

**Stonewall
County Appraisal
District

2017 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.

2017 Board of Directors

Jim Hecht - Chairman

Bill Meador

Renee Spikes - Secretary

Brenda Vahlenkamp

Barry Richardson

Kenny Spitzer

Jim Ward - County Tax Assessor/Collector

2017 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

Carla Clark - Data Entry/Collections Clerk - Hired as of August 6, 2012 - retired June 2017.

Kristin Marsh - Deputy Appraiser - Hired July 1, 2017

Part-time

Sara English - Data Entry/Collections/Receptionist - Hired May 15, 2017 through the summer

2017 Appraisal Review Board Members

Jeff Sedberry - Chairman

Jeff Rash - Secretary

Eldon Flyn Simmons

Joe Mike Sparks

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

	2013***	2014	2015	2016	2017
Stonewall County	\$366,295,107	\$394,879,847	\$276,311,371	\$189,316,880	\$191,791,050
City of Aspermont	\$20,310,697	\$21,246,297	\$21,883,160	\$21,838,680	\$25,164,080
Aspermont ISD	\$318,070,572	\$343,815,332	\$242,483,470	\$161,158,070	\$164,001,830
Stonewall Hospital*	\$366,256,337	\$394,879,847	\$276,311,371	\$189,316,880	\$191,791,050
Hamlin ISD**	\$9,077,080	\$7,952,140	\$5,875,740	\$4,931,870	\$4,661,280
Haskell ISD**	\$17,432,700	\$30,085,260	\$15,978,701	\$9,009,520	\$9,934,790
Rotan ISD**	\$21,301,705	\$21,384,315	\$10,247,670	\$13,060,730	\$12,613,310
Rule ISD**	\$391,990	\$379,850	\$347,150	\$357,730	\$344,950

*Notates special district

**Notates overlaps

***Value from wind-farm significantly raised values for Rotan in 2013. Also in 2013 there was a significant decrease in value on some of the entities due to a decrease of Mineral value that has been increasing since 2009.

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

	2013	2014	2015	2016	2017
Stonewall County	\$364,084,437	\$392,575,527	\$274,015,931	\$187,117,970	\$189,612,120
City of Aspermont	\$20,117,857	\$21,040,327	\$21,704,830	\$21,695,020	\$25,015,670
Aspermont ISD					
After Freeze	\$307,916,222	\$333,460,422	\$231,980,060	\$150,919,340	\$153,601,060
Before Freeze	\$310,311,672	\$335,934,862	\$230,202,230	\$149,071,180	\$151,405,760
Stonewall Hospital*	\$366,025,067	\$394,636,457	\$276,094,941	\$189,134,220	\$191,603,640
Hamlin ISD**					
After Freeze	\$8,976,910	\$7,848,170	\$5,820,950	\$4,877,080	\$4,608,160
Before Freeze	\$9,032,320	\$7,907,380	\$5,771,480	\$4,827,610	\$4,555,440
Haskell ISD**					
After Freeze	\$17,417,700	\$30,070,260	\$15,953,701	\$8,984,520	\$9,909,790
Before Freeze	\$17,417,700	\$30,070,260	\$15,953,701	\$8,984,520	\$9,909,790
Rotan ISD**					
After Freeze	\$21,047,165	\$21,136,245	\$10,066,220	\$12,880,730	\$12,433,310
Before Freeze	\$21,180,125	\$21,262,865	\$9,966,940	\$12,781,450	\$12,340,710
Rule ISD**					
After Freeze	\$370,260	\$358,050	\$315,040	\$325,620	\$312,130
Before Freeze	\$370,260	\$358,050	\$315,040	\$325,620	\$312,130

*Notates special district

**Notates overlaps

STONEWALL COUNTY APPRAISAL DISTRICT

TAX RATE PER ENTITY

	2013	2014	2015	2016	2017
Stonewall County	\$.4382/\$100	\$.4382/\$100	\$.6284/\$100	\$.8000/\$100	\$.8000/\$100
City of Aspermont	\$.685287/\$100	\$.722696/\$100	\$.71098/\$100	\$.72537/\$100	\$.631771/\$100
Aspermont ISD	\$1.1754/\$100	\$1.2160/\$100	\$1.2360/\$100	\$1.4327/\$100	\$1.4327/\$100
Stonewall Hospital*	\$.4203/\$100	\$.4215/\$100	\$.5433/\$100	\$.7500/\$100	\$.742692/\$100
Hamlin ISD**	\$1.41/\$100	\$1.3850/\$100	\$1.3950/\$100	\$1.3950/\$100	\$1.3950/\$100
Haskell ISD**	\$1.21499/\$100	\$1.12317/\$100	\$1.2186/\$100	\$1.2200/\$100	\$1.6231/\$100
Rotan ISD**	\$1.217/\$100	\$1.217/\$100	\$1.2130/\$100	\$1.1700/\$100	\$1.1700/\$100
Rule ISD**	\$1.17/\$100	\$1.08340/\$100	\$1.1700/\$100	\$1.1700/\$100	\$1.1700/\$100

*Notates special district

**Notates overlaps

STONEWALL COUNTY APPRAISAL DISTRICT

PARCEL COUNT PER ENTITY

	2013	2014	2015	2016	2017
Stonewall County	14,613	14,863	14,375	13,688	13,868
City of Aspermont	1,283	1,318	1,306	1,288	1,345
Aspermont ISD	13,653	13,874	13,555	12,677	12,863
Stonewall Hospital*	14,612	14,863	14,375	13,688	13,868
Hamlin ISD**	320	310	323	355	352
Haskell ISD**	256	270	267	267	242
Rotan ISD**	346	370	193	352	373
Rule ISD**	36	37	36	36	37

*Notates special district

**Notates overlaps

In 2017, Stonewall County Appraisal District certified a total of 13,868 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	576
B	Real Property: MultiFamily Residential	1
C1	Real Property: Vacant Lots and Land Tracts	448
C2	Real Property: Colonia Lots and Land Tracts	0
D1	Real Property: Qualified Open-Space Land	2,892
D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land	213
E	Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements	653
F1	Real Property: Commercial	127
F2	Real Property: Industrial and Manufacturing	9
G1	Real Property: Oil and Gas	5,521
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	137
L1	Personal Property: Commercial	55
L2	Personal Property: Industrial and Manufacturing	348
M1	Mobile Homes	38
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	18
XC	Mineral Interest Property valued under \$500	2665
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	0
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	140

The Property Tax Assistance Division conducts a Property Value Study and a Methods and Assistance Program review in alternating years. The 2017 Methods and Assistance Program results were released January 24, 2018. Results of the 2017 Methods and Assistance Program and the 2016 Property Value study 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, Chief Appraiser. Phone (940) 989-3363 Email: stonewallcad@valornet.com