

Briscoe County Appraisal District

2022 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 Theresa Clinton – 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 2022 Briscoe CAD

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	580	25,439,290
B	Multi Family Homes	7	281,180
C	Vacant Lot	267	1,025,460
D1	Qualified Ag Land	2,300	406,471,943
D2	Improvements of qualified Ag	338	4,052,580
E	Non-Qualified Ag Land	445	19,172,950
F1	Commercial Real Property	115	3,476,460
F2	Industrial Real Property	7	1,115,590
G	Oil & Gas	0	0
J	Utilities	52	104,719,708
L1	Commercial Personal Property	72	2,868,720
L2	Industrial Personal Property	12	130,949,220
M1	Tangible Personal Mobile Home	51	1,603,390
O	Residential Inventory	0	0
S	Special Inventory	0	0
X	Total Exempt Property	306	23,073,790

Briscoe County Appraisal District
Certified Market Values

	2018	2019	2020	2021	2022
Briscoe County	595,037,469	599,073,890	747,005,274	732,312,004	724,250,281
City of Silverton	15,211,092	16,715,280	17,809,980	20,239,095	23,149,760
City of Quitaque	10,578,650	11,485,960	11,990,130	13,744,446	15,102,105
Silverton ISD M&O	482,210,149	485,110,780	550,131,680	532,372,304	520,281,211
Turk-Quit ISD M&O	72,255,290	73,386,340	91,353,050	94,404,956	97,217,940
Clarendon ISD	40,473,205	40,574,720	105,519,034	105,532,534	106,751,130
Water Dist	15,211,092	16,715,780	17,809,980	20,239,095	23,149,760
Turk-Quit ISD I&S	72,354,270	73,386,340	91,353,050	94,404,956	97,217,940
Silverton I&S	482,210,149	485,110,780	550,131,680	532,372,304	520,281,211

Briscoe County Appraisal District
Net Taxable Value

	2018	2019	2020	2021	2022
Briscoe County	191,264,618	209,064,725	217,737,350	231,658,246	239,424,556
City of Silverton	14,297,649	15,511,748	16,575,723	18,189,273	20,199,046
City of Quitaque	9,155,230	9,921,751	10,329,549	11,540,923	12,682,772
Silverton M&O	139,240,306	156,797,320	165,898,823	165,041,965	170,941,329
Turk-Quit ISD M&O	26,601,830	27,532,598	29,523,468	31,302,424	31,712,263
Clarendon ISD	7,951,865	7,681,700	8,045,470	8,071,890	8,330,595
Water Dist	14,297,649	15,512,248	16,575,723	18,189,803	20,199,046
Turk-Quit ISD I&S	26,601,830	27,532,598	29,523,468	31,302,424	31,712,263
Silverton I&S	336,143,326	335,907,810	321,373,873	297,920,115	280,,960,349

Briscoe County Appraisal District

Average Market Value – Single Residence

	2018	2019	2020	2021	2022
Briscoe County	27,304	44,693	46,610	51,165	44,034
City of Silverton	25,850	37,042	39,678	42,442	37,372
City of Quitaque	27,269	37,096	38,368	42,162	38,580
Silverton ISD	27,092	43,850	43,655	50,616	44,124
Turk-Quit ISD	27,712	44,190	46,563	49,456	42,565
Clarendon ISD	26,120	124,195	124,195	127,305	147,320
Water Dist	25,850	37,042	41,657	46,590	37,372

Briscoe County Appraisal District

Average Taxable Value – Single Residence

	2018	2019	2020	2021	2022
Briscoe County	27,304	44,693	46,610	51,165	39,352
City of Silverton	25,850	37,042	39,678	42,442	33,160
City of Quitaque	27,269	37,096	38,368	42,162	34,589
Silverton ISD	27,092	43,850	43,655	50,616	0
Turk-Quit ISD	27,712	44,190	46,563	49,456	0
Clarendon ISD	26,120	124,195	124,195	127,305	94,437
Water Dist	25,850	37042	41,657	46,590	33,160

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution.

	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>						
Silverton Isd	\$25,000	\$10,000	\$10,000	None	None	None
Turk-Quit Isd	\$25,000	\$10,000	\$10,000	None	None	None
Clarendon	\$25,000	\$10,000	\$10,000	None	None	None
<u>Special Dist</u>						
Water	None	None	None	None	None	None

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:

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 amounts, 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

	2018	2019	2020	2021	2022
Briscoe Co	0.57	.57	.5688	.5588	.56288
City of Silverton	0.89	.89	.87	.82	.74
City of Quitaque	0.98	.98	.98	.9186	.865
Silverton ISD	M&O 1.04 I&S .2504	M&O .97 I&S .2704	M&O .9515 I&S .2704	M&O .9515 I&S .2704	.9421 .30
Valley ISD	M&O 1.04 I&S .2136	M&O .97 I&S .2013	M&O .9664 I&S .2013	M&O .9606 I&S .2013	.9441 .184555
MWA	0.12	.121	.122	.123	.119

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	16
Briscoe County				208,152
<u>Cities</u>				
Silverton	0	0	0	7
				74,570
Quitaque	0	0	0	5
				32,580
<u>Schools</u>				
Silverton ISD	305	164		10
	6,410,048	869,769	0	109,150
Tur-Qut ISD	129	72		7
	2,929,588	584,495	0	35,297
Clarendon ISD	4	4	0	0
	100,000	40,000	0	0
<u>Special Dist</u>				
Water	0	0	0	6
				72,000

Protest Summary Report

2022

Protest filed	2018	2019	2020	2021	2022
Withdrawn		1	1	4	17
Settled		9	17	16	26
No Show Canceled		1	1	4	1
Board order No Change	3	1	3	2	0
Board order Change	2	1	15	9	21
Pending Arbitration	0	0	0	0	0
Total Protest	5	11	38	42	65