

**UPTON COUNTY APPRAISAL
DISTRICT**

2022 ANNUAL REPORT

Upton County Appraisal District is a political subdivision of the State of Texas. The district boundaries are the same as those of Upton County. The appraisal district is responsible Emergency Services #2, McCamey Hospital District, McCamey ISD, Rankin City, Rankin Emergency Services #1, Rankin Hospital District, and Rankin ISD.

The mission statement of the district is "to serve the citizens and taxing units of Upton County by providing lawful, equitable and accurate appraisals of all property in Upton County and by responding to the concerns and questions of those citizens and taxing units in a professional and courteous manner."

The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. Annual reporting is in accordance with the comptroller, state law and USPAP. All existing manuals were updated in accordance with comptroller standards. New policies and procedure were implemented as deemed necessary to comply with law or to improve district operations and customer service.

Training to improve district operations and customer service was attended by all district staff. This included online training, outside customer service training and comptroller approved training through tax professional organizations.

2022 Board of Directors

The appraisal district is governed by a five member board of directors. In compliance with a resolution signed by Upton County

John Evridge-Chairman Charlotte Jones

Brett Clark-Co Chairman Jim Witcher

Lori Wright-Secretary

2022 Agricultural Advisory Board

The appraisal district has a five member agricultural advisory board. The chief appraiser appoints the members of the agricultural board with the advice and consent of the board of directors. The agricultural board advises the chief appraiser on the valuation and use of land that may be designated for agricultural use of that may be open space agricultural.

Carlos Dusek Billy Teague Cody Wilson

Cody Owens William Eggemeyer

2022 Appraisal District Staff and Certifications

Linda Zarate-Chief Appraiser
Registered Professional Appraiser
Registered Texas Assessor-Collector

Bridgite Black-Deputy Chief Appraiser
Registered Professional Appraiser
Registered Texas Assessor-Collector

Ezrah Babb- Senior Tax Collector

Brent Hamilton-Senior Tax Appraiser

UPTON COUNTY APPRAISAL DISTRICT

2022 APPRAISAL DATA

Upton County is a rural, sparsely populated area. The 2020 census lists the population of the county as 3651. Oil and gas properties continue to be added to the roll and make up the majority of the taxable properties in the county.

Building permits are not issued in Upton County. The identification of new construction is performed by field appraisers driving the county and property owner information. The oil and gas industry is seeing a boom leading to construction of new pipelines, compressor stations, gas plants and related services. The county is also adding solar farms and wind farm projects.

Drought conditions have worsened in Upton County. Tax Code Section 23.522 specifically permits a landowner to cease agricultural use of property during declared droughts without losing the open space designation. We have worked with our qualified owners to monitor their return to standard operating procedures.

2022 is a clean up year. 2023 the CAD will appraise all properties within the city limits of Rankin and McCamey. 2024 the CAD will appraise all properties outside the city limits Upton County contracted with Pritchard and Abbott Inc to conduct the appraisal of 8,241 real and personal accounts and 179,703 mineral accounts. The property types appraised included residential, vacant land, rural lands, personal property, commercial business personal property, mineral interests, utilities and pipelines.

The entities served by Upton CAD and the values assessed to each were as follows:

<u>ENTITY</u>	<u>PARCEL COUNT</u>	<u>CERTIFIED MARKET VALU</u>	<u>CERTIFIED</u>	<u>OF SUPPLEMENT</u>	<u>LEVY</u>	<u>2022 TAX RATES</u>
CITY OF MCCAMEY	1901	75,341,066	64,400,350	64,880,100	275,740.73	0.425000
CITY OF RANKIN	1086	32,605,720	23,878,171	31,478,239	90,859.92	0.288643
MCCAMEY EMERGENCY DIST #2	19,033	1,658,464,027	1,564,440,619	1,573,926,899	1,720,421.82	0.109276
RANKIN EMERGENCY DIST #1	168,022	13,293,238,201	13,128,882,748	13,137,629,424	489,599.01	0.003727
UPTON COUNTY	187,075	15,163,852,947	M&O 14,147,158,160 I&S 14,147,158,160	14,126,620,655 14,126,620,655	21,191,313.87 7,064,072.76	0.150000 0.050000
MCCAMEY HOSPITAL DIST	19,033	1,658,464,027	M&O 1,163,708,591 I&S 1,176,317,027	1,219,808,758 1,232,417,194	5,175,986.47 1,976,001.96	0.424169 0.160276
RANKIN HOSPITAL DIST	168,022	13,293,238,201	M&O 12,901,589,054 I&S 12,901,589,054	12,910,202,784 12,910,202,784	24,980,176.89 1,557,979.68	0.193489 0.012068
MCCAMEY ISD	19,033	1,658,464,027	M&O 1,138,684,790 I&S 1,546,386,760	1,141,733,065 1,549,435,035	9,751,630.41 4,276,513.91	0.854600 0.276000
RANKIN ISD	168,022	13,293,238,201	M&O 12,728,092,906 I&S 13,118,240,256	12,737,828,919 13,127,976,269	112,587,162.38 24,469,219.99	0.884600 0.186670
UPTON COUNTY WATER DIST	186,933	14,951,702,028	14,672,016,122	14,690,044,109	425,973.35	0.002900

Market Value by Property Type

<u>Type</u>	<u>Description</u>	<u>Count</u>	<u>Market Value before Exemptions</u>
A	Single Family Residential	1574	71,794,612
B	Multifamily Residence	1	23,286
C1	Vacant lots and Land tracts	836	1,569,865
D1	Qualified Open-Space land	1,776	3,976,800
D2	Improvements on Qualified OP	96	2,991,324
E	Rural land, Non-Qualified AG	1,073	49,105,294
F1	Commercial Real Property	317	18,641,968
F2	Industrial and Manufacturing	67	1,290,294,152
G1	Oil and Gas	172,028	11,896,018,138
J	Utilities Properties	2087	1,490,344,358
L1	Commercial Personal Property	214	6,669,627
L2	Industrial and Manufacturing	342	107,685,690
M1	Mobile Homes	79	3,165,219
X	Totally Exempt Property	8401	27,636,874

UPTON COUNTY APPRAISAL DISTRICT

2022 EXEMPTION DATA

<u>Entity</u>	<u>Homestead Exemption</u>	<u>Over 65 Exemption</u>
Upton County	20% (5000 Min)	60,000
Upton County Water	20% (5000 Min)	60,000
McCamey Hospital	1% (5000Min)	10,000
McCamey ISD	20% (5000 Min) (40,000 Reg)	10,000 frozen 6,000
McCamey Emergency	1% (5000 Min)	3,000
Rankin City	-0-	10,000
Rankin Hospital	20% (5000 Min)	60,000
Rankin ISD	(40,000 Reg)	10,000 frozen & 50,000
Rankin Emergency	1% (5000 Min)	3,000

<u>Disabled Veteran Exemptions</u>	<u>Amount</u>	<u>Percentage</u>
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DVHS (Homestead)	Totally Exempt	100%
DV1 (any 1 property)	5,000	10-29%
DV2 (any 1 property)	7,5000	30-49%
DV3 (any 1 property)	10,000	50-69%
DV4 (any 1 property)	12,000	70-100%

In 2022 the types of exemptions, numbers of exemptions and total dollar amounts of exemptions granted by the local taxing entities were as follows:

<u>TAXING JURISDICTION</u>	<u>EXEMPTION</u>	<u>AMOUNT</u>	<u># GRANTED</u>
CITY OF MCCAMEY	HS	2,364,633	490
	OV65	1,702,586	179
CITY OF RANKIN	HS	0	
	OV65	767,494	78
MCCAMEY EMERGENCY	HS	2,909,641	603
	OV65	663,521	227
RANKIN EMERGENCY	HS	1,176,981	244
	OV65	304,479	104
UPTON COUNTY	HS	11,516,339	847
	OV65	13,248,972	331
MCCAMEY HOSPITAL	HS	7,861,885	603
	OV65	8,944,572	227
RANKIN HOSPITAL	HS	3,654,454	244
	OV65	4,304,400	104
MCCAMEY ISD	HS	19,913,343	605
	OV65	1,337,357	143
RANKIN ISD	HS	8,376,148	245
	OV65	623,378	68
UPTON COUNTY WATER	HS	11,516,339	847
	OV65	13,248,972	331

UPTON COUNTY APPRAISAL DISTRICT

2022 RATIO STUDY ANALYSIS

The results of the 2022 study are reflected in the recommendations of the appraiser.

Sales were fairly limited for this ratio study. Available sale information indicated a median level of appraisal of 1.00 for residential and show that land classes are appraised at a median of .93.

1. Frame Residences- Recommendation: At this time no recommendation is made regarding cost schedules. It is recommended to continue to gather valid sales information as it becomes available for future study.
2. Brick Residences-Recommendation: At this time no recommendation is made regarding cost schedules. It is recommended to gather valid sales information as it becomes available for future study.
3. CAT C Land (residential lots)-Recommendation: Based on current sales, no change is recommended at this time. I would recommend that we continue to track CAT C land sales and monitor their appraisals for accuracy.
4. Cat D Land (pasture classes)- As in previous years, sales information was very limited. I would recommend that we continue to track CAT D land sales and monitor the appraisal for accuracy.
5. Commercial Property- As in previous years, sales information was very limited. No recommendation is made at this time, other than continuing to monitor F1 sales for future study.
6. Ag Schedules- Based on information gathered from the Ag Advisory Board as well as PTAD, USDA and NASS, following recommendations are made for ag schedules.
 - NATP-\$3.80/ac
 - Dry Crop-\$25.00/ac
 - Drip Irr. Crop-\$193.00/ac
 - Row Irr Crop-\$65.00/ac

UPTON COUNTY APPRAISAL DISTRICT

2022 APPEAL DATA

Upton CAD has an open door policy and works very well with the taxpayers and entities it serves. The CAD staff takes the time needed to listen to the property owners concerns, explain to property owners how the appraisal and appeal process works and to answer any questions allowed by law. If the staff cannot answer a question or is not allowed to address an issue the property owner is directed to the chief appraiser or the appraiser responsible for the property type in question. Most property owner issues are settled without the need of formal appeal. If the property owner and appraisal district cannot come to an agreement then a formal hearing before the Appraisal Review Board (ARB) is scheduled.

The ARB is a quasi-judicial body appointed by the Upton CAD Board of Directors. The ARB is empowered to equalize values of all properties in the appraisal district in relation to fair market value and to hear taxpayer appeals through hearings for those that dispute their value or other issues affecting the taxpayer. The ARB is charged with the function of providing an impartial review of the appraisal records prepared by the appraisal district. The ARB does not work for the appraisal district but rather, they arbitrate between the taxpayer and the appraisal district to settle any disputes they are allowed by law to address.

2022 ARB Members

Pam Brooks-Chairman

Kim Smart-Member

Jeri Mendez-Secretary

Sheryl Wilson-Member

Emma Jones-Member

2022 Protests

Local Property/Industrial-Protests filed	557
• Informal Withdrawals	0
• Informal Settlements/Waivers	550
• No Shows	5
• Formal Hearings	3
Mineral-Protests filed	10590
• Informal Withdrawals	0
• Informal Settlements/Waivers	9176
• No Shows	1359
• Formal Hearings	50
District Court-Appeals filed	0
• Local /Industrial	1
• Mineral	0
Arbitration-Appeals filed	0
• Local/Industrial	0
• Mineral	0

TEXAS PROPERTY TAX CALENDAR

APPRAISAL PHASE

JANUARY 1-MAY 15

- Lien attaches to property January 1-lien extinguished when taxes paid to collectors.
- Appraisal District records property ownership and determines property values as of January 1.
- Appraisal District adds new records, removes old records and identifies property situs.
- Appraisal Districts review, approve or deny exemptions and special land use appraisals.
- Taxpayers submit renditions (required for business personal property).
- Chief Appraiser sends Notices of Appraised Value to taxpayers.

EQUALIZATION PHASE

MAY 15-JULY 20

- Chief Appraiser presents records to Appraisal Review Board (ARB).
- ARB reviews records prepared by the Appraisal District.
- ARB hears taxing unit challenges and taxpayer protests.
- ARB presents changes based on hearings to the Chief Appraiser and notifies property owners by written order.
- ARB approves appraisal records by July 20.
- Chief Appraiser certifies appraisal roll to each taxing unit by July 25.
- Most changes to appraisal roll after certification must be reviewed by ARB.

ASSESSMENT PHASE

JULY 25-OCTOBER 1

- Assessor receives certified appraisal roll from the Chief Appraiser and presents it to the taxing units governing body for review with budget preparation.
- Assessor calculated the effective and rollback tax rates.
- Taxing unit publishes the calculated rates and other financial information for taxpayer review.
- Taxing unit governing body holds public hearings, adopts tax rate and finalizes budget.
- Assessor calculates a bill for each taxpayer and mails by October 1 or as soon as practicable.

COLLECTION PHASE

OCTOBER 1-COLLECTED

- Taxes due when bill received and delinquent if not paid by February 1.
- Collectors send supplemental bills based on updates and changes from the Appraisal District and the ARB.
- Tax bills mailed after January 10, delinquency date is the first day of the next month that provides at least 21 days after date of mailing for payment of taxes.
- Collectors send out delinquent bills and take legal action to secure payment of overdue taxes, penalties and interest.