

*Wilbarger County Appraisal District*

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2018 Annual Report

## ***Organization of the Wilbarger County Appraisal District***

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The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

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 appraised value of their property.

Wilbarger County Appraisal District was created by the Texas Legislature in 1979. Effective January 1, 1980 an appraisal district was to be established in each county. The appraisal district is responsible for appraisal property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property. Wilbarger County is a political subdivision of the state. The boundaries of the appraisal district are the county lines.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Restoration, and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's Website.

If you have any questions about the information contained in this report, contact *Sandy Burkett*, Chief Appraiser @ (940)553-1857.

### Chief Appraiser

The Chief Appraiser is appointed by the Wilbarger County Appraisal Board of Directors and is responsible for appraising property and conducting all office responsibilities. Sandy Burkett was appointed as Chief Appraiser in 2009 and is a Certified Registered Professional Appraiser.

### Board of Directors

The Board of Directors for Wilbarger County Appraisal District consists of five voting directors. The Tax Assessor Collector of Wilbarger County is a voting director.

The Board of Directors consists of five members elected by the voting-eligible tax units of the district. The election process for the Board of Directors is as follows: Vernon ISD is given 40% of the votes (electing two directors), City of Vernon 20% of the votes (electing one director), Wilbarger County, Harrold ISD, Northside ISD, Wilbarger General Hospital, Vernon College and Chillicothe ISD sharing the remaining 40% of the votes (electing two directors). Each of those five entities would nominate one qualified person and the County Commissioners would elect the two directors from those nominations that would best represent the five entities.

#### **2018 Board of Directors**

Mike Boyd, Chairman	Linda Shivers, Secretary
Chris Quisenberry, Tax Assessor Vice-Chairman	
David Worrall, Director	Emory Byars, Director

#### **2018 Appraisal Review Members**

Wayne Ward, Chairman	Gered Smith, Vice-Chairman
Angie Miller, Secretary	Vincent Latour, Member
Eric Black, Alternate	

#### Appraisal Review Board

Appraisal Review Board members are appointed by the Governing Board of Directors of Wilbarger County Appraisal District. (Board of Directors)

#### **Property Value Study**

2015 Property Value Study results for the following school district were in confidence interval:

- Vernon ISD
- Northside ISD
- Chillicothe ISD
- Harrold ISD

#### **MAP REVIEW (Methods and Assistance Program)**

The 2017 Methods and Assistance Program (MAP) results were a **pass** on the four mandatory requirements. The Appraisal District ratings for Governance, Operating Procedures and Appraisal Standards, procedures and methodology were **Meets All** which indicates a total point score of 100. More detailed information are available on the comptroller's website, [www.window.state.tx.us](http://www.window.state.tx.us)

#### Jurisdictions (Taxing Entities)

- City of Vernon
- Vernon College
- Wilbarger General Hospital
- Vernon ISD
- Northside ISD
- Harrold ISD
- Chillicothe ISD
- Wilbarger County

**Property Types Appraised**

Wilbarger CAD staff is responsible for appraising residential, commercial, land and business personal property, Wilbarger CAD contracts with Pritchard & Abbott to appraise all real property, mineral properties, utilities, pipelines, industrial property, and industrial personal property in the district.

The following represents a summary of property types and certified values for 2017 Wilbarger CAD.

<b>Code</b>	<b>Property Type</b>	<b>Parcel Count</b>	<b>Market Value</b>
A	Single Family Homes	4392	250,361,680
B	Multi Family Homes	73	10,790,480
C	Vacant Lots	1,498	6,165,190
D1	Qualified Ag Land	3,173	39,152,360
D2	Improvements of Qualified Ag Land	820	9,733,460
E	Non -Qualified Ag Land	25	301,250
F1	Commercial Real Property	569	64,163,620
F2	Industrial Real Property	27	602,845,300
G	Oil & Gas	2,957	38,579,210
J	Utilities	291	286,200,890
L1	Commercial Personal Property	520	36,911,430
L2	Industrial Personal Property	162	69,486,510
M1	Tangible Personal Mobile Home	157	3,602,010
O	Residential Inventory	-	-
S	Special Inventory	6	10,886,080
X	Total Exempt Property	1,107	108,923,700

TAXING ENTITY	2012 CERTIFIED VALUE	2013 CERTIFIED VALUE	2014 CERTIFIED VALUE	2015 CERTIFIED VALUE	2016 CERTIFIED VALUE
Wilbarger County	986,475,610	1,068,527,204	1,105,828,210	1,147,774,390	1,100,521,382
Road & Bridge	978,027,570	1,060,234,424	1,097,727,710	1,139,845,540	1,092,701,362
City of Vernon	376,988,230	378,716,490	381,703,550	404,976,330	399,500,382
Chillicothe ISD	38,293,580	154,922,414	141,118,570	175,175,870	152,702,060
Harrold ISD	88,491,320	86,714,640	94,788,440	64,954,200	48,001,580
Vernon ISD	771,219,240	796,614,560	828,445,230	895,572,150	881,154,520
Northside ISD	35,510,380	106,199,310	102,711,700	130,729,170	107,416,790
Vernon College	986,475,610	1,182,181,214	1,205,268,590	1,236,952,870	1,173,174,390
General Hospital	976,532,920	1,169,045,824	1,192,876,980	1,228,386,720	1,158,397,440

TAXING ENTITY	2017 CERTIFIED VALUE	2018 CERTIFIED VALUE	2019 CERTIFIED VALUE	2020 CERTIFIED VALUE	2021 CERTIFIED VALUE
Wilbarger County	1,092,790,510				
Road & Bridge	1,085,047,980				
City of Vernon	400,665,100				
Chillicothe ISD	49,288,230				
	106,364,240				
Harrold ISD	72,395,560				
	164,753,420				
Vernon ISD	898,219,800				
	1,028,347,800				
Northside ISD	30,257,120				
	66,912,110				
Vernon College	1,158,973,770				
General Hospital	1,148,436,110				

# Wilbarger County Appraisal District

2017

Partial Exemptions by Taxing

Jurisdiction

<b>Entity</b>	<b>Value</b>	<b># of Partial Exemptions</b>
<b><u>Wilbarger County</u></b>		
Homestead		
Over-65		
Disable B (SS)		
Disabled Veteran %	822,710	78
Disabled Veteran 100%	2,946,180	40
<b><u>Wilbarger County</u></b>		
<b><u>Road &amp; Bridge</u></b>		
Homestead		
Over-65		
Disable B (SS)		
Disabled Veteran %	822,710	78
Disabled Veteran 100%	2,946,180	40
<b><u>City of Vernon</u></b>		
Homestead		
Over-65		
Disable B (SS)		
Disabled Veteran %	677,500	61
Disabled Veteran 100%	1,856,880	30
<b><u>Chillicothe ISD</u></b>		
Homestead	1,243,350	52
Over-65	253,340	27
Disable B (SS)	20,000	2
Disabled Veteran %	7,500	1
Disabled Veteran 100%	270,610	2
<b><u>Harrold ISD</u></b>		
Homestead	918,690	39
Over-65	122,960	15
Disable B (SS)	10,000	1
Disabled Veteran %	34,320	4
Disabled Veteran 100%	24,900	1

**Vernon ISD**

Homestead	60,076,090	2,474
Over-65	9,318,940	998
Disable B (SS)	655,990	75
Disabled Veteran %	629,600	64
Disabled Veteran 100%	1,355,510	31

**Northside ISD**

Homestead	1,593,830	66
Over-65	190,530	20
Disable B (SS)	10,000	1
Disabled Veteran %		
Disabled Veteran 100%		

**Vernon College**

Homestead		
Over-65		
Disable B (SS)		
Disabled Veteran %	822,722	78
Disabled Veteran 100%	2,946,180	40

**Wilbarger General Hospital**

Homestead		
Over-65		
Disable B (SS)		
Disabled Veteran %	822,710	78
Disabled Veteran 100%	2,946,180	40

# House Bill 3693 Report

## Total Expenditures

### Wilbarger Appraisal District

<i>Month</i>	<i>Year</i>	<i>Electric KWh Used</i>	<i>Total Spent</i>	<i>Natural Gas CCF Used</i>	<i>Total Spent</i>	<i>Water 100 cf Used</i>	<i>Total Spent</i>
January	2017	3151	\$163.69	147	\$151.72	348	\$150.88
February	2017	3250	\$168.81	59	\$85.78	350	\$156.73
March	2017	3024	\$157.07	19	\$55.05	350	\$150.88
April	2017	3424	\$177.85	5	\$48.12	350	\$152.81
May	2017	3889	\$202.03	4	\$46.55	352	\$152.81
June	2017	4505	\$300.17	4	\$50.02	353	\$152.81
July	2017	3610	\$346.56	4	\$51.77	354	\$152.81
August	2017	2162	\$207.55	6	\$51.07	353	\$152.81
September	2017	2297	\$220.51	5	\$51.16	355	\$152.81
October	2017	1018	\$77.37	5	\$51.04	356	\$152.81
November	2017	1043	\$79.27	33	\$72.05	357	\$152.81
December	2017	1275	\$96.90	222	\$193.79	358	\$152.81