

# **UPTON COUNTY APPRAISAL DISTRICT**

**2023 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 for McCamey City, Emergency Services #2, McCamey Hospital District, McCamey ISD, Rankin City, Rankin Emergency Services #1, Rankin Hospital District, Rankin ISD, Upton County and Upton County Water District.

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.

### **2023 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

### **2023 Agricultural Advisory Board**

The appraisal district has a four-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

William Eggemeyer                      Cody Wilson

### **2023 Appraisal District Staff and Certifications**

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

Sommer Wise-Admin Assistant

Ezrah Babb-Senior Tax Collector

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

Brent Hamilton-Senior Tax Appraiser

**UPTON COUNTY APPRAISAL DISTRICT**

**2023 APPRAISAL DATA**

Upton County is a rural, sparsely populated area. The 2020 census lists the population of the county as 3,308. 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 are 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.

For the tax year of 2023 the CAD appraised all in city limit properties in McCamey and Rankin. For 2024 the CAD will appraise all properties outside the city limits. 2025 will be a cleanup year. Upton CAD contracted with Pritchard and Abbott Inc to conduct the appraisal of 8,396 real and personal accounts and 231,260 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</u>	<u>CERTIFIED</u>					
	<u>COUNT</u>	<u>MARKET VALUE</u>		<u>CERTIFIED</u>	<u>TAX ROLL</u>	<u>LEVY</u>	<u>2023 TAX RATES</u>
CITY OF MCCAMEY	1887	77,310,593		64,892,924	65,012,811	292,558.43	0.450000
CITY OF RANKIN	2829	73,888,904		63,225,225	63,277,653	124,735.77	0.197125
MCCAMEY EMERGENCY #2	19093	1,869,559,297		1,745,262,447	1,838,409,550	551,530.40	0.030000
RANKIN EMERGENCY #1	211611	16,084,540,909		15,800,482,856	15,885,397,220	550,055.86	0.003463
UPTON COUNTY	240724	18,114,792,382	M&O	16,776,997,248	16,955,095,751	22,158,700.43	0.130690
			I&S	16,776,997,248	16,955,095,751	11,751,600.88	0.069310
MCCAMEY HOSPITAL DIST	19093	1,869,559,297	M&O	1,320,781,104	1,414,005,030	5,462,485.35	0.386313
			I&S	1,331,240,808	1,424,464,734	1,931,472.45	0.135593
RANKIN HOSPITAL DIST	221611	16,084,540,909	M&O	15,595,384,448	15,680,259,015	28,091,616.60	0.179152
			I&S	15,595,384,448	15,680,259,015	738,023.32	0.004707
MCCAMEY ISD	19093	1,869,559,297	M&O	1,365,595,165	1,460,061,279	10,065,887.70	0.689800
			I&S	1,709,011,015	1,803,377,129	7,752,162.73	0.429999
RANKIN ISD	221611	16,084,540,909	M&O	15,284,159,890	15,369,636,758	107,390,586.14	0.699200
			I&S	15,784,923,280	15,870,400,148	29,587,970.71	0.186670
UPTON COUNTY WATER	240582	17,954,100,056		17,521,805,692	17,699,904,195	407,032.21	0.002300

**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	79,281,005
B	Multifamily Residence	3	162,796
C1	Vacant lots and Land tracts	825	2,044,148
D1	Qualified Open-Space land	1,864	4,715,976
D2	Improvements on Qualified OP	90	2,824,565
E	Rural land, Non-Qualified AG	965	39,996,699
F1	Commercial Real Property	316	18,824,482
F2	Industrial and Manufacturing	70	1,498,022,861
G1	Oil and Gas	220,328	14,497,977,726
J	Utilities Properties	2114	1,666,737,046
L1	Commercial Personal Property	217	8,924,514
L2	Industrial and Manufacturing	358	140,820,650
M1	Mobile Homes	82	3,510,262
X	Totally Exempt Property	8947	150,949,652

**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>
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 2023 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	2,389,323	929
	OV65	1,794,089	189
CITY OF RANKIN	HS	0	
	OV65	766,736	79
MCCAMEY EMERGENCY	HS	2,929,173	1071
	OV65	705,263	243
RANKIN EMERGENCY	HS	1,177,295	425
	OV65	313,280	108
UPTON COUNTY	HS	12,647,638	1496
	OV65	14,511,918	351
MCCAMEY HOSPITAL	HS	8,617,353	1071
	OV65	9,934,223	243
RANKIN HOSPITAL	HS	4,030,285	425
	OV65	4,577,695	108
MCCAMEY ISD	HS	35,147,240	1071
	OV65	523,187	243
RANKIN ISD	HS	20,489,751	425
	OV65	1,453,973	108
UPTON COUNTY WATER	HS	8,489,097	1496
	OV65	677,222	351

## UPTON COUNTY APPRAISAL DISTRICT

### 2023 RATIO STUDY ANALYSIS

The results of the 2023 study are reflected in the recommendations of the appraiser.

The list of recommendations for Ag schedules for 2023. These recommendations are based on information gathered from the Ag Advisory Board as well as FSA, USDA, etc.

NATP-\$4.00/ac  
Dry Crop-\$20.00/ac  
Drip Irr. Crop-\$294.00/ac  
Row Irr Crop-\$163.00/ac

The list of recommendations based on a sales analysis for 2023. Sales were limited for this ration study. It was necessary to omit some sales that did not meet the definition of an “arm’s length transaction”, or were considered outliers.

- 1.) Frame Residences-Recommendation: At this time, it is recommended to increase cost schedules by 10%. It is also recommended to gather valid sales information as it becomes available for future study.
- 2.) Brick Residences-Recommendation: At this time, it is recommended to increase cost schedules by 10%. It is also recommended to gather valid sales information as it becomes available for future study.
- 3.) Cat C Land (residential lots)-Recommendation: At this time, it is recommended to increase OM4 to \$1,000/lot and OM3 to \$800/lot. 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 sales.

## UPTON COUNTY APPRAISAL DISTRICT

### 2023 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.

## 2023 ARB Members

Sheryl Wilson-Chairman

Kim Smart-Member

Jeri Mendez-Secretary

Pam Brooks-Member

Emma Jones-Member

## 2023 Protests

Local Property/Industrial-Protests filed 53

- Informal Withdrawals 41
- Informal Settlements/Waivers 5
- No Shows 5
- Formal Hearings 2

Mineral-Protests filed 3942

- Informal Withdrawals 413
- Informal Settlements/Waivers 2948
- No Shows 0
- Formal Hearings 1

District Court-Appeals filed 0

- Local /Industrial 0
- 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.

