

# Briscoe County Appraisal District

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2023 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 2023 Briscoe CAD

| Code | Property Type                 | Parcel Count | Market Value |
|------|-------------------------------|--------------|--------------|
| A    | Single Family Homes           | 580          | 30,893,010   |
| B    | Multi Family Homes            | 7            | 330,730      |
| C    | Vacant Lot                    | 271          | 1,056,650    |
| D1   | Qualified Ag Land             | 2,367        | 414,346,629  |
| D2   | Improvements of qualified Ag  | 337          | 4,347,590    |
| E    | Non-Qualified Ag Land         | 458          | 23,727,130   |
| F1   | Commercial Real Property      | 114          | 3,989,480    |
| F2   | Industrial Real Property      | 12           | 145,414,020  |
| G    | Oil & Gas                     | 0            | 0            |
| J    | Utilities                     | 51           | 120,306,000  |
| L1   | Commercial Personal Property  | 65           | 3,691,000    |
| L2   | Industrial Personal Property  | 9            | 793,420      |
| M1   | Tangible Personal Mobile Home | 49           | 1,889,110    |
| O    | Residential Inventory         | 0            | 0            |
| S    | Special Inventory             | 0            | 0            |
| X    | Total Exempt Property         | 297          | 23,327,900   |

## Briscoe County Appraisal District

### Certified Market Values

|                              | 2019        | 2020        | 2021        | 2022        | 2023        |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Briscoe County</b>        | 599,073,890 | 747,005,274 | 732,312,004 | 724,250,281 | 774,171,859 |
| <b>City of Silverton</b>     | 16,715,280  | 17,809,980  | 20,239,095  | 23,149,760  | 27,268,830  |
| <b>City of Quitaque</b>      | 11,485,960  | 11,990,130  | 13,744,246  | 15,102,105  | 17,543,910  |
| <b>Silverton ISD M&amp;O</b> | 485,110,780 | 550,131,680 | 532,372,304 | 520,281,211 | 560,209,174 |
| <b>Turk-Quit ISD M&amp;O</b> | 73,386,340  | 91,353,050  | 94,404,956  | 97,217,940  | 101,146,805 |
| <b>Clarendon ISD</b>         | 40,574,720  | 105,519,034 | 105,532,534 | 106,751,130 | 112,815,880 |
| <b>Water Dist</b>            | 16,715,780  | 17,809,980  | 20,239,095  | 23,149,760  | 27,268,830  |
| <b>Turk-Quit ISD I&amp;S</b> | 73,386,340  | 91,353,050  | 94,404,956  | 97,217,940  | 101,146,805 |
| <b>Silverton I&amp;S</b>     | 485,110,780 | 550,131,680 | 532,372,304 | 520,281,211 | 560,209,174 |

## Briscoe County Appraisal District

### Net Taxable Value

|                              | 2019        | 2020        | 2021        | 2022        | 2023        |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Briscoe County</b>        | 209,064,725 | 217,737,350 | 231,658,246 | 239,424,556 | 376,096,064 |
| <b>City of Silverton</b>     | 15,511,748  | 16,575,723  | 18,189,273  | 20,199,046  | 22,992,514  |
| <b>City of Quitaque</b>      | 9,921,751   | 10,329,549  | 11,540,923  | 12,682,772  | 14,494,354  |
| <b>Silverton M&amp;O</b>     | 156,797,320 | 165,898,823 | 165,041,965 | 170,941,329 | 211,177,301 |
| <b>Turk-Quit ISD M&amp;O</b> | 27,532,598  | 29,523,468  | 31,302,424  | 31,712,263  | 32,361,049  |
| <b>Clarendon ISD</b>         | 7,681,700   | 8,045,470   | 8,071,890   | 8,330,595   | 8,869,000   |
| <b>Water Dist</b>            | 15,512,248  | 16,575,723  | 18,189,803  | 20,199,046  | 22,992,514  |
| <b>Turk-Quit ISD I&amp;S</b> | 27,532,598  | 29,523,468  | 31,302,424  | 31,712,263  | 32,361,049  |
| <b>Silverton I&amp;S</b>     | 335,907,810 | 321,373,873 | 297,920,115 | 280,960,349 | 310,406,191 |

**Briscoe County Appraisal District**

**Average Market Value – Single Residence**

|                          | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Briscoe County</b>    | 44,693      | 46,610      | 51,165      | 44,034      | 53,277      |
| <b>City of Silverton</b> | 37,042      | 39,678      | 42,442      | 37,372      | 44,645      |
| <b>City of Quitaque</b>  | 37,096      | 38,368      | 42,162      | 38,580      | 45,819      |
| <b>Silverton ISD</b>     | 43,850      | 43,655      | 50,616      | 44,124      | 53,664      |
| <b>Turk-Quit ISD</b>     | 44,190      | 46,563      | 49,456      | 42,565      | 50,887      |
| <b>Clarendon ISD</b>     | 124,195     | 124,195     | 127,305     | 147,320     | 147,320     |
| <b>Water Dist</b>        | 37,042      | 41,657      | 46,590      | 37,372      | 44,645      |
|                          |             |             |             |             |             |
|                          |             |             |             |             |             |

**Briscoe County Appraisal District**

**Average Taxable Value – Single Residence**

|                          | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Briscoe County</b>    | 44,693      | 46,610      | 51,165      |             | 45,491      |
| <b>City of Silverton</b> | 37,042      | 39,678      | 42,442      | 42,442      | 38,029      |
| <b>City of Quitaque</b>  | 37,096      | 38,368      | 42,162      | 42,162      | 3           |
| <b>Silverton ISD</b>     | 43,850      | 43,655      | 50,616      | 50,616      | 0           |
| <b>Turk-Quit ISD</b>     | 44,190      | 46,563      | 49,456      | 49,456      | 0           |
| <b>Clarendon ISD</b>     | 124,195     | 124,195     | 127,305     | 127,305     | 94,437      |
| <b>Water Dist</b>        | 37,042      | 37042       | 46,590      | 46,590      | 38,029      |
|                          |             |             |             |             |             |
|                          |             |             |             |             |             |

|                            | State Mandated |          |            | Optional |         |            |
|----------------------------|----------------|----------|------------|----------|---------|------------|
|                            | Regular        | Over-65  | Disability | Regular  | Over-65 | Disability |
| <b><u>County</u></b>       |                |          |            |          |         |            |
| Briscoe County             | None           | None     | None       | None     | None    | None       |
| <b><u>Cities</u></b>       |                |          |            |          |         |            |
| Silverton                  | None           | None     | None       | None     | None    | None       |
| Quitaque                   | None           | None     | None       | None     | None    | None       |
| <b><u>Schools</u></b>      |                |          |            |          |         |            |
| Silverton Isd              | \$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       |
| <b><u>Special Dist</u></b> |                |          |            |          |         |            |
| Water                      | None           | None     | None       | None     | None    | None       |

**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:

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 /<br>UNEMPLOYABLE | 100% EXEMPTION   |

### Briscoe County Appraisal District

#### Tax Rates – 5 Year History

|                      | 2019                 | 2020                   | 2021                   | 2022                     | 2023           |
|----------------------|----------------------|------------------------|------------------------|--------------------------|----------------|
| Briscoe Co           | 0.57                 | .5688                  | .5588                  | .56288                   | .535           |
| City of<br>Silverton | 0.89                 | .87                    | .82                    | .74                      | .67            |
| City of<br>Quitaque  | 0.98                 | .98                    | .9186                  | .865                     | .78            |
| Silverton<br>ISD     | M&O .97<br>I&S .2704 | M&O .9715<br>I&S .2704 | M&O .9515<br>I&S .2704 | M&O .9421<br>I&S .30     | .6692<br>.2713 |
|                      |                      |                        |                        |                          |                |
| Valley ISD           | M&O .97<br>I&S .2013 | M&O .9664<br>I&S .2013 | M&O .9606<br>I&S .2013 | M&O .9441<br>I&S .184555 | .738<br>.17744 |

|     |       |      |      |      |      |
|-----|-------|------|------|------|------|
|     |       |      |      |      |      |
| MWA | 0.121 | .121 | .123 | .119 | .124 |

## 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

|                     | State Mandated |            |                 |                   |
|---------------------|----------------|------------|-----------------|-------------------|
|                     | Homestead      | Over-65    | Disabled Person | Disabled Veterans |
| <b>County</b>       |                |            |                 |                   |
| Number of Exemption | 0              | 0          | 0               | <b>16</b>         |
| Briscoe County      |                |            |                 | 208,152           |
|                     |                |            |                 |                   |
| <b>Cities</b>       |                |            |                 |                   |
|                     |                |            |                 |                   |
| Silverton           | 0              | 0          | 0               | <b>7</b>          |
|                     |                |            |                 | 74,570            |
| Quitaque            | 0              | 0          | 0               | <b>5</b>          |
|                     |                |            |                 | 32,580            |
|                     |                |            |                 |                   |
|                     |                |            |                 |                   |
|                     |                |            |                 |                   |
| <b>Schools</b>      |                |            |                 |                   |
|                     |                |            |                 |                   |
| Silverton ISD       | <b>305</b>     | <b>164</b> |                 | <b>10</b>         |
|                     | 6,410,048      | 869,769    | 0               | 109,150           |
| Tur-Qut ISD         | <b>129</b>     | <b>72</b>  |                 | <b>7</b>          |
|                     | 2,929,588      | 584,495    | 0               | 35,297            |
| Clarendon ISD       | <b>4</b>       | <b>4</b>   | 0               | 0                 |
|                     | 100,000        | 40,000     | 0               | 0                 |
|                     |                |            |                 |                   |
| <b>Special Dist</b> |                |            |                 |                   |
|                     |                |            |                 |                   |
|                     |                |            |                 |                   |
| Water               | 0              | 0          | 0               | <b>6</b>          |
|                     |                |            |                 | 72,000            |

**Exemptions by Taxing Jurisdiction**

1950-1951

1950

1951

1952

1953

1954

1955

1956

1957

1958

1959

1960

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2001

2002

1950-2002

## Protest Summary Report

2023

| Protest filed            | 2019      | 2020      | 2021      | 2022      | 2023      |
|--------------------------|-----------|-----------|-----------|-----------|-----------|
| Withdrawn                | 1         | 1         | 4         | 17        | 9         |
| Settled                  | 9         | 17        | 16        | 26        | 34        |
| No Show<br>Canceled      | 1         | 1         | 4         | 1         | 1         |
| Board order<br>No Change | 1         | 3         | 2         | 0         | 6         |
| Board order<br>Change    | 1         | 15        | 9         | 21        | 4         |
| Pending<br>Arbitration   | 0         | 0         | 0         | 0         | 0         |
| <b>Total Protest</b>     | <b>11</b> | <b>38</b> | <b>42</b> | <b>65</b> | <b>54</b> |

Financial Statement

| Account             | Balance | Debit | Credit | Balance |
|---------------------|---------|-------|--------|---------|
| Bank                | 1000    |       |        | 1000    |
| Accounts Payable    |         | 500   |        | 500     |
| Accounts Receivable |         |       | 500    | 500     |
| Equity              | 1000    |       |        | 1000    |
| Retained Earnings   |         |       | 500    | 500     |
| Common Stock        | 1000    |       |        | 1000    |
| Dividends           |         | 500   |        | 500     |
| Income              |         |       | 500    | 500     |
| Expenses            |         | 500   |        | 500     |
| Total               | 2000    | 1000  | 1000   | 2000    |