

# DELTA COUNTY APPRAISAL DISTRICT 2023 ANNUAL APPRAISAL REPORT

## Introduction

The Delta County Appraisal District is a political subdivision of the State of Texas. 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 Delta County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purpose. 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 (PTAD)**
- **The International Association of Assessing Officers (IAAO)**
- **The Uniform Standards of Professional Appraisal Practice (USPAP)**

## 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 the 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
- Make and adopt general policies on the operations of the district
- Biennially develop a written plan for the periodic reappraisal of the property within the district

The **Board of Directors** is appointed by the taxing entities in this 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 **Chief Appraiser** is the chief administrator of the appraisal district and serves at the will of the board of directors. The chief appraiser is required to have a designation of "Registered Professional Appraiser" (RPA) through the Texas Department of Licensing and Regulation at the time of appointment and maintain certification through required continuing education and training.

The **Appraisal Review Board (ARB)** consists of three members appointed by the board of directors to settle value disputes between the property owner and the appraisal district. The Texas State 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 to aid in determining typical practices and standards for agricultural activities in the district.

## Taxing Jurisdictions

The Delta County Appraisal District is responsible for appraising all properties for each of the taxing entities that have jurisdiction within the 261 square miles that make up Delta County.

The following entities fall within that scope.

1. Delta County
2. Delta County Road & Bridge
3. Delta County EMS 1
4. Delta County Municipal District (MUD)
5. City of Cooper
6. City of Pecan Gap
7. Cooper ISD
8. Chisum ISD (Split with Lamar County)
9. Commerce ISD (Split with Hunt County)
10. Fannindel ISD (Split with Fannin County)

## Property Types Appraised

The district maintains approximately **6,573** property accounts with property types including residential, agricultural, commercial, business, utilities and pipeline. The following represents a summary of property types appraised by the district for **2023**.

| <b>PTAD Classification</b> | <b>Property Type</b>                 | <b>Count</b> | <b>Market Value</b>    | <b>Acres</b>        |
|----------------------------|--------------------------------------|--------------|------------------------|---------------------|
| A                          | SINGLE FAMILY RESIDENCE              | 1,753        | \$195,032,655          | 1,396.9514          |
| B                          | MULTIFAMILY RESIDENCE                | 15           | \$2,297,570            | 6.0811              |
| C1                         | VACANT LOTS AND LAND TRACTS          | 702          | \$19,685,180           | 854.3613            |
| D1                         | QUALIFIED OPEN-SPACE LAND            | 2,800        | \$723,490,475          | 142,063.0757        |
| D2                         | IMPROVEMENTS ON QUALIFIED OPEN SPC   | 785          | \$19,334,385           | -                   |
| E                          | RURAL LAND, NON-QUALIFIED OPEN SPACE | 1,446        | \$227,510,055          | 8,988.5200          |
| F1                         | COMMERCIAL REAL PROPERTY             | 192          | \$14,213,220           | 226.9378            |
| F2                         | INDUSTRIAL & MANUFACTURING REAL PRO  | 20           | \$99,648,710           | 86.8918             |
| J2                         | GAS DISTRIBUTION SYSTEM              | 3            | \$2,413,130            | 0.1200              |
| J3                         | ELECTRIC COMPANY (INCLUDING CO-OP)   | 6            | \$16,860,630           | 20.2096             |
| J4                         | TELEPHONE COMPANY (INCLUDING CO-OP)  | 9            | \$4,143,280            | .1708               |
| J5                         | RAILROAD                             | 15           | \$273,340              | 106.486             |
| J6                         | PIPELINE                             | 6            | \$75,343,590           | 8.6260              |
| J7                         | CABLE TELEVISION COMPANY             | -            | -                      | -                   |
| L1                         | COMMERCIAL PERSONAL PROPERTY         | 107          | \$3,711,610            | -                   |
| L2                         | INDUSTRIAL & MANUFACTURING PERS PROP | 48           | \$18,315,750           | -                   |
| M1                         | TANGIBLE OTHER PERSONAL, MOBILE HOME | 75           | \$22,906,010           | -                   |
| O                          | RESIDENTIAL INVENTORY                | -            | -                      | -                   |
| S                          | SPECIAL INVENTORY TAX                | 1            | 56,080                 | -                   |
| X                          | TOTALLY EXEMPT PROPERTY              | 481          | \$96,868,050           | 13,710.2186         |
|                            | <b>TOTALS</b>                        | <b>6573</b>  | <b>\$1,522,103,720</b> | <b>167,468.6501</b> |

Source: 2013 Certified Appraisal Roll

## Appraisal Operation Summary

The district began conducting on-site inspections and reviews according to the 2022/2023 reappraisal plan in 2023, and primarily completed inspections in **April 2023, or as soon thereafter as practical.**

Delta County Appraisal District also 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 and inspect agricultural 1-D-1 properties
- Review and inspect business personal property account.

The district conducted an internal ratio study to validate the accuracy of its mass appraisal system with the following overall statistical results:

|                            |         |
|----------------------------|---------|
| Mean Level of Appraisal    | 1.1030  |
| Median Level of Appraisal  | 1.1104  |
| Weighted Mean              | 1.2846  |
| Coefficient of Dispersion  | 13.0003 |
| Price Related Differential | 0.8586  |
| Number of Observations     | 12      |

Based on the Mass Appraisal Standards adopted by the International Association of Assessing Officers, The above statistics indicate that the district’s mass appraisal system is accurately and uniformly appraising property.

## Property Discovery

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

- City building permits
- Filed material/mechanics liens
- Mobile home installation reports
- Field inspection discoveries
- Public “word of mouth”
- Google Earth
- Ortho imagery
- Advertisements

The use of these discovery tools added approximately \$102,700,620\* of market value to the appraisal roll for 2023.

\*Source: 2023 Certified Appraisal Roll

## Exemption Data

Property owners may qualify for a variety of exemption 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 website. <http://www.window.state.tx.us/taxinfo/proptax/exmptns.html>

### RESIDENTIAL HOMESTEADS

| ENTITY              | STATE MANDATED |          |          |    | LOCAL OPTION |    |
|---------------------|----------------|----------|----------|----|--------------|----|
|                     | Homestead      | OV65     | DP       | HS | OV65         | DP |
| Chisum ISD          | \$100,000      | \$10,000 | \$10,000 | -  | -            | -  |
| City of Cooper      | -              | -        | -        | -  | \$3,000      | -  |
| City of Pecan Gap   | -              | -        | -        | -  | -            | -  |
| Commerce ISD        | \$100,000      | \$10,000 | \$10,000 | -  | -            | -  |
| Cooper ISD          | \$100,000      | \$10,000 | \$10,000 | -  | -            | -  |
| Delta County        | -              | -        | -        | -  | \$10,000     | -  |
| Delta County EMS #1 | -              | -        | -        | -  | -            | -  |
| Delta County R & B  | \$3,000        | -        | -        | -  | \$10,000     | -  |
| Delta MUD           | -              | -        | -        | -  | -            | -  |
| Fannindel ISD       | \$100,000      | \$10,000 | \$10,000 | -  | -            | -  |

For school tax purposes, homestead exemptions for the over 65, disabled persons, and surviving spouse (if 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.)

The City of Cooper, Delta County and Delta County Road & Bridge have adopted local options as displayed above for the OV65, DP and SS (OV55) tax ceilings.

All homeowners with qualified homesteads are subject 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 real estate market.

### DISABLED 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 | EXEMPTION AMOUNT |
|-----------|------------------|
| 0-29%     | \$5,000          |
| 30-49%    | \$7,500          |
| 50-69%    | \$10,000         |
| 70-100%   | \$12,000         |

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 where:

- New property has been included for the first time on the appraisal roll
- Property ownership changes
- A change in 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

In compliance Delta County Appraisal District prepared and mailed required notices for 6,951 properties. From these notices, 271 protests were filed with the district.

### Certified Values

The Chief Appraiser certified market and taxable values to each taxing entity by **July 25<sup>th</sup>, 2023**. The values were:

| ENTITY             | PARCEL COUNT | MARKET VALUE    | NET TAXABLE VALUE |
|--------------------|--------------|-----------------|-------------------|
| Chisum ISD         | 177          | \$74,913,240    | \$41,762,101      |
| City of Cooper     | 1665         | \$166,113,025   | \$119,326,204     |
| City of Pecan Gap  | 192          | \$17,091,280    | \$11,786,196      |
| Commerce ISD       | 57           | \$15,540,630    | \$5,144,778       |
| Cooper ISD         | 5621         | \$1,273,151,355 | \$570,517,591     |
| Delta County       | 6572         | \$1,522,103,590 | \$409,089,659     |
| Delta County EMS 1 | 6572         | \$1,522,103,590 | \$653,007,366     |
| Delta County R & B | 6572         | \$1,522,103,590 | \$568,482,256     |
| Delta MUD          | 6572         | \$1,522,103,590 | \$653,007,366     |
| Fannindel ISD      | 750          | \$158,375,375   | \$43,495,316      |

### 2023 Tax Rates

The following tax rates were adopted by the taxing jurisdictions:

| TAXING ENTITY      | M&O RATE | I&S RATE | TOTAL TAX RATE |
|--------------------|----------|----------|----------------|
| Chisum ISD         | 0.738    | 0.42     | 1.158          |
| City of Cooper     | 0.663692 | 0.02437  | 0.688062       |
| City of Pecan Gap  | 0.082799 | 0        | 0.082799       |
| Commerce ISD       | 0.7575   | 0.5      | 1.2575         |
| Cooper ISD         | 0.7575   | 0.16     | .9175          |
| Delta County       | 0.430338 | 0        | 0.430338       |
| Delta County EMS 1 | 0.0455   | 0        | 0.0455         |
| Delta County R & B | 0.092257 | 0        | 0.092257       |
| Delta MUD          | 0.9746   | 0        | 0.9746         |
| Fannindel ISD      | 0.7575   | 0.08     | 0.8375         |