

Swisher County Appraisal District

2012 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.

2012 Board of Directors

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

2012 Staff (with Certifications)

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

2012 Appraisal Review Board

Jeremy Reed – Chairman	Eydie Middleton – Vice-chairman
Cynthia Finck – Secretary	Katherine “Skip” Simons
Joe Archer	

The 2011 Property Value Study results were released July 13, 2012 by the Texas Comptroller of Public Accounts Property Tax Assistance Division. All three schools located within the boundaries of Swisher County Appraisal district were within the Confidence Interval and local values were certified.

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

	2008***	2009	2010	2011	2012
Swisher County	7,176	7,203	7,203	7,213	7,226
Swisher Memorial Hospital District	7,176	7,203	7,203	7,213	7,226
City of Tulia	2,944	2,952	2,948	2,944	2,934
Mackenzie Water Authority*	2,944	2,952	2,948	2,944	2,934
Tulia ISD	4,489	4,501	4,510	4,508	4,502
City of Happy*	534	536	530	536	537
Happy ISD*	1,144	1,150	1,147	1,154	1,157
City of Kress	473	476	473	472	468
Kress ISD	1,543	1,552	1,546	1,551	1,567
Lateral Road	7,176	7,203	7,203	7,213	7,226
High Plains Water Dist ****				7,213	7,226

As of Certification

*Overlapping – Totals for Swisher County portion only

***2008 - Personal Vehicles removed from appraisal rolls

**** New entity effective 2011

Swisher County Appraisal District

Certified Market Value

	2008***	2009	2010	2011	2012
Swisher County	\$310,216,180	\$316,569,464	\$317,045,378	\$318,655,801	\$331,716,323
Swisher Memorial Hospital District	\$310,216,180	\$316,569,464	\$317,045,378	\$318,655,801	\$331,716,323
City of Tulia	\$124,588,589	\$116,672,919	\$116,649,539	\$115,351,029	\$114,813,031
Mackenzie Water Authority*	\$125,122,719	\$116,672,919	\$116,649,539	\$115,351,029	\$114,813,031
Tulia ISD	\$198,126,123	\$197,412,761	\$197,055,839	\$198,157,559	\$201,445,394
City of Happy*	\$ 16,300,870	\$ 16,121,540	\$ 16,364,740	\$ 16,151,730	\$ 16,213,800
Happy ISD*	\$ 46,933,571	\$ 51,404,732	\$ 51,425,502	\$ 51,371,022	\$ 55,057,270
City of Kress	\$ 16,892,680	\$ 15,669,780	\$ 15,607,980	\$ 15,480,310	\$ 15,480,019
Kress ISD	\$ 65,156,486	\$ 67,751,971	\$ 68,564,037	\$ 69,127,220	\$ 75,213.659
Lateral Road	\$310,216,180	\$316,569,464	\$317,045,378	\$318,655,801	\$331,716,323
High Plains Water Dist ****				\$318,655,801	\$331,716,323

As of Certification

*Overlapping – Totals for Swisher County portion only

***2008 – Personal Vehicles removed from Appraisal Roll

****New entity effective 2011

Swisher County Appraisal District

Net Taxable Value

	2008***	2009	2010	2011	2012
Swisher County	\$259,596,894	\$267,490,099	\$268,013,161	\$270,267,545	\$283,743,296
Swisher Memorial Hospital District	\$254,655,040	\$262,648,494	\$263,067,431	\$265,447,925	\$279,196,916
City of Tulia	\$ 94,677,282	\$ 88,099,729	\$ 87,538,306	\$ 86,691,053	\$ 86,408,580
Mackenzie Water Authority*	\$ 96,020,002	\$ 89,473,949	\$ 89,246,266	\$ 88,402,157	\$ 87,929,514
Tulia ISD	\$146,264,005	\$146,580,854	\$146,162,607	\$148,069,487	\$152,293,747
City of Happy*	\$ 12,879,720	\$ 13,234,306	\$ 13,517,861	\$ 13,389,187	\$ 13,501,265
Happy ISD*	\$ 38,600,241	\$ 43,640,552	\$ 43,683,857	\$ 43,790,034	\$ 47,552,093
City of Kress	\$ 12,919,397	\$ 11,741,358	\$ 11,708,714	\$ 11,604,462	\$ 11,601,518
Kress ISD	\$ 55,361,776	\$ 57,881,520	\$ 58,731,605	\$ 59,327,361	\$ 65,717,502
Lateral Road	\$256,889,476	\$264,808,599	\$265,310,861	\$267,579,898	\$281,215,196
High Plains Water Dist ****				\$281,433,369	\$294,622,808

As of Certification

*Overlapping – Totals for Swisher County portion only

***2008 – Personal Vehicles removed from Appraisal Roll

****New entity effective 2011

Swisher County Appraisal District

Average Market Value – Single Family Residence

	2008	2009	2010	2011	2012
Swisher County	\$50,843	\$50,722	\$50,834	\$50,067	\$50,298
Swisher Memorial Hospital District	\$50,843	\$50,722	\$50,834	\$50,067	\$50,298
City of Tulia	\$49,563	\$49,661	\$49,432	\$48,402	\$48,224
Mackenzie Water Authority*	\$49,563	\$49,661	\$49,432	\$48,402	\$48,224
Tulia ISD	\$51,217	\$51,170	\$50,956	\$50,060	\$50,410
City of Happy*	\$45,787	\$48,828	\$47,182	\$46,521	\$46,305
Happy ISD*	\$46,660	\$46,960	\$48,134	\$47,719	\$47,492
City of Kress	\$41,845	\$40,878	\$41,205	\$39,959	\$40,410
Kress ISD	\$52,587	\$51,759	\$46,999	\$51,934	\$52,138
Lateral Road	\$50,843	\$50,722	\$50,834	\$50,067	50,298
High Plains Water Dist ***				\$50,067	50,298

As of Certification

*Overlapping – Totals for Swisher County portion only

***New entity effective 2011

Swisher County Appraisal District

Average Taxable Value – Single Family Residence

	2008	2009	2010	2011	2012
Swisher County	\$48,998	\$50,366	\$50,517	\$49,919	\$50,166
Swisher Memorial Hospital District	\$44,267	\$45,646	\$45,819	\$45,245	\$45,489
City of Tulia	\$47,667	\$49,532	\$49,287	\$48,372	\$48,191
Mackenzie Water Authority*	\$47,667	\$49,532	\$49,287	\$48,372	\$48,191
Tulia ISD	\$35,190	\$36,630	\$36,414	\$35,700	\$36,101
City of Happy*	\$41,172	\$44,505	\$46,202	\$46,159	\$46,064
Happy ISD*	\$28,550	\$31,329	\$32,685	\$32,927	32,740
City of Kress	\$40,870	\$40,602	\$41,041	\$39,919	\$40,374
Kress ISD	\$37,470	\$37,234	\$31,281	\$37,625	\$37,825
Lateral Road	\$47,410	\$48,801	\$48,931	\$48,333	\$48,606
High Plains Water Dist ***				\$49,919	\$50,166

As of Certification

*Overlapping – Totals for Swisher County portion only

***New entity effective 2011

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

	2008	2009	2010	2011	2012
Swisher County	\$.7075/\$100	\$.6814/\$100	\$.715/\$100	\$.705/\$100	\$.685/\$100
Swisher Memorial Hospital District	\$.287307/\$100	\$.299465/\$100	\$.322293/\$100	\$.31829/\$100	\$.31829/\$100
City of Tulia	\$.311940/\$100	\$.336044/\$100	\$.364698/\$100	\$.368489/\$100	\$.37802/\$100
Mackenzie Water Authority	\$.2558/\$100	\$.221205/\$100	\$.228416/\$100	\$.227292/\$100	\$.151526/\$100
M & O	\$.0889/\$100	\$.094667/\$100	\$.101954/\$100	\$.102735/\$100	\$.107003/\$100
I & S	\$.1669/\$100	\$.126538/\$100	\$.126462/\$100	.124557/\$100	\$.044523/\$100
Tulia ISD	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100
City of Happy	\$.750305/\$100	\$.738269/\$100	\$.729698/\$100	\$.734688/\$100	\$.731026/\$100
Happy ISD	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100
City of Kress	\$.476656/\$100	\$.476656/\$100	\$.479615/\$100	\$.50/\$100	\$.499456/\$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	\$.00754/\$100

***New entity effective 2011