

Montague County Appraisal District  
Fall 2020

To the Citizens of Montague County

The Montague County Tax Appraisal District has prepared the 2020 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 - 2020 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	\$ 3,849,158,730	\$ 1,951,250,225
• Alvord ISD	\$ 42,745,880	\$ 29,872,430
• Bowie ISD	\$1,597,284,707	\$ 999,006,628
• Forestburg ISD	\$ 482,387,800	\$ 195,617,216
• Gold-burg ISD	\$ 329,650,410	\$ 129,640,560
• Montague ISD	\$ 111,804,880	\$ 41,453,445
• Nocona ISD	\$ 622,594,138	\$ 285,237,024
• Prairie Valley	\$ 285,029,430	\$ 100,442,427
• Saint Jo ISD	\$ 373,787,265	\$ 153,281,755
• Slidell ISD	\$ 3,528,540	\$ 539,960
• City of Bowie	\$ 381,328,231	\$ 328,752,702
• City of Nocona	\$ 156,488,248	\$ 129,200,342
• City of Saint Jo	\$ 47,056,155	\$ 39,976,505
• Clear Creek Watershed	\$ 298,025,350	\$ 144,992,620
• Farmers Creek Watershed	\$ 366,874,660	\$ 165,229,720
• Nocona Hospital District	\$ 907,579,068	\$ 423,872,010

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 2020, the district maintained approximately 27,767

real and personal property accounts and 74,969 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.

**2020 ARB Hearings:**

974 protest filed-Real Property

- Hearings 58 R,P,M
- Formal settlements/withdrawal 435 R,P,M
- No shows 171 R,P,M
- Informal hearings 310 R

1,104 protests filed – Mineral/Industrial

**Protest Reasons**

24	Denial of Exemptions
20	Failure to Notify
24	Land Use Changed
101	Legal Incorrect
1128	Market Value
110	Other
44	Ownership Incorrect
24	Should not be taxed
25	Special Denial
578	Unequal

**Ratio Study Analysis:**

The results of the Ratio performed January 2019 for Montague County are:

Arithmetic Mean	101.47
Weighted Mean	100.74
Median	99.40

**Coefficient Dispersion**

Arith-Mean	4.42
Weighted Mean	4.68
Median	4.41

**New Construction Effort: June 15, 2019 – April 1, 2020**

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

2020 Montague County

Total number of Parcels		102,736
Total Net Value		1,971,250,225
Exemption Data		
General Homestead	2,693 count	Value Lost 67,513,382
Over 65 Frozen	2,457 count	Value Lost 61,416,019
Disabled Veterans	139 count	Value Lost 1,164,220
Frozen Veterans	76 count	Value Lost 655,430
100 % Homesite Veteran	109 count	Value Lost 16,029,081
Constitutional Exempt	622 count	Value Lost 125,006,200
New Homesite Value	610 count	24,417,150
Commercial Category	F839 count	241,897,717
Oil & Gas Category	G 73,335 count	182,599,890

The Texas Legislature will not meet unit 2021