



Archer County Native Larry McMurtry 6/3/1936-3/25/2021

# **2022 ANNUAL REPORT**

## **ARCHER COUNTY APPRAISAL DISTRICT**

**Kimbra York, Chief Appraiser**

## **SCOPE OF WORK**

The Archer County Appraisal District (ACAD) is a political subdivision of the State of Texas created effective January 1, 1980. The Constitution of the State of Texas and Texas Property Tax Code govern the legal statutory, and administrative requirements for the appraisal district.

## **MISSION**

Our Mission is to provide uniform, fair, and equitable appraisals of all real and personal property located in Archer County. It is also our mission to provide information and assistance to the public in a professional and courteous manner.

## **ADMINISTRATION**

The appraisal district is governed by a Board of Directors, elected by the taxing units within the boundaries of Archer County. Their primary responsibilities are to establish the appraisal district office and to appoint the Chief Appraiser. The Chief Appraiser is the chief executive administrator of the appraisal district.

## **TAXING UNITS**

The appraisal district is responsible for local property tax appraisal and exemption administration for thirteen (13) taxing units in the county. They are Archer County, Archer City ISD, Holliday ISD, Windthorst ISD, Iowa Park CISD, Jacksboro ISD, Olney ISD, Hamilton Hospital District and the cities of Archer City, Holliday, Lakeside City, Megargel, and Windthorst. Property tax appraisal are estimates of market value prepared by the appraisal district by which each of the taxing units sets a tax rate and allocates the year's tax burden on the basis of each taxable property's appraisal.

## **WHAT IS AD VALOREM PROPERTY TAXES?**

According to Section 11.01 of the Texas Property Code all real and tangible property that this state has jurisdiction to tax is taxable unless exempt by law. The definition of ad valorem is according to value, therefore the ACAD is bound by law to appraise every parcel of land, every residential improvement, every commercial improvement and any other type of property in Archer County at the current market value unless some part of the value is exempt by law.

## **SUMMARY OF ACTIVITIES OF THE ACAD**

1/05/2022	Mailed business personal property renditions for 2021
4/18/2022	Deadline to file business personal property renditions
4/30/2022	Deadline to file Homestead Exemptions
	Deadline to file Application for Open space Agricultural Use Appraisal
4/26/2022	Mailed 25.19 appraisal notices from Pritchard & Abbott in Fort Worth
5/26/2022	Deadline to protest property values
6/09/2022	Mineral ARB was held
6/14/2022	Real Estate ARB was held
7/14/2022	Certified the roll to the taxing units

## **DEFINITION OF VALUE**

According to the Uniform Standards of the Professional Appraisal Practices, the definition of market value is the most probable price which a property should bring in a competitive and open market under

all conditions requisite to a fair sale, the buyer and seller acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition are the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- Buyer and seller are typically motivated
- Both parties are well informed or well advised, and acting in what they consider their own best interests
- A reasonable time is allowed for exposure in the open market
- Payment is made in terms of cash in U.S. dollars or times of financial arrangements comparable thereto and
- The price represents the normal consideration for the property sole unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

**TAXABLE VALUE**

Below is a breakout of the last 3 years of taxable values for each taxing unit located in Archer County.

Jurisdiction	2020	2021	2022
Archer County	\$796,048,394	\$802,046,100	\$ 1,006,906,444
City of Archer City	\$64,530,635	\$65,084,122	\$ 71,734,954
City of Holliday	\$68,056,592	\$73,972,896	\$ 88,962,598
City of Lakeside City	\$75,499,282	\$75,724,631	\$ 87,791,014
City of Megargel	\$5,566,820	\$5,803,497	\$ 6,544,376
City of Windthorst	\$18,523,390	\$19,736,819	\$ 22,297,793
Archer City ISD	\$435,759,911	\$395,250,103	\$ 373,601,223
Holliday ISD	\$367,199,227	\$386,088,840	\$ 430,347,176
Windthorst ISD	\$80,944,192	\$80,399,138	\$ 85,780,733
Iowa Park CISD	\$3,458,700	\$2,994,270	\$ 3,329,050
Jacksboro ISD	\$1,013,150	\$973,200	\$ 955,880
Olney ISD	\$63,487,575	\$144,503,757	\$ 142,839,427
Hamilton Hospital	\$25,737,530	\$24,046,200	\$ 118,808,720

**PROPERTY TYPES:**

Improvements:

There are 4175 residential parcels. There are 293 commercial parcels.

Land:

There are 4175 residential lots, 1051 vacant lots, 293 commercial lots and 4193 agricultural parcels in Archer County.

Other:

There are 1016 business personal property accounts. There are 309 Utility and Pipeline parcels. There are 6328 mineral accounts. There are 2223 exempt parcels.

**EXEMPTIONS:**

The ACAD also determines eligibility for various types of property tax exemptions for residential homesteads, over 65 homesteads, disabled homesteads, and disabled veterans.

## 2022 Partial Exemption Listing

JURISDICTION	EXEMPTION TYPE	VALUE LOST			
Archer County	Homestead	\$ -	0		
	Over 65				
	Disability 100%				
	Disabled Vet	\$ 15,177,590	77		
	Local Option	\$ 5,011,160	1005		
	Local Disabled	\$ 444,330	89		
	TOTAL			\$ 20,633,080	1171
City of Archer City	Homestead	\$ -	0		
	Over 65	\$ -	0		
	Disability 100%	\$ -	0		
	Disabled Vet	\$ 432,930	6		
	Local Option	\$ -	0		
	Disabled Veteran	\$ 177,750	18		
	TOTAL			\$ 610,680	24
City of Holliday	Homestead	\$ -	0		
	Over 65	\$ -	0		
	Disability 100%	\$ -	0		
	Disabled Vet	\$ 2,220,610	13		
	Local Option	\$ 2,812,200	142		
	Disabled Veteran	\$ 196,000	19		
	TOTAL			\$ 5,228,810	174
City of Lakeside City	Homestead	\$ -	0		
	Over 65	\$ -	0		
	Disability 100%	\$ -	0		
	Disabled Vet	\$ 3,270,980	15		
	Local Option	\$ -	0		
	Disabled Veteran	\$ 282,000	28		
	TOTAL			\$ 3,552,980	43
City of Megargel	Homestead	\$ -	0		
	Over 65	\$ -	0	\$ -	
	Disability 100%	\$ -	0	\$ -	
	Disabled Vet	\$ 21,450	1	\$ 21,450	
	Local Option	\$ -	0	\$ -	
	Disabled Veteran	\$ 10,000	1	\$ 10,000	
	TOTAL			\$ 31,450	2
City of Windthorst	Homestead				
	Over 65	\$ -	0		

	Disability 100% Disabled Vet	\$ -	0		
	Local Option Disabled Veteran	\$ 499,980	100		
	TOTAL			\$ 809,410	105
Archer City ISD	Homestead	\$ 28,384,400	757		
	Over 65	\$ 2,641,560	279		
	Disability 100% Disabled Vet	\$ 168,400	19		
	Local Option Disabled Veteran	\$ 1,438,130	12		
	TOTAL			\$ 32,912,740	1095
Holliday ISD	Homestead	\$ 51,204,510	1,330		
	Over 65	\$ 4,609,230	469		
	Disability 100% Disabled Vet	\$ 374,780	39		
	Local Option Disabled Veteran	\$ 9,460,970	47		
	TOTAL			\$ 66,522,150	1,970
Iowa Park ISD	Homestead	\$ 40,000	1		
	Over 65	\$ 10,000	1		
	Disability 100% Disabled Vet	\$ -	0		
	Local Option Disabled Veteran	\$ -	0		
	TOTAL			\$ 50,000	2
Jacksboro ISD	Homestead	\$ 50,920	2		
	Over 65	\$ 10,000	1		
	Disability 100% Disabled Vet	\$ -	0		
	Local Option Disabled Veteran	\$ -	0		
	TOTAL			\$ 60,920	3
Olney ISD	Homestead	\$ 3,403,990	110		
	Over 65	\$ 230,480	24		
	Disability 100% Disabled Vet	\$ 30,000	3		
	Local Option Disabled Veteran	\$ 308,980	2		
	TOTAL			\$ 3,978,540	140

Windthorst ISD	Homestead	\$ 13,103,650	342		
	Over 65	\$ 1,163,430	117		
	Disability 100%	\$ 56,180	6		
	Disabled Vet	\$ 677,050	10		
	Local Option Disabled Veteran	\$ -	0		
		\$ 55,020	6		
	TOTAL			\$ 15,055,330	481
Hamilton Hospital	Homestead	\$ -	0		
	Over 65	\$ -	0		
	Disability 100%	\$ -	0		
	Disabled Vet	\$ 203,450	1		
	Local Option Disabled Veteran	\$ -	0		
		TOTAL			\$ 203,450
	GRAND TOTAL			\$ 149,680,990	625

Home Owners are only eligible to receive a homestead exemption on one (1) home per year and the home must be the primary residence. Homestead Exemptions received between January 1<sup>st</sup> and April 30<sup>th</sup> are considered for the year but you can file a Homestead Exemption up to two (2) years later. A homeowner must provide a valid Texas license with a physical address that matches the physical address of the home where the homeowner is requesting the Homestead Exemption.

#### ARCHER COUNTY EXEMPTIONS AMOUNTS

	HOMESTEAD	
Archer County	Homestead	\$3,000 FM/LR
	65 or Older	\$5,000
	Disabled Person	\$5,000
Archer City ISD	Homestead	\$40,000
Holliday ISD	65 or Older	\$50,000
Windthorst ISD	Disabled Person*	\$50,000
Iowa Park CISD		
Jacksboro ISD		
Olney ISD		
City of Holliday	65 or Older	\$20,000
City of Windthorst	Homestead	\$5,000
	65 or Older	\$5,000
	Disabled Person*	\$5,000
	DISABLED VETERAN	
Disability Rating	10% to 29%	\$5,000
	30% to 49%	\$7,500
	50% to 69%	\$10,000
	70% to 100%	\$12,000

65 or older	\$12,000
Totally blind in 1 or both eyes	\$12,000
Lost use of 1 or more limbs	\$12,000

**100% DISABLED VETERAN**

Qualified Disabled Veteran	Homestead	100% Exempt
Spouse of Qualified DV	Must be same property	100% Exempt
100% Disabled Veteran	Homestead of Veteran	

**APPEAL INFORMATION**

Appraisal notices are mailed on or around April 15th of each year. Each taxpayer has the right to appeal the appraised value of their property to the Appraisal Review Board if an agreement cannot be reached between the taxpayer and the appraisal district.

**NEW CONSTRUCTION**

43 new homes were added to the appraisal roll.  
 13 new mobile homes were added to the appraisal roll.

**RATIO STUDY ANALYSIS**

Ratio studies are performed on sold properties throughout the year to determine the market value of the properties. If sales are consistently higher or consistently lower than the current valuation on the property, a closer look is needed to determine if the market value has changed.

**CONCLUSION OF 2021 MASS APPRAISAL PERFORMED**

2022 is the 2nd year of the split cycle of towns versus rural properties. The improvements worked were rural Archer City ISD and Holliday ISD.

Due to the 2021 PVS performed by the Comptroller’s office, it was noted that the ISD’s values were near the bottom number determined by the Comptroller’s office with Holliday ISD’s values being determined as invalid. With an abundance of sales in Archer County, and working ratio studies, it was determined that the PSF schedules were below market value and needed to be adjusted. After the adjustment was made, the means on all the market areas improved.

**Archer City ISD** had 25 residential properties sell in the district with a mean of 83%. It was determined that the sales indicated that the residential properties were being appraised below market value and a change was needed. The increase was tested and the mean improved to 1.03%.

**Holliday ISD** had 50 residential properties sell in the district with a mean of 65%. It was determined that the sales indicated that the residential properties were being appraised below market value and a change was needed. The increase was tested and the mean improved to 89%.

**Windthorst ISD** had 9 residential properties sell in the district with a mean of 73%. It was determined that the sales indicated that the residential properties were being appraised below market value and change was needed. The increase was tested and the mean improved to 87%.

**Ratio studies** on all school districts (Olney ISD, Iowa Park CISD, Jacksboro ISD) and all other towns (Windthorst, Megargel,) were performed and any change other than the straight schedule change was not indicated.