

Castro County Appraisal District

2018

Annual Report

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The Property Tax Assistance Division of the Texas Comptroller requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of the Texas Constitution defines five basic rules for property taxes:

- Property taxes must be equal and uniform
- Generally, property must be taxed at market value defined as “ the price at which a property would transfer for cash or its equivalent under prevailing market conditions” There are limited exceptions to this rule, such as productivity value for agricultural land.
- Each property must have a single appraised value
- All property is taxable unless federal or state law exempts it from taxation
- Property owners have the right to reasonable notice of increased in the appraised value of their property

The Castro County Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property within county boundaries. Prior to the creation of central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable in some cases. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete course and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller’s website.

If you have any questions about information contained in this report, contact Jerry Heller, Chief Appraiser. Email castrocad@valornet.com Phone 806-647-5131.

CASTRO COUNTY APPRAISAL DISTRICT

Certified Market Value

	2014	2015	2016	2017	2018
Dimmitt ISD	602,429,870	813,695,690	976,915,490	1,275,495,750	1,223,638,740
Hart ISD	225,577,540	273,617,440	270,552,360	273,559,180	268,930,640
Nazareth ISD	126,607,520	120,376,680	117,524,320	119,397,230	120,021,820
City of Dimmitt	146,814,260	148,823,810	150,588,310	149,810,200	150,665,030
City of Hart	22,923,890	28,141,790	28,308,760	30,403,470	32,107,020
City of Nazareth	12,437,160	12,942,480	13,817,290	15,054,800	15,819,000
Castro County	1,126,418,330	1,409,864,560	1,578,574,080	1,880,665,110	1,823,710,430
Castro Co. Hospital Dist.	1,126,017,420	1,409,864,560	1,577,952,750	1,880,665,100	1,823,710,430
*Water District	1,114,397,970	1,398,425,370	1,566,509,680	1,869,221,560	1,812,194,560
*Happy ISD	23,950,110	24,758,710	24,775,130	24,831,770	24,844,260
*Hereford ISD	67,070,980	75,424,310	78,484,870	82,403,670	80,593,700
*Lazbuddie ISD	6,612,890	5,652,980	7,644,830	7,662,820	7,667,820
*Springlake-Earth ISD	86,579,500	75,134,750	106,611,050	105,305,640	105,290,760

*Castro County portion only
As of Certification

CASTRO COUNTY APPRAISAL DISTRICT

Net Taxable Value

	2014	2015	2016	2017	2018
Dimmitt ISD	258,607,490	409,023,780	228,402,130	262,663,910	281,812,910
Hart ISD	88,843,840	89,448,040	81,686,360	76,847,560	80,586,920
Nazareth ISD	73,613,900	63,409,630	55,964,710	60,939,660	62,305,430
City of Dimmitt	100,239,540	100,492,910	102,589,340	101,709,110	102,245,250
City of Hart	20,872,260	24,001,910	24,184,680	26,286,010	27,948,560
City of Nazareth	10,920,810	11,386,130	12,236,720	13,384,600	14,155,690
Castro County	419,422,320	651,390,150	480,521,730	461,644,230	486,385,060
Castro Co. Hospital Dist.	520,824,070	653,213,770	481,778,040	463,494,880	488,210,850
*Water District	518,596,430	651,166,400	803,721,020	1,081,741,290	1,042,723,230
*Happy ISD	4,619,010	4,832,670	4,482,370	4,678,840	5,081,770
*Hereford ISD	29,685,600	28,758,570	30,248,750	32,716,080	32,348,330
*Lazbuddie ISD	2,000,280	1,968,060	1,810,090	1,595,410	1,690,020
*Springlake-Earth ISD	31,048,230	31,462,860	28,486,120	24,423,880	25,524,190

*Castro County portion only
As of Certification

CASTRO COUNTY APPRAISAL DISTRICT

Average Market Value-single Family Residence

	2013	2014	2015	2016	2017	2018
Dimmitt ISD	47,800	48,210	48,950	49,370	49,620	52,126
Hart ISD	38,430	39,320	39,290	39,610	39,410	41,968
Nazareth ISD	93,340	96,580	100,460	103,710	111,170	117,478
City of Dimmitt	47,030	47,410	48,140	48,550	48,650	51,007
City of Hart	36,770	37,240	37,430	37,730	37,720	40,113
City of Nazareth	67,580	71,630	74,820	77,250	85,820	91,473
Castro County	50,170	50,980	51,820	52,480	53,400	56,396
Castro Co. Hospital Dist.	50,170	50,980	51,820	52,480	53,400	56,396
*Water District	50,190	51,000	51,830	52,490	53,410	56,415
*Happy ISD	62,410	62,910	63,910	64,430	64,490	65,346
*Hereford ISD	44,960	45,600	46,320	46,700	45,740	50,238
*Lazbuddie ISD	-	-	-	-	-	-
*Springlake-Earth ISD	48,520	48,880	49,640	50,070	50,070	50,684

*Castro County portion only
As of Certification

CASTRO COUNTY APPRAISAL DISTRICT

Average Taxable Value-Single Family Residence

	2013	2014	2015	2016	2017	2018
Dimmitt ISD	35,840	37,670	34,260	27,030	35,500	36,928
Hart ISD	26,390	29,200	25,740	20,060	26,100	27,899
Nazareth ISD	79,860	83,600	81,280	72,250	92,700	96,655
City of Dimmitt	46,760	47,080	47,830	48,530	48,620	50,604
City of Hart	36,510	36,920	37,260	37,960	38,000	39,861
City of Nazareth	67,390	71,020	74,690	78,910	86,290	90,737
Castro County	47,450	49,930	50,820	51,900	52,790	50,063
Castro Co. Hospital Dist.	50,320	50,610	51,570	52,630	53,510	55,063
*Water District	50,160	50,630	51,580	52,640	53,520	55,849
*Happy ISD	36,640	54,570	52,240	65,200	52,820	53,680
*Hereford ISD	31,690	37,250	32,720	32,590	32,600	35,215
*Lazbuddie ISD	-	-	-	-	-	-
*Springlake-Earth ISD	42,100	44,640	43,380	43,740	43,790	41,607

*Castro County portion only
As of Certification

CASTRO COUNTY APPRAISAL DISTRICT

Protest and Notice Summary

	2013	2014	2015	2016	2017	2018
No Change	205	54	81	61	74	81
Change Value	98	27	31	10	12	14
Pending	0	0	0	0	0	0
Total	303	81	112	71	86	95
%Inquiries to Notices Mailed	6.6%	5.3%	2.7%	6.0%	7.4%	5.7%

Protest Filed

Pending Protest	0	0	0	0	0	0
Cancelled /No Show	23	10	1	12	2	17
Settled	0	5	5	0	12	0
ARB Decision	1	0	0	0	0	0
Pending Arbitration	0	0	0	0	0	0
Total	24	15	6	12	14	17
%Formal Protests to Notices Mailed	.52%	1.0%	.20%	1.0%	1.2%	1.0%

Notices Mailed	4,606	1516	2946	1185	1163	1659
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CASTRO COUNTY APPRAISAL DISTRICT

Code	Category Name	Description
A	Real Property: Single-family Residential	House, condominiums and mobile homes located on land owned by the occupant.
B	Real Property: Multi-family Residential	Residential structures containing two or more dwelling units belonging to one owner. Includes apartments but not motels or hotels.
C	Real Property: Vacant Lots and Tracts	Unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirement.
D1	Real Property: Qualified Agricultural	All acreage qualified for productivity valuation and is rural in nature.
D2	Real Property: Imp on Ag-Land	Farm related improvements on qualified Ag-Land
E	Real Property: Farm and Ranch Improvements	Improvements associated with land reported as Category D property, improvements not associated with farming or ranching and vacant rural land.
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or services to the public. Does not include utility property, which is included in Category J.
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility property included in Category J.
G	Oil, Gas and Other Minerals	Producing and non-producing well, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface, not including surface rights.
H	Tangible Personal Property: Non-business Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income.
J	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies.
L1	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.
M	Mobile Homes and Other Tangible Personal Property	Taxable personal property not included in other categories, such as mobile homes on land owned by someone else. It also may include privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land.
S	Special Inventory	Certain property inventories of businesses that provide items for sale to the public. This includes dealers' motor vehicle inventory and dealers' heavy equipment inventory.

CASTRO COUNTY APPRAISAL DISTRICT

2018 Market Value by State Code Classification		Number of Items	Total Market Value of Taxable Property	Percent of Total Market
A	Real, residential, single family	2201	119,278,010	6.6%
B	Real, residential, multi-family	14	2,170,610	.2%
C	Real, vacant platted lots/tracts	474	1,842,590	.2%
D	Real, acreage (land only)	2774	822,332,300	45.8%
E	Real, farm and ranch improvements	712	30,307,790	1.6%
F	Real, commercial and industrial	400	631,491,590	36%
G	Real, oil, gas, and other mineral reserves	0	0	0
J	Real & Intangible personal utilities	206	81,557,870	4.5%
L	Real & Intangible personal, business	293	47,595,280	2.0%
M	Tangible Personal, other	65	1,052,430	.1%
S	Special Inventory	8	1,157,170	.1%
X	Exempt Property	228	54,639,370	2.9%
Castro County Total Market Value		7,375	1,791,765,010	

2018 Taxable Value by State Code Classification		Number of Items	Total Taxable Value of Taxable Property	Percent of Total Taxable Value
A	Real, residential, single family	2201	116,439,480	23.9%
B	Real, residential, multi-family	14	2,169,110	.5%
C	Real, vacant platted lots/tracts	474	1,842,590	.3%
D	Real, acreage (land only)	2774	127,474,080	26.2%
E	Real, farm and ranch improvements	712	32,274,800	6.7%
F	Real, commercial and industrial	400	76,313,490	15.6%
G	Real, oil, gas, and other mineral reserves	0	0	0
J	Real & Intangible personal utilities	206	80,078,420	16.6 %
L	Real & Intangible personal, business	293	47,595,280	9.7%
M	Tangible Personal, other	65	1,040,640	.2%
S	Special Inventory	8	1,157,170	.3%
X	Exempt Property	228	-	0%
Castro County Total Taxable Value		7375	486,385,060	

County net taxable values reflect exemptions and other reductions from market value applicable specifically to the County only. Net taxable values are specific to each taxing unit.

CASTRO COUNTY APPRAISAL DISTRICT

Homestead Exemptions	Amount	Taxing Units
Homestead State	\$25,000	All School Districts
Over 65 State	\$10,000	All School Districts
Over 65 Tax Ceiling		All School Districts
Disabled Persons State	\$10,000	All School Districts
Over 65-Local	\$ 3,000	Castro County
Disabled Persons Tax Ceiling		All School Districts
Disabled Veterans-100%	Total Residence	All Taxing Units
 Other Exemptions		
Disabled Veterans	varies	All Taxing Units
House Bill 366	varies	All Taxing Units-Business personal & mineral value less than \$500
Pollution Control	varies	All Taxing Units
Abatements	varies	Determined by each taxing unit on a case by case basis
Charitable Low Income Housing	varies	All Taxing Units
Prorated Exempt Property	varies	All Taxing Units

CASTRO COUNTY APPRAISAL DISTRICT

School Districts

2018					
Exemptions	Dimmitt	Hart	Nazareth	*Happy	*Hereford
Homestead State	21,289,450	5,236,550	4,619,210	125,000	500,000
Over 65 State	3,021,760	696,240	783,540	20,000	130,000
Disabled Persons State	138,800	15,200	0	0	0
Disabled Veterans	170,980	24,180	48,000	12,000	12,000
Disabled Veterans 100%	215,380	0	164,060	0	0
House Bill 366	0	0	0	0	0
Abatements	0	0	0	0	0
Charitable Low Income Housing	0	0	0	0	0
Prorated Exempt Property	0	0	0	0	0
Total Exemptions	24,833,370	5,972,170	5,566,810	157,000	642,000
Other Deductions from Market Value					
Loss due to Ag Value	341,808,640	178,177,070	50,266,320	19,605,490	47,167,270
Loss due to Homestead Cap	311,060	151,170	251,290	0	0

2018		
Exemptions	*Lazbuddie	*Springlake-Earth
Homestead State	0	311,490
Over 65 State	0	60,000
Disabled Persons State	0	0
Disabled Veterans	0	0
Disabled Veterans 100%	0	0
House Bill 366	0	0
Abatements	0	0
Charitable Low Income Housing	0	0
Prorated Exempt Property	0	0
Total Exemptions	0	371,490
Other Deductions from Market Value		
Loss due to Ag Value	6,066,840	79,328,690
Loss due to Homestead Cap	0	30,120

CASTRO COUNTY APPRAISAL DISTRICT

Cities and Castro County

2018				
Exemptions	Dimmitt	Hart	Nazareth	
Homestead State	0	0	0	
Over 65 State	0	0	0	
Disabled Persons State	0	0	0	
Disabled Veterans	125,500	36,000	12,000	
Disabled Veterans 100%	385,160	22,860	72,130	
House Bill 366			0	
Abatements				
Charitable Low Income Housing				
Prorated Exempt Property				
Total Exemptions	510,660	58,860	84,130	
Other Deductions from Market Value				
Loss due to Ag Value	565,290	43,810	0	
Loss due to Homestead Cap	21,190	31,590	7,850	

2018				
Exemptions	Castro County	Hospital District	HPWD	
Homestead State	0	0	0	
Over 65 State	0	0	0	
Disabled Persons State	0	0	0	
Disabled Veterans	301,500	301,500	301,500	
Disabled Veterans 100%	642,080	642,080	642,080	
Over 65-Local	1,904,230	0	0	
House Bill 366	0	0	0	
Abatements	555,178,100	555,178,100	0	
Charitable Low Income Housing	0	0	0	
Prorated Exempt Property	0	0	0	
Total Exemptions	558,025,910	556,121,680	943,580	
Other Deductions from Market Value				
Loss due to Ag Value	722,331,120	722,331,120	713,060,420	
Loss due to Homestead Cap	827,960	827,960	827,960	