

Briscoe County Appraisal District

2024 Annual Report

The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal district 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.

The Briscoe County Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 Required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal district are local government political subdivisions of the state responsible for appraising property with county boundaries. Prior to the creation of central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units elected office.

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 Texas Department of Licensing and Registration, 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 questions about information contained in this report, contact Lydia Rodriguez – Chief Appraiser. Phone (806) 823-2161.

Taxing Jurisdictions

The Briscoe County Appraisal District is responsible for appraising all properties for each of the taxing jurisdiction that have territory located within Briscoe County. Following are those taxing jurisdictions with territory located in the district

- Briscoe County
- City of Silverton
- City of Quitaque
- Silverton ISD
- Turkey – Quitaque ISD
- Clarendon ISD
- Mackenzie Water Authority

Property Types Appraised

Briscoe CAD staff is responsible for appraising residential, commercial, land and business personal property, Briscoe 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 their certified values for 2024 Briscoe CAD

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	576	31,825,960
B	Multi Family Homes	7	330,730
C	Vacant Lot	266	598,050
D1	Qualified Ag Land	2,336	440,406,518
D2	Improvements of qualified Ag	365	6,557,020
E	Non-Qualified Ag Land	455	22,997,270
F1	Commercial Real Property	114	4,432,330
F2	Industrial Real Property	9	1,175,660
G	Oil & Gas	0	0
J	Utilities	54	127,226,700
L1	Commercial Personal Property	59	3,095,730
L2	Industrial Personal Property	15	149,231,230
M1	Tangible Personal Mobile Home	50	1,959,170
O	Residential Inventory	0	0
S	Special Inventory	0	0
X	Total Exempt Property	296	23,325,267

Briscoe County Appraisal District

Certified Market Values

	2020	2021	2022	2023	2024
Briscoe County	747,005,274	732,312,004	724,250,281	774,171,859	813,161,635
City of Silverton	17,809,980	20,239,095	23,149,760	27,268,830	27,914,577
City of Quitaque	11,990,130	13,744,244	15,102,105	17,543,910	17,597,990
Silverton ISD M&O	550,131,680	532,372,304	520,281,211	560,209,174	598,048,227
Turk-Quit ISD M&O	91,353,050	94,404,956	97,217,940	101,146,805	101,989,868
Clarendon ISD	105,519,034	105,532,534	106,751,130	112,815,880	113,123,540
Water Dist	17,809,980	20,239,095	23,149,760	27,268,830	27,914,577
Turk-Quit ISD I&S	91,353,050	94,404,956	97,217,940	101,146,805	101,989,868
Silverton I&S	550,131,680	532,372,304	520,281,211	560,209,174	598,048,227

Briscoe County Appraisal District

Net Taxable Value

	2020	2021	2022	2023	2024
Briscoe County	217,737,350	231,658,246	239,424,556	376,096,064	254,564,131
City of Silverton	16,575,723	18,189,273	20,199,046	22,992,514	24,168,611
City of Quitaque	10,329,549	11,540,923	12,682,772	14,494,354	15,100,974
Silverton M&O	165,898,823	165,041,965	170,941,329	211,177,301	282,466,512
Turk-Quit ISD M&O	29,523,468	31,302,424	31,712,263	32,361,049	32,985,445
Clarendon ISD	8,045,470	8,071,890	8,330,595	8,869,000	8,933,820
Water Dist	16,575,723	18,189,803	20,199,046	22,992,514	24,168,611
Turk-Quit ISD I&S	29,523,468	31,302,424	31,712,263	32,361,049	32,985,445
Silverton I&S	321,373,873	297,920,115	280,960,349	310,406,191	321,703,902

Briscoe County Appraisal District

Average Market Value – Single Residence

	2020	2021	2022	2023	2024
Briscoe County	46,610	51,165	44,034	53,277	84,314
City of Silverton	39,678	42,442	37,372	44,645	71,492
City of Quitaque	38,368	42,162	38,580	45,819	68,728
Silverton ISD	43,655	50,616	44,124	53,664	84,642
Turk-Quit ISD	46,563	49,456	42,565	50,887	81,875
Clarendon ISD	124,195	127,305	147,320	147,320	155,133
Water Dist	41,657	46,590	37,372	44,645	71,492

Briscoe County Appraisal District

Average Taxable Value – Single Residence

	2020	2021	2022	2023	2024
Briscoe County	46,610	51,165		45,491	70,981
City of Silverton	39,678	42,442	42,442	38,029	59,168
City of Quitaque	38,368	42,162	42,162	3	58,212
Silverton ISD	43,655	50,616	50,616	0	10,303
Turk-Quit ISD	46,563	49,456	49,456	0	6,085
Clarendon ISD	124,195	127,305	127,305	94,437	38,730
Water Dist	37042	46,590	46,590	38,029	59,168

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described in the Texas Property Tax Code, Chapter 11.

Residential Homestead

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on homesites with a maximum of 5 acres:

	State Mandated			Optional		
	Regular	Over-65	Disability	Regular	Over-65	Disability
<u>County</u>						
Briscoe County	None	None	None	None	None	None
<u>Cities</u>						
Silverton	None	None	None	None	None	None
Quitaque	None	None	None	None	None	None
<u>Schools</u>						
<u>Silverton Isd</u>	\$100,000	\$10,000	\$10,000	None	None	None
Turk-Quit Isd	\$100,000	\$10,000	\$10,000	None	None	None
Clarendon	\$100,000	\$10,000	\$10,000	None	None	None
<u>Special Dist</u>						
Water	None	None	None	None	None	None

For school tax purposes, the over 65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on existing buildings. (Any new area added to the homesite will cause the ceiling to be readjusted and set in the subsequent tax year.)

All Homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property, which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value may still be reflective of the local real estate market.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service-connected disability (as described above), disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amount, based upon these ratings are:

Disability Percentage	Exemption Amount
DV 1 – 10% - 30%	\$5,000
DV 2 – 31% - 50%	\$7,000
DV 3 – 51% - 70%	\$10,000
DV 4 – 71 - 100%	\$12,000
100% DISABILITY / UNEMPLOYABLE	100% EXEMPTION

Briscoe County Appraisal District

Tax Rates – 5 Year History

	2020	2021	2022	2023	2024
Briscoe Co	.5688	.5588	.56288	.535	.60503
City of Silverton	.87	.82	.74	.67	.121
City of Quitaque	.98	.9186	.865	.78	.6500
Silverton ISD M&O	.9715	.9515	.9421	.6692	.6669
Silverton ISD I&S	.2704	.2704	.30	.2713	.2713
Valley ISD M&O	.9664	.9606	.9441	.738	.8555
Valley ISD I&S	.2013	.2013	.184555	.17744	.2713
MWA	.121	.123	.119	.124	.8067

Ratio Study Analysis

At least once every two years, the comptroller shall conduct a study in each appraisal district to determine the degree of uniformity of and the median level of appraisals by the appraisal district within each major category of property. The comptroller shall publish a report of the findings of the study including in the report the median levels of appraisal for each major category of property, the coefficient of dispersion around the median level of appraisal for each major category of property, and any other standard statistical measures that the comptroller considers appropriate. In conducting the study, the comptroller shall apply appropriate standard statistical analysis techniques to data collected as part of the study of school district taxable values required by Section 403.302, Government Code.

The published findings of a ratio study conducted by the comptroller shall be distributed to all members of the legislature and to all appraisal districts.

Ratio studies generally involve seven basic steps.

1. Determination of study objectives and parameters
2. Design of the study
3. Collection and preparation of market data
4. Matching appraisal and market data
5. Stratification
6. Statistical analysis
7. Evaluation and use of the results

Legislature Updates

Legislature updates are implemented at which time the legislators or voters correct or update existing laws or implement new laws.

Briscoe County Appraisal District

Partial Exemptions by Taxing Jurisdiction

	State Mandated			
	Homestead	Over-65	Disabled Person	Disabled Veterans
<u>County</u>				
Number of Exemption	0	0	0	14
Briscoe County				156,250
<u>Cities</u>				
Silverton	0	0	0	6
				70,000
Quitaque	0	0	0	6
				62,250
<u>Schools</u>				
Silverton ISD	290	149		2
	17,789,041	213,302	0	22,00
Tur-Qut ISD	126	76		2
	7,734,457	118,576	0	14,250
Clarendon ISD	3	3	0	0
	270,410	20,000	0	0
<u>Special Dist</u>				
Water	0	0	0	6
				70,000

Protest
Summary Report
2024

Protest filed	2020	2021	2022	2023	2024
Withdrawn	1	4	17	9	8
Settled	17	16	26	34	26
No Show Canceled	1	4	1	1	0
Board order No Change	3	2	0	6	0
Board order Change	15	9	21	4	9
Pending Arbitration	0	0	0	0	0
Total Protest	38	42	65	54	43