

# **UPTON COUNTY APPRAISAL DISTRICT**

## **2021 ANNUAL REPORT**

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Upton CAD Local Report 2021

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 appraising property in Upton County for ad valorem tax purposes. The taxing entities served by the appraisal district are Upton County, Upton County Water District, McCamey City, McCamey

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.

### **2021 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

### **2021 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

### **2021 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

Roberta Hollingsworth-Collector

Registered Professional Appraiser  
Registered Texas Assessor-Collector  
Certified Tax Administrator

Veronica Martinez-Tax Collector/Appraiser

**UPTON COUNTY APPRAISAL DISTRICT**

**2021 APPRAISAL DATA**

Upton County is a rural, sparsely populated area. The 2020 census lists the population of the county as 3308. 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 improved 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.

2021 the CAD appraised all properties outside the city limits. 2022 will be a clean up year. 2023 the CAD will appraise all properties within the city limits of Rankin and McCamey. Upton County contracted with Pritchard and Abbott Inc to conduct the appraisal of 8,200 real and personal accounts and 150,506 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:

ENTITY	PARCEL	CERTIFIED				
	COUNT	MARKET VALUE	CERTIFIED	OF SUPPLEMENT	LEVY	2020 TAX RATES
CITY OF MCCAMEY	1924	78,614,527	67,810,679	68,853,953	261,644.70	0.380000
CITY OF RANKIN	1038	31,918,575	24,530,408	24,922,998	69,717.76	0.279732
MCCAMEY EMERGENCY DIST #2	19,145	1,463,118,046	1,326,605,955	1,349,508,424	716,227.66	0.053048
RANKIN EMERGENCY DIST #1	120,479	6,542,311,654	6,337,488,588	6,316,292,966	461,211.78	0.007301
UPTON COUNTY	139,780	8,040,583,550	6,908,782,571	6,982,699,859	18,159,660.67	0.260000
MCCAMEY HOSPITAL DIST	19,145	1,451,702,756	M&O 929,091,671 I&S 953,801,561	960,094,510 984,804,400	4,323,231.88 1,902,337.21	0.449997 0.193044
RANKIN HOSPITAL DIST	120479	6,559,985,694	M&O 6,072,079,736 I&S 6,072,079,736	6,036,534,214 6,036,534,214	10,031,079.16 1,902,652.84	0.166141 0.029857
MCCAMEY ISD	19,144	1,451,971,926	M&O 956,184,673 I&S 1,10,692,433	991,456,346 1,345,964,106	9,202,602.45 3,030,650.94	0.930300 0.225300
RANKIN ISD	120,479	6,560,474,364	M&O 5,945,546,643 I&S 6,342,921,743	5,911,160,941 6,308,536,041	51,617,249.04 16,467,509.21	0.874700 0.261600
UPTON COUNTY WATER DIST	120,479	8,005,367,520	76,427,410,752	7,644,475,349	263,074.10	0.003441

**Market Value by Property Type**

<u>Type</u>	<u>Description</u>	<u>Count</u>	<u>Market Value before Exemptions</u>
A	Single Family Residential	1572	76,123,170
B	Multifamily Residence	1	23,280
C1	Vacant lots and Land tracts	864	1,740,950
D1	Qualified Open-Space land	2,104	3,408,500
D2	Improvements on Qualified OP	101	3,114,450
E	Rural land, Non-Qualified AG	682	36,565,330
F1	Commercial Real Property	320	19,266,230
F2	Industrial and Manufacturing	65	1,354,774,560
G1	Oil and Gas	139,017	5,246,579,029
J	Utilities Properties	2065	1,413,120,380
L1	Commercial Personal Property	286	18,355,775
L2	Industrial and Manufacturing	354	92,818,030
M1	Mobile Homes	76	2,922,610
X	Totally Exempt Property	9,470	21,007,969

**UPTON COUNTY APPRAISAL DISTRICT**

**2021 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) (25,000 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	(25,000 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 2021 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	2,390,400	497
	OV65	1,605,139	168
CITY OF RANKIN	HS	0	
	OV65	758,430	77
MCCAMEY EMERGENCY	HS	2,935,410	610
	OV65	639,269	217
RANKIN EMERGENCY	HS	1,181,840	244
	OV65	295,350	100
UPTON COUNTY	HS	12,210,010	854
	OV65	13,230,801	317
MCCAMEY HOSPITAL	HS	8,370,400	610
	OV65	8,932,598	217
RANKIN HOSPITAL	HS	3,839,610	244
	OV65	4,298,203	100
MCCAMEY ISD	HS	21,414,716	612
	OV65	2,392,950	180
RANKIN ISD	HS	5,770,280	245
	OV65	3,419,713	88
UPTON COUNTY WATER	HS	12,210,010	854
	OV65	13,230,801	317

**UPTON COUNTY APPRAISAL DISTRICT**

**2021 RATIO STUDY ANALYSIS**

The results of the 2020 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-\$3.40/ac  
Dry Crop-\$24.10/ac  
Drip Irr. Crop-\$96.60/ac  
Row Irr Crop-\$39.40/ac

There were no change recommendations for 2021.

UPTON COUNTY APPRAISAL DISTRICT

2021 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.

**2021 ARB Members**

Pam Brooks-Chairman

Kim Smart-Member

Jeri Mendez-Secretary

Sheryl Wilson-Member

Emma Jones-Member

## 2021 Protests

Local Property/Industrial-Protests filed	183
• Informal Withdrawals	0
• Informal Settlements/Waivers	183
• No Shows	0
• Formal Hearings	0
Mineral-Protests filed	1214
• Informal Withdrawals	0
• Informal Settlements/Waivers	1214
• No Shows	0
• Formal Hearings	0
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.



