

Montague County Appraisal District
Fall 2021

To the Citizens of Montague County

The Montague County Tax Appraisal District has prepared the 2021 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 - 2021 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 | \$ 4,346,971,688 | \$ 2,056,613,501 |
| • Alvord ISD | \$ 49,636,840 | \$ 34,281,030 |
| • Bowie ISD | \$1,740,357,038 | \$ 1,050,214,828 |
| • Forestburg ISD | \$ 541,867,810 | \$ 195,040,794 |
| • Gold-burg ISD | \$ 422,557,560 | \$ 144,408,500 |
| • Montague ISD | \$ 118,627,450 | \$ 43,613,260 |
| • Nocona ISD | \$ 703,763,098 | \$ 318,171,861 |
| • Prairie Valley | \$ 302,864,600 | \$ 98,112,210 |
| • Saint Jo ISD | \$ 449,134,580 | \$ 154,104,931 |
| • Slidell ISD | \$ 4,441,900 | \$ 1,586,250 |
| • City of Bowie | \$ 406,985,672 | \$ 350,011,340 |
| • City of Nocona | \$ 176,967,078 | \$ 143,737,511 |
| • City of Saint Jo | \$ 53,529,450 | \$ 45,551,630 |
| • Clear Creek Watershed | \$ 330,993,000 | \$ 137,198,730 |
| • Farmers Creek Watershed | \$ 416,500,060 | \$ 175,662,393 |
| • Nocona Hospital District | \$ 1,006,512,538 | \$ 454,777,329 |

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 2021, the district maintained approximately 25,192 real and personal property accounts and 65,259 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.

2021 ARB Hearings:

1162 protest filed-Real Property

- Hearings 88 R,P,M
- Formal settlements/withdrawal 538 R,P,M
- No shows 84 R,P,M
- Informal hearings 452 R

63 protests filed – Mineral/Industrial

Protest Reasons

| | |
|------|----------------------|
| 11 | Denial of Exemptions |
| 0 | Disaster Assessed |
| 0 | Disaster Exemption |
| 7 | Failure to Notify |
| 3 | Land Use Changed |
| 8 | Legal Incorrect |
| 1211 | Market Value |
| 734 | Other |
| 6 | Ownership Incorrect |
| 6 | Should not be taxed |
| 7 | Special Denial |
| 1140 | Unequal |

Ratio Study Analysis:

The results of the Ratio performed January 2021 for Montague County are:

| | |
|-----------------|--------|
| Arithmetic Mean | 104.86 |
| Weighted Mean | 102.76 |
| Median | 100.00 |

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

2021 Montague County

| | | |
|-------------------------|----------------|------------------------|
| Total number of Parcels | | 90,491 |
| Total Net Value | | 2,056,613,501 |
| Exemption Data | | |
| General Homestead | 2,741 count | Value Lost 75,932,399 |
| Over 65 Frozen | 2,497 count | Value Lost 68,014,895 |
| Disabled Veterans | 144 count | Value Lost 1,251,120 |
| Frozen Veterans | 84 count | Value Lost 761,590 |
| 100 % Homesite Veteran | 131 count | Value Lost 19,983,756 |
| Constitutional Exempt | 738 count | Value Lost 136,922,326 |
| | | |
| New Homesite Value | 493 count | 32,013,400 |
| Commercial Category | F843 count | 263,373,068 |
| Oil & Gas Category | G 63,576 count | 124,965,060 |

Attached is a list of 2021 Texas Property Tax Legislative Changes.