the designation of Registered Professional Appraiser. The district works diligently to provide excellent customer service to all that come in contact with our office which again starts with an educated and professional staff.

I hope to find this report informative and encourage you to review other information on our website to further your understanding of the property tax system in Texas.

Sincerely,

*Kim Haralson*

Kim Haralson RPA,RTA,CTA,CCA  
Chief Appraiser

## Montague County Appraisal District - 2018 Local Annual Report

The Montague County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. Members of the Board of Director’s are elected by the taxing units within the boundaries of Montague County. The chief appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district. The appraisal district is responsible for local property tax appraisal and exemption administration. Property appraisals by the district allocate the year’s tax burden on the basis of each taxable property’s market value. We also determine eligibility for various types of property tax exemptions such as those for homeowner’s, the elderly, medical, disabled veterans, charitable and religious organizations, and agricultural productivity valuation.

The Montague CAD serves the following taxing jurisdictions:

<u>Taxing Unit</u>	<u>Market Value</u>	<u>Taxable Value</u>
• Montague County	\$ 3,601,622,416	\$ 1,849,027,701
• Alvord ISD	\$ 35,682,290	\$ 24,467,680
• Bowie ISD	\$1,485,510,948	\$ 937,778,769
• Forestburg ISD	\$ 475,362,790	\$ 219,165,292
• Gold-burg ISD	\$ 281,048,400	\$ 105,161,030
• Montague ISD	\$ 92,802,790	\$ 37,243,340
• Nocona ISD	\$ 590,191,238	\$ 259,608,257
• Prairie Valley	\$ 274,751,440	\$ 91,753,225
• Saint Jo ISD	\$ 362,858,660	\$ 145,168,001
• Slidell ISD	\$ 3,081,600	\$ 621,712
• City of Bowie	\$ 357,734,581	\$ 308,781,157
• City of Nocona	\$ 140,525,578	\$ 116,231,648
• City of Saint Jo	\$ 40,850,470	\$ 34,033,661
• Clear Creek Watershed	\$ 307,525,880	\$ 161,588,120
• Farmers Creek Watershed	\$ 355,582,520	\$ 157,479,120
• Nocona Hospital District	\$ 846,868,128	\$ 388,618,292

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241, and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03)

For 2018, the district maintained approximately 27,344 real and personal property accounts and 79,137 industrial and mineral accounts. The following are the types of property that were appraised by the appraisal district or mineral/industrial professional service firm Pritchard & Abbott..

- Residential Property
- Commercial Property
- Business Personal Property
- Minerals
- Utilities and Pipelines

**Exemption Data:**

JURISDICTION	State Mandated General Homestead	Local Optional General Homestead	State Mandated Over 65	Optional Over 65	State Mandated Disabled	Optional Disabled
Montague County	N/A	N/A	N/A	\$10,000	\$10,000	N/A
Alvord ISD	\$25,000	N/A	\$10,000	N/A	\$10,000	N/A
Bowie ISD	\$25,000	N/A	\$10,000	N/A	\$10,000	N/A
Forestburg ISD	\$25,000	N/A	\$10,000	N/A	\$10,000	N/A
Gold-burg ISD	\$25,000	N/A	\$10,000	N/A	\$10,000	N/A
Montague ISD	\$25,000	N/A	\$10,000	N/A	\$10,000	N/A
Nocona ISD	\$25,000	N/A	\$10,000	N/A	\$10,000	N/A
Prairie ISD	\$25,000	N/A	\$10,000	N/A	\$10,000	N/A
Saint Jo ISD	\$25,000	N/A	\$10,000	N/A	\$10,000	N/A
Slidell ISD	\$25,000	N/A	\$10,000	N/A	\$10,000	N/A
City of Bowie I	N/A	N/A	N/A	\$5,000	N/A	N/A
City of Nocona	N/A	N/A	N/A	\$9,000	N/A	N/A
City of Saint Jo	N/A	N/A	N/A	\$6,000	N/A	N/A
City of Sunset	N/A	\$5,000	N/A	\$5,000	N/A	\$5,000
Clear Creek Watershed	N/A	N/A	N/A	N/A	N/A	N/A
Farmers Creek Watershed	N/A	N/A	N/A	N/A	N/A	N/A
Nocona Hospital District	N/A	N/A	N/A	N/A	N/A	N/A

Disabled Veteran Exemptions:	Amount	Percentage
DV	\$ 5,000	10% - 29%
DV2	\$7,500	30% - 49%
DV3	\$10,000	50% - 69%
DV4	\$12,000	70% - 100%
DVHS	Totally Exempt	100%

\* The Local Percent is only applied to the General Homestead Exemption.

**2018 ARB Hearings:**

250 protest filed-Real Property

- Hearings 32
- Formal settlements/withdrawal 82
- No shows 6
- Informal hearings 130

818 protests filed – Mineral/Industrial

Protest Reasons

16	Denial of Exemptions
7	Failure to Notify
2	Land Use Changed
28	Legal Incorrect
1013	Market Value
307	Other
40	Ownership Incorrect
148	Should not be taxed
3	Special Denial
893	Unequal

**Ratio Study Analysis:**

The results of the Ratio performed January 2018 for Montague County are:

Arithmetic Mean	104.31
Weighted Mean	99.86
Median	100.00

Coefficient Dispersion

Arith-Mean	14.08
Weighted Mean	13.79
Median	13.76

**New Construction Effort: June 15, 2017 – April 1, 2018**

Since building permits are not issued in all of Montague County nor in any of the unincorporated cities located in the county, the identification of new construction was performed by utilizing the following resources.

- Field appraiser drive-outs
- Sewer permits from the county
- Electric connections
- Deeds of Trust
- Mechanics Liens
- Property owners

- Aerial maps

2018 Montague County

Total number of Parcels		106,481
Total Net Value		1,849,027,701
Exemption Data		
General Homestead	2,754 count	Value Lost 61,856,385
Over 65 Frozen	2,445 count	Value Lost 53,269,031
Disabled Veterans	67 count	Value Lost 566,650
Frozen Veterans	117 count	Value Lost 1,125,890
100 % Homesite Veteran	98 count	Value Lost 11,762,509
Constitutional Exempt	617 count	Value Lost 113,688,470
New Homesite Value	430 count	16,362,104
Commercial Category	F854 count	260,092,487
Oil & Gas Category	G 77,578 count	256,226,830

The Legislature not in session in 2018