

**Stonewall
County Appraisal
District

2019 Annual Report**

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BREAKDOWN OF CLASSIFICATION OF PARCELS

The Stonewall County Appraisal District was created by the Texas Legislature. The first meeting of the Stonewall County Appraisal District was held on January 11, 1980 called by the County Judge to organize the Board of Directors. A seven member Board was appointed to govern the Appraisal District.

The Appraisal District is responsible for appraising property in the district for ad valorem tax purposes for each taxing unit that imposes ad valorem taxes on property. Stonewall County Appraisal District is a political subdivision of the state.

The Stonewall County Appraisal District still has a seven member Board of Directors in which their primary functions are to hire the Chief Appraiser, adopt policy, appoint Appraisal Review Board members, and to adopt the annual budget. The Board members serve a two year staggered term beginning on January 1 following their election. Four members are selected in odd years and three members are selected in even years. To qualify as a member of the Board of Directors the individual must have been continuous resident of Stonewall County for the preceding two years. The County Tax Assessor/Collector is a voting member of the Board of Directors.

2019 Board of Directors

Jim Hecht - Chairman	Bill Meador
Renee Spikes - Secretary	Brenda Vahlenkamp
Brandon Criswell	Kenny Spitzer
Jim Ward - County Tax Assessor/Collector	

2019 County Appraisal District Employees

Debra Smith - Chief Appraiser, Registered Professional Appraiser - Appointed to the Chief Appraiser position as of August 1, 2012 and has worked for the Stonewall County Appraisal District since August 15, 2011

Kristin Marsh - Deputy Appraiser - Hired July 1, 2017

Part-time

No Summer help for 2019

2019 Appraisal Review Board Members

Jay Hagins - Chairman

Ryan Branch - Secretary

Eldon Flyn Simmons

Alex Long

The Stonewall County Appraisal District's boundaries are the same as Stonewall county's boundaries. The Stonewall County Appraisal District appraises for three primary entities and one special district within the district's boundaries plus four overlapping entities within the district's boundaries. The following is a list of those entities: Stonewall County, Stonewall Hospital District, City of Aspermont, Aspermont ISD, Hamlin ISD, Haskell ISD, Rotan ISD, and Rule ISD.

The following is a list of the jurisdictions plus jurisdictional codes used in the Appraisal District to help code the jurisdiction to the correct entity:

- 00 - CAD
- 01 - Stonewall County
- 03 - Lateral Road
- 10 - City of Aspermont
- 30 - Aspermont ISD
- 50 - Stonewall Hospital
- 60 - Road
- 90 - Hamlin ISD
- 91 - Haskell ISD
- 92 - Rotan ISD
- 93 - Rule ISD

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 increases in the appraisal value of their property.

Appraisal practices are governed by the Texas Property Tax Code and rules are established by the Texas Comptroller of Public Accounts.

STONEWALL COUNTY APPRAISAL DISTRICT

RESIDENTIAL EXEMPTIONS

<u>Taxing Jurisdiction</u>	<u>Exemption</u>	<u>Amount</u>
Stonewall County	Over 65	\$10,000
Lateral Road	Homestead	\$3,000
Aspermont ISD	Homestead	\$25,000
Aspermont ISD	Over 65	\$10,000
Aspermont ISD	Disabled Person	\$10,000
Hamlin ISD	Homestead	\$25,000
Hamlin ISD	Over 65	\$10,000
Hamlin ISD	Disabled Person	\$10,000
Haskell ISD	Homestead	\$25,000
Haskell ISD	Over 65	\$10,000
Haskell ISD	Disabled Person	\$10,000
Rotan ISD	Homestead	\$25,000
Rotan ISD	Over 65	\$10,000
Rotan ISD	Disabled Person	\$10,000
Rule ISD	Homestead	\$25,000
Rule ISD	Over 65	\$10,000
Rule ISD	Disabled Person	\$10,000

Disabled Veterans Exemptions

10%-30% disability	\$5,000
31%-50% disability	\$7,500
51%-70% disability	\$10,000
71%-100% disability	\$12,000
100% disability/unemployable	100% exemption

STONEWALL COUNTY APPRAISAL DISTRICT

CERTIFIED MARKET (ASSESSED) VALUE

	2015	2016	2017	2018	2019
Stonewall County	\$276,311,371	\$189,316,880	\$191,791,050	\$208,334,730	\$245,861,940
City of Aspermont	\$21,883,160	\$21,838,680	\$25,164,080	\$27,772,950	\$28,011,240
Aspermont ISD	\$242,483,470	\$161,158,070	\$164,001,830	\$178,615,070	\$190,435,320
Stonewall Hospital*	\$276,311,371	\$189,316,880	\$191,791,050	\$208,334,730	\$245,861,940
Hamlin ISD**	\$5,875,740	\$4,931,870	\$4,661,280	\$5,094,500	\$16,192,360
Haskell ISD**	\$15,978,701	\$9,009,520	\$9,934,790	\$10,437,530	\$9,494,870
Rotan ISD**	\$10,247,670	\$13,060,730	\$12,613,310	\$13,578,020	\$14,135,220
Rule ISD**	\$347,150	\$357,730	\$344,950	\$372,960	\$2,279,570

*Notates special district

**Notates overlaps

2015 continued production decline in Stonewall County along with a price decline predicted by EIA translate into lower mineral value.

STONEWALL COUNTY APPRAISAL DISTRICT

CERTIFIED NET TAXABLE VALUE

	2015	2016	2017	2018	2019
Stonewall County	\$274,015,931	\$187,117,970	\$189,612,120	\$205,951,970	\$243,671,960
City of Aspermont	\$21,704,830	\$21,695,020	\$25,015,670	\$27,643,130	\$28,011,240
Aspermont ISD					
After Freeze	\$231,980,060	\$150,919,340	\$153,601,060	\$167,506,940	\$190,435,320
Before Freeze	\$230,202,230	\$149,071,180	\$151,405,760	\$164,765,940	\$187,559,900
Stonewall Hospital*	\$276,094,941	\$189,134,220	\$191,603,640	\$208,101,160	\$245,861,940
Hamlin ISD**					
After Freeze	\$5,820,950	\$4,877,080	\$4,608,160	\$5,043,030	\$16,192,360
Before Freeze	\$5,771,480	\$4,827,610	\$4,555,440	\$4,981,540	\$16,125,170
Haskell ISD**					
After Freeze	\$15,953,701	\$8,984,520	\$9,909,790	\$10,412,530	\$9,494,870
Before Freeze	\$15,953,701	\$8,984,520	\$9,909,790	\$10,412,530	\$9,494,870
Rotan ISD**					
After Freeze	\$10,066,220	\$12,880,730	\$12,433,310	\$13,388,020	\$14,135,220
Before Freeze	\$9,966,940	\$12,781,450	\$12,340,710	\$13,275,660	\$13,595,060
Rule ISD**					
After Freeze	\$315,040	\$325,620	\$312,130	\$339,360	\$2,279,570
Before Freeze	\$315,040	\$325,620	\$312,130	\$339,360	\$2,279,570

*Notates special district

**Notates overlaps

STONEWALL COUNTY APPRAISAL DISTRICT

TAX RATE PER ENTITY

	2015	2016	2017	2018	2019
Stonewall County	\$.6284/\$100	\$.8000/\$100	\$.8000/\$100	\$.8000/\$100	\$.6699/\$100
City of Aspermont	\$.71098/\$100	\$.72537/\$100	\$.631771/\$100	\$.581710/\$100	\$.585612/\$100
Aspermont ISD	\$1.2360/\$100	\$1.4327/\$100	\$1.4327/\$100	\$1.4100/\$100	\$1.2850/\$100
Stonewall Hospital*	\$.5433/\$100	\$.7500/\$100	\$.742692/\$100	\$.692274/\$100	\$.586793/\$100
Hamlin ISD**	\$1.3950/\$100	\$1.3950/\$100	\$1.3950/\$100	\$1.3950/\$100	\$1.3450/\$100
Haskell ISD**	\$1.2186/\$100	\$1.2200/\$100	\$1.6231/\$100	\$1.3347/\$100	\$1.3121/\$100
Rotan ISD**	\$1.2130/\$100	\$1.1700/\$100	\$1.1700/\$100	\$1.1700/\$100	\$1.06835/\$100
Rule ISD**	\$1.1700/\$100	\$1.1700/\$100	\$1.1700/\$100	\$1.1700/\$100	\$1.06835/\$100

*Notates special district

**Notates overlaps

STONEWALL COUNTY APPRAISAL DISTRICT

PARCEL COUNT PER ENTITY

	2015	2016	2017	2018	2019
Stonewall County	14,375	13,688	13,868	13,561	13,538
City of Aspermont	1,306	1,288	1,345	1,330	1,355
Aspermont ISD	13,555	12,677	12,863	12,611	12,572
Stonewall Hospital*	14,375	13,688	13,868	13,561	13,538
Hamlin ISD**	323	355	352	311	295
Haskell ISD**	267	267	242	244	252
Rotan ISD**	193	352	373	356	368
Rule ISD**	36	36	37	38	50

*Notates special district

**Notates overlaps

In 2019, Stonewall County Appraisal District certified a total of 13,538

parcels. Here is a chart of property types of how those parcels are classified:

Category Code	Category Name	# of Items*
A	Real Property: Single Family Residential	568
B	Real Property: MultiFamily Residential	2
C1	Real Property: Vacant Lots and Land Tracts	450
C2	Real Property: Colonia Lots and Land Tracts	0
D1	Real Property: Qualified Open-Space Land	2,890
D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land	235
E	Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements	428
F1	Real Property: Commercial	139
F2	Real Property: Industrial and Manufacturing	9
G1	Real Property: Oil and Gas	5,5510
G2	Real Property: Minerals	0
G3	Real Property: Other sub-surface Interests in Land	1
H1	Tangible Personal Property: Personal Vehicles, not used for business purposes	0
H2	Tangible Personal Property: Goods in Transit	0
J	Real and Tangible Personal Property: Utilities	143
L1	Personal Property: Commercial	66
L2	Personal Property: Industrial and Manufacturing	321
M1	Mobile Homes	63
M2	Other Tangible Personal Property	0
N	Intangible Personal Property Only	0

O	Real Property: Residential Inventory	0
S	Special Inventory	0
X	Total Exempt Properties and subcategories:	
XA	Public property for house indigent persons	0
XB	Income Producing Tangible Personal Property valued under \$500	23
XC	Mineral Interest Property valued under \$500	2521
XD	Improving Property for housing with volunteer labor	0
XE	Community Housing Development Organizations	5
XF	Assisting Ambulatory Health Care Centers	2
XG	Primarily Performing Charitable Organizations	1
XH	Developing Model Colonia Subdivisions	0
XI	Youth Spiritual, Mental and Physical Developmental Organizations	5
XJ	Private Schools	0
XL	Organizations Providing Economic Developments Services to Local Community	7
XM	Marine Cargo Containers	0
XN	Motor Vehicle Leased for Personal Use	8
XO	Motor Vehicles for Income Production and Personal Use	0
XP	Offshore Drilling Equipment not in use	0
XQ	Intracoastal Waterway Dredge Disposal Rite	0
XR	Nonprofit Water or Wastewater Corporation	1
XS	Raw Cocoa and Green Coffee held in Harris County	0
XT	Limitation on taxes in Certain Municipalities	0
XU	Miscellaneous Exemptions	5
XV	Other Exemptions	135

The Property Tax Assistance Division conducts a Property Value Study and a Methods and Assistance Program review in alternating years. The 2019 Methods and Assistance Program results were released March 3, 2020.

Results of the 2019 Methods and Assistance Program and the 2018 Property Value Study Findings for Stonewall County Appraisal District are available on the comptroller's website, www.window.state.tx.us

If you have any questions about information in this report, contact Debra Smith, RPA Chief Appraiser. Phone (940) 989-3363 Email: stonewallcad@valornet.com