

Montague County Appraisal District
Fall 2022

To the Citizens of Montague County

The Montague County Tax Appraisal District has prepared the 2022 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 two 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 - 2022 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	\$ 5,425,975,397	\$ 2,453,023,075
• Alvord ISD	\$ 61,824,950	\$ 40,309,998
• Bowie ISD	\$ 2,106,968,600	\$ 1,203,073,165
• Forestburg ISD	\$ 756,805,290	\$ 222,821,519
• Gold-burg ISD	\$ 495,106,640	\$ 170,710,179
• Montague ISD	\$ 168,118,290	\$ 53,476,948
• Nocona ISD	\$ 903,754,961	\$ 387,851,424
• Prairie Valley	\$ 394,933,656	\$ 126,688,637
• Saint Jo ISD	\$ 531,450,850	\$ 190,959,716
• Slidell ISD	\$ 6,637,600	\$ 684,360
• City of Bowie	\$ 485,179,520	\$ 401,381,026
• City of Nocona	\$ 219,445,671	\$ 168,426,144
• City of Saint Jo	\$ 64,982,520	\$ 52,643,625
• Clear Creek Watershed	\$ 439,968,960	\$ 163,783,630
• Farmers Creek Watershed	\$ 549,355,966	\$ 237,364,497
• Nocona Hospital District	\$ 1,298,531,867	\$ 574,135,976

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 2022, the district maintained approximately 30,742 real and personal property accounts and 75,492 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	20% or 5,000					N/A
Alvord ISD	\$40,000	N/A	\$10,000	N/A	\$10,000	N/A
Bowie ISD	\$40,000	N/A	\$10,000	N/A	\$10,000	N/A
Forestburg ISD	\$40,000	N/A	\$10,000	N/A	\$10,000	N/A
Gold-burg ISD	\$40,000	N/A	\$10,000	N/A	\$10,000	N/A
Montague ISD	\$40,000	N/A	\$10,000	N/A	\$10,000	N/A
Nocona ISD	\$40,000	N/A	\$10,000	N/A	\$10,000	N/A
Prairie ISD	\$40,000	N/A	\$10,000	N/A	\$10,000	N/A
Saint Jo ISD	\$40,000	N/A	\$10,000	N/A	\$10,000	N/A
Slidell ISD	\$40,000	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.

2022 ARB Hearings:

2189 protest filed-Real Property

- Hearings 150 R,P,M
- Formal settlements/withdrawal 1189 R,P,M
- No shows 159 R,P,M
- Informal hearings 694 R

1002 protests filed – Mineral/Industrial

Protest Reasons

10	Denial of Exemptions
0	Disaster Assessed
0	Disaster Exemption
8	Failure to Notify
0	Land Use Changed
43	Legal Incorrect
1211	Market Value
289	Other
4	Ownership Incorrect
4	Should not be taxed
1	Special Denial
619	Unequal

Ratio Study Analysis:

The results of the Ratio performed January 2022 for Montague County are:

Arithmetic Mean	102.23
Weighted Mean	99.10
Median	99.60

Coefficient Dispersion

Arith-Mean	13.62
Weighted Mean	13.35
Median	13.25

New Construction Effort: June 15, 2020 – April 1, 2021

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

2022 Montague County

Total number of Parcels	98,193
Total Net Value	2,453,023,075 Real, Personal & Mineral
Rolling Stock	13,898,040 Rolling Stock
Total Taxable	2,466,921,115

Exemption Data

General Homestead	2,863 count	Value Lost	90,660,033
Over 65 Frozen	2,552 count	Value Lost	77,810,628
Disabled Veterans	148 count	Value Lost	1,313,180
Frozen Veterans	87 count	Value Lost	805,770
100 % Homesite Veteran	138 count	Value Lost	27,199,0008
Constitutional Exempt	613 count	Value Lost	163,095,921

New Homesite Value	504 count	48,628,878
Commercial Category	F843 count	263,373,068
Oil & Gas Category	G 71,015 count	220,517,530

The Legislature wasn't in session in 2022.