

Swisher County Appraisal District

2011 Annual Report

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Swisher 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 appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property. Swisher County Appraisal District is a political subdivision of the state. The boundaries of the appraisal district are the county lines.

The appraisal district is governed by a six member board of directors appointed by the taxing units participating in the district. The board members represent the City of Tulia, Tulia ISD, Swisher County, City of Happy and Happy ISD, City of Kress and Kress ISD with the Swisher County Tax Assessor Collector serving as a non-voting member. Each board member serves a two year term beginning on January 1. To qualify as a member of the board of directors the individual must be a resident of the district and must have resided in the district for at least two year immediately preceding the date the individual takes office. The primary function of the board of directors is to hire the chief appraiser, adopt policy and to adopt the annual budget.

2011 Board of Directors

Richard Chapman – Chairman	Joe Bob Thompson – Vice Chairman
Kaye Venhaus – Secretary	Pat George
Edward Vuittonett	Deborah Lemons – County Tax Assessor/Collector

2011 Staff (with Certifications)

Cynthia (Cindy) McDowell	Chief Appraiser Registered Professional Appraiser Registered Texas Assessor/ Collector
Frank Reeves	Field Appraiser Registered Professional Appraiser
Denise Musick	Collections Clerk / Computer Administrator Registered Texas Collector

2011 Appraisal Review Board

Don Young – Chairman	Eydie Middleton – Vice-chairman
Jeremy Reed – Secretary	Cynthia Finck
Ted White	

The 2010 Methods and Assistance Program results were released January 27, 2011 by the Texas Comptroller of Public Accounts Property Tax Assistance Division. Swisher County Appraisal district passed the review with no recommendations to be implemented before January 27, 2012.

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.

Appraisal practices are governed by the Texas Property Tax Code and rules are 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, www.window.state.tx.us.

If you have questions about information contained in this report, contact Cindy McDowell, Chief Appraiser.

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Phone 806-995-4118

Swisher County Appraisal District

Parcel Count per Entity

	2007**	2008***	2009	2010	2011
Swisher County	9,011	7,176	7,203	7,203	7,213
Swisher Memorial Hospital District	9,011	7,176	7,203	7,203	7,213
City of Tulia	2,970	2,944	2,952	2,948	2,944
Mackenzie Water Authority*	3,946	2,944	2,952	2,948	2,944
Tulia ISD	5,751	4,489	4,501	4,510	4,508
City of Happy*	790	534	536	530	536
Happy ISD*	2,149	1,144	1,150	1,147	1,154
City of Kress	651	473	476	473	472
Kress ISD	1,888	1,543	1,552	1,546	1,551
Lateral Road	9,011	7,176	7,203	7,203	7,213
High Plains Water Dist ***					7,213

As of Certification

*Overlapping – Totals for Swisher County portion only

**2007 – Last year to appraise all property in the district – including overlapping properties

***2008 - Personal Vehicles removed from appraisal rolls

**** New entity effective 2011

Swisher County Appraisal District

Certified Market Value

	2007**	2008***	2009	2010	2011
Swisher County	\$303,813,580	\$310,216,180	\$316,569,464	\$317,045,378	\$318,655,801
Swisher Memorial Hospital District	\$303,813,580	\$310,216,180	\$316,569,464	\$317,045,378	\$318,655,801
City of Tulia	\$113,611,589	\$124,588,589	\$116,672,919	\$116,649,539	\$115,351,029
Mackenzie Water Authority*	\$123,275,769	\$125,122,719	\$116,672,919	\$116,649,539	\$115,351,029
Tulia ISD	\$195,795,926	\$198,126,123	\$197,412,761	\$197,055,839	\$198,157,559
City of Happy*	\$ 16,260,688	\$ 16,300,870	\$ 16,121,540	\$ 16,364,740	\$ 16,151,730
Happy ISD*	\$ 79,993,184	\$ 46,933,571	\$ 51,404,732	\$ 51,425,502	\$ 51,371,022
City of Kress	\$ 15,672,490	\$ 16,892,680	\$ 15,669,780	\$ 15,607,980	\$ 15,480,310
Kress ISD	\$ 63,189,994	\$ 65,156,486	\$ 67,751,971	\$ 68,564,037	\$ 69,127,220
Lateral Road	\$303,813,580	\$310,216,180	\$316,569,464	\$317,045,378	\$318,655,801
High Plains Water Dist ****					\$318,655,801

As of Certification

*Overlapping – Totals for Swisher County portion only

**2007 – Year of tornado in Tulia. Reappraisal of damage area significantly lowered values.

Last year to appraise all property in the district – including overlapping properties

***2008 – Personal Vehicles removed from Appraisal Roll

****New entity effective 2011

Swisher County Appraisal District

Net Taxable Value

	2007**	2008***	2009	2010	2011
Swisher County	\$260,134,483	\$259,596,894	\$267,490,099	\$268,013,161	\$270,267,545
Swisher Memorial Hospital District	\$255,202,054	\$254,655,040	\$262,648,494	\$263,067,431	\$265,447,925
City of Tulia	\$ 88,242,209	\$ 94,677,282	\$ 88,099,729	\$ 87,538,306	\$ 86,691,053
Mackenzie Water Authority*	\$ 99,254,659	\$ 96,020,002	\$ 89,473,949	\$ 89,246,266	\$ 88,402,157
Tulia ISD	\$148,913,246	\$146,264,005	\$146,580,854	\$146,162,607	\$148,069,487
City of Happy*	\$ 13,880,491	\$ 12,879,720	\$ 13,234,306	\$ 13,517,861	\$ 13,389,187
Happy ISD*	\$ 64,342,016	\$ 38,600,241	\$ 43,640,552	\$ 43,683,857	\$ 43,790,034
City of Kress	\$ 12,442,665	\$ 12,919,397	\$ 11,741,358	\$ 11,708,714	\$ 11,604,462
Kress ISD	\$ 54,264,033	\$ 55,361,776	\$ 57,881,520	\$ 58,731,605	\$ 59,327,361
Lateral Road	\$257,401,753	\$256,889,476	\$264,808,599	\$265,310,861	\$267,579,898
High Plains Water Dist ****					\$281,433,369

As of Certification

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Last year to appraise all property in the district – including overlapping properties

***2008 – Personal Vehicles removed from Appraisal Roll

****New entity effective 2011

Swisher County Appraisal District

Average Market Value – Single Family Residence

	2007**	2008	2009	2010	2011
Swisher County	\$44,443	\$50,843	\$50,722	\$50,834	\$50,067
Swisher Memorial Hospital District	\$44,443	\$50,843	\$50,722	\$50,834	\$50,067
City of Tulia	\$42,815	\$49,563	\$49,661	\$49,432	\$48,402
Mackenzie Water Authority*	\$42,815	\$49,563	\$49,661	\$49,432	\$48,402
Tulia ISD	\$43,049	\$51,217	\$51,170	\$50,956	\$50,060
City of Happy*	\$38,875	\$45,787	\$48,828	\$47,182	\$46,521
Happy ISD*	\$38,449	\$46,660	\$46,960	\$48,134	\$47,719
City of Kress	\$37,396	\$41,845	\$40,878	\$41,205	\$39,959
Kress ISD	\$38,358	\$52,587	\$51,759	\$46,999	\$51,934
Lateral Road	\$44,443	\$50,843	\$50,722	\$50,834	\$50,067
High Plains Water Dist ***					\$50,067

As of Certification

*Overlapping – Totals for Swisher County portion only

**2007 – Year of tornado in Tulia. Reappraisal of damage area significantly lowered values.

Last year to appraise all property in the district – including overlapping properties

***New entity effective 2011

Swisher County Appraisal District
Average Taxable Value – Single Family Residence

	2007**	2008	2009	2010	2011
Swisher County	\$44,240	\$48,998	\$50,366	\$50,517	\$49,919
Swisher Memorial Hospital District	\$39,551	\$44,267	\$45,646	\$45,819	\$45,245
City of Tulia	\$42,782	\$47,667	\$49,532	\$49,287	\$48,372
Mackenzie Water Authority*	\$42,782	\$47,667	\$49,532	\$49,287	\$48,372
Tulia ISD	\$28,922	\$35,190	\$36,630	\$36,414	\$35,700
City of Happy*	\$37,858	\$41,172	\$44,505	\$46,202	\$46,159
Happy ISD*	\$23,556	\$28,550	\$31,329	\$32,685	\$32,927
City of Kress	\$37,137	\$40,870	\$40,602	\$41,041	\$39,919
Kress ISD	\$24,298	\$37,470	\$37,234	\$31,281	\$37,625
Lateral Road	\$42,644	\$47,410	\$48,801	\$48,931	\$48,333
High Plains Water Dist ***					\$49,919

As of Certification

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 Last year to appraise all property in the district – including overlapping properties

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Swisher County Appraisal District

Residential Exemptions

<u>Taxing Jurisdiction</u>	<u>Exemption</u>	<u>Amount</u>
Swisher County	Over-65	\$15,000
Swisher Memorial Hospital District	Homestead	\$ 5,000
	Over-65	\$10,000
	Disabled Person	\$10,000
City of Tulia	Over-65	\$ 3,000
Mackenzie Water Authority	Disabled Veterans Only	
Tulia ISD	Homestead	\$15,000
	Over-65	\$10,000
	Disabled Person	\$10,000
City of Happy	Disabled Veterans Only	
Happy ISD	Homestead	\$15,000
	Over-65	\$10,000
	Disabled Person	\$10,000
City of Kress	Disabled Veterans Only	
Kress ISD	Homestead	\$15,000
	Over-65	\$10,000
	Disabled Person	\$10,000
Lateral Road	Homestead	\$ 3,000
	Over-65	\$15,000
High Plains Water District	Disabled Veterans Only	

Disabled Veterans Exemptions

DV1	10% - 30% disability	\$ 5,000
DV2	31% - 50% disability	\$ 7,500
DV3	51% - 70% disability	\$10,000
DV4	71% - 100% disability	\$12,000
DVHS	100% disability / unemployable	100% exemption

Swisher County Appraisal District Tax Rates - 5 year History

	2007	2008	2009	2010	2011
Swisher County	\$.67/\$100	\$.7075/\$100	\$.6814/\$100	\$.715/\$100	\$.705/\$100
Swisher Memorial Hospital District	\$.266041/\$100	\$.287307/\$100	\$.299465/\$100	\$.322293/\$100	\$.31829/\$100
City of Tulia	\$.243656/\$100	\$.311940/\$100	\$.336044/\$100	\$.364698/\$100	\$.368489/\$100
Sales Tax	\$.091262/\$100				
Mackenzie Water Authority	\$.247600	\$.2558/\$100	\$.221205/\$100	\$.228416/\$100	\$.227292/\$100
M & O	\$.091800/\$100	\$.0889/\$100	\$.094667/\$100	\$.101954/\$100	\$.102735/\$100
I & S	\$.155800/\$100	\$.1669/\$100	\$.126538/\$100	\$.126462/\$100	.124557/\$100
Tulia ISD	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100
City of Happy	\$.7271768/\$100	\$.750305/\$100	\$.738269/\$100	\$.729698/\$100	\$.734688/\$100
Happy ISD	\$1.008/\$100	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100
City of Kress	\$.496018/\$100	\$.476656/\$100	\$.476656/\$100	\$.479615/\$100	\$.50/\$100
Kress ISD	\$1.17/\$100	\$1.17/\$100	\$1.17/\$100	\$1.17/\$100	\$1.17/\$100
Lateral Road	\$.04/\$100	\$.04/\$100	\$.04/\$100	\$.04/\$100	\$.04/\$100
High Plains Water Dist ***					\$.00776/\$100

***New entity effective 2011