

Swisher County Appraisal District

2013 Annual Report

Table of Contents

General Information

Total market Value 5 Year History

Total Net Taxable Value 5 Year History

Average Market Value Single Family Residence 5 Year History

Average Taxable Value single Family Residence 5 Year History

Exemption by Taxing Jurisdictions

Tax Rate by Taxing Units 5 Year History

Property Appraisal Information

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 years 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.

2013 Board of Directors

Kaye Venhaus – Chairman	Joe Bob Thompson – Vice Chairman
Gary Eastwood – Secretary	Ross James
Larry Buske	Deborah Lemons – County Tax Assessor/Collector

2013 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
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2013 Appraisal Review Board

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

The 2012 Methods and Assistance Program results were released December 19, 2012 by the Texas Comptroller of Public Accounts Property Tax Assistance Division. Swisher County Appraisal District passed all mandatory requirements and received a letter of commendation from the Texas Comptroller of Public Accounts Property Tax Assistance Division.

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

	2009	2010	2011	2012	2013
Swisher County	7,203	7,203	7,213	7,226	7,289
Swisher Memorial Hospital District	7,203	7,203	7,213	7,226	7,289
City of Tulia	2,952	2,948	2,944	2,934	2,929
Mackenzie Water Authority*	2,952	2,948	2,944	2,934	2,929
Tulia ISD	4,501	4,510	4,508	4,502	4,516
City of Happy*	536	530	536	537	558
Happy ISD*	1,150	1,147	1,154	1,157	1,190
City of Kress	476	473	472	468	481
Kress ISD	1,552	1,546	1,551	1,567	1,583
Lateral Road	7,203	7,203	7,213	7,226	7,289
High Plains Water Dist ****			7,213	7,226	7,289

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

	2009	2010	2011	2012	2013
Swisher County	\$316,569,464	\$317,045,378	\$318,655,801	\$331,716,323	\$355,387,235
Swisher Memorial Hospital District	\$316,569,464	\$317,045,378	\$318,655,801	\$331,716,323	\$355,387,235
City of Tulia	\$116,672,919	\$116,649,539	\$115,351,029	\$114,813,031	\$111,725,699
Mackenzie Water Authority*	\$116,672,919	\$116,649,539	\$115,351,029	\$114,813,031	\$111,725,699
Tulia ISD	\$197,412,761	\$197,055,839	\$198,157,559	\$201,445,394	\$204,785,072
City of Happy*	\$ 16,121,540	\$ 16,364,740	\$ 16,151,730	\$ 16,213,800	\$ 16,241,670
Happy ISD*	\$ 51,404,732	\$ 51,425,502	\$ 51,371,022	\$ 55,057,270	\$ 56,574,931
City of Kress	\$ 15,669,780	\$ 15,607,980	\$ 15,480,310	\$ 15,480,019	\$ 15,961,819
Kress ISD	\$ 67,751,971	\$ 68,564,037	\$ 69,127,220	\$ 75,213,659	\$ 94,027,232
Lateral Road	\$316,569,464	\$317,045,378	\$318,655,801	\$331,716,323	\$355,027,801
High Plains Water Dist ****			\$318,655,801	\$331,716,323	\$355,027,801

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

	2009	2010	2011	2012	2013
Swisher County	\$267,490,099	\$268,013,161	\$270,267,545	\$283,743,296	\$308,913,370
Swisher Memorial Hospital District	\$262,648,494	\$263,067,431	\$265,447,925	\$279,196,916	\$304,524,123
City of Tulia	\$ 88,099,729	\$ 87,538,306	\$ 86,691,053	\$ 86,408,580	\$ 87,750,393
Mackenzie Water Authority*	\$ 89,473,949	\$ 89,246,266	\$ 88,402,157	\$ 87,929,514	\$ 86,178,107
Tulia ISD	\$146,580,854	\$146,162,607	\$148,069,487	\$152,293,747	\$157,228,084
City of Happy*	\$ 13,234,306	\$ 13,517,861	\$ 13,389,187	\$ 13,501,265	\$ 13,535,068
Happy ISD*	\$ 43,640,552	\$ 43,683,857	\$ 43,790,034	\$ 47,552,093	\$ 49,440,087
City of Kress	\$ 11,741,358	\$ 11,708,714	\$ 11,604,462	\$ 11,601,518	\$ 12,112,125
Kress ISD	\$ 57,881,520	\$ 58,731,605	\$ 59,327,361	\$ 65,717,502	\$ 84,613,702
Lateral Road	\$264,808,599	\$265,310,861	\$267,579,898	\$281,215,196	\$306,499,522
High Plains Water Dist ****			\$281,433,369	\$294,622,808	\$319,613,963

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

	2009	2010	2011	2012	2013
Swisher County	\$50,722	\$50,834	\$50,067	\$50,298	\$ 49,350
Swisher Memorial Hospital District	\$50,722	\$50,834	\$50,067	\$50,298	\$ 49,350
City of Tulia	\$49,661	\$49,432	\$48,402	\$48,224	\$ 48,298
Mackenzie Water Authority*	\$49,661	\$49,432	\$48,402	\$48,224	\$ 47,192
Tulia ISD	\$51,170	\$50,956	\$50,060	\$50,410	\$ 49,440
City of Happy*	\$48,828	\$47,182	\$46,521	\$46,305	\$ 43,425
Happy ISD*	\$46,960	\$48,134	\$47,719	\$47,492	\$ 44,461
City of Kress	\$40,878	\$41,205	\$39,959	\$40,410	\$ 42,624
Kress ISD	\$51,759	\$46,999	\$51,934	\$52,138	\$ 52,781
Lateral Road	\$50,722	\$50,834	\$50,067	\$50,298	\$ 49,350
High Plains Water Dist ***			\$50,067	\$50,298	\$ 49,350

As of Certification

*Overlapping – Totals for Swisher County portion only

***New entity effective 2011

Swisher County Appraisal District

Average Taxable Value – Single Family Residence

	2009	2010	2011	2012	2013
Swisher County	\$50,366	\$50,517	\$49,919	\$50,166	\$ 49,119
Swisher Memorial Hospital District	\$45,646	\$45,819	\$45,245	\$45,489	\$ 44,524
City of Tulia	\$49,532	\$49,287	\$48,372	\$48,191	\$ 48,265
Mackenzie Water Authority*	\$49,532	\$49,287	\$48,372	\$48,191	\$ 47,145
Tulia ISD	\$36,630	\$36,414	\$35,700	\$36,101	\$ 35,084
City of Happy*	\$44,505	\$46,202	\$46,159	\$46,064	\$ 43,127
Happy ISD*	\$31,329	\$32,685	\$32,927	32,740	\$ 31,108
City of Kress	\$40,602	\$41,041	\$39,919	\$40,374	\$ 41,986
Kress ISD	\$37,234	\$31,281	\$37,625	\$37,825	\$ 38,559
Lateral Road	\$48,801	\$48,931	\$48,333	\$48,606	\$ 47,609
High Plains Water Dist ***			\$49,919	\$50,166	\$ 49,119

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

	2009	2010	2011	2012	2013
Swisher County	\$.6814/\$100	\$.715/\$100	\$.705/\$100	\$.685/\$100	\$.68/\$100
Swisher Memorial Hospital District	\$.299465/\$100	\$.322293/\$100	\$.31829/\$100	\$.31829/\$100	\$.290987/\$100
City of Tulia	\$.336044/\$100	\$.364698/\$100	\$.368489/\$100	\$.37802/\$100	\$.393723/\$100
Mackenzie Water Authority	\$.221205/\$100	\$.228416/\$100	\$.227292/\$100	\$.151526/\$100	\$.224581/\$100
M & O	\$.094667/\$100	\$.101954/\$100	\$.102735/\$100	\$.107003/\$100	\$.107003/\$100
I & S	\$.126538/\$100	\$.126462/\$100	.124557/\$100	\$.044523/\$100	\$.117578/\$100
Tulia ISD	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100
City of Happy	\$.738269/\$100	\$.729698/\$100	\$.734688/\$100	\$.731026/\$100	\$.73443/\$100
Happy ISD	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100
City of Kress	\$.476656/\$100	\$.479615/\$100	\$.50/\$100	\$.499456/\$100	\$.480717/\$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	\$.0081/\$100

***New entity effective 2011

Swisher County Appraisal District
Partial Exemptions by Taxing Jurisdiction
(as of Certification)

SWISHER COUNTY

Over-65 Exemption	766	\$10,700,593
Disabled Veteran	57	\$ 529,021

SWISHER MEMORIAL HOSPITAL DISTRICT

Homestead	1,598	\$ 7,321,099
Over-65	766	\$ 7,314,811
Disabled Persons	51	\$ 453,930
Disabled Veterans	57	\$ 529,021

CITY OF TULIA

Over-65	436	\$ 1,286,250
Disabled Veterans	27	\$ 223,021

MACKENZIE MUNICIPAL WATER AUTHORITY

Disabled Veterans	27	\$ 223,021
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TULIA ISD

Homestead	1,103	\$15,626,954
Over-65	535	\$ 4,279,308
Disabled Persons	32	\$ 160,600
Disabled Veterans	37	\$ 254,810

CITY OF HAPPY

Disabled Veterans	6	\$ 60,000
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HAPPY ISD

Homestead	223	\$ 2,877,689
Over-65	99	\$ 695,107
Disabled Persons	9	\$ 51,250
Disabled Veterans	6	\$ 49,092

CITY OF KRESS

Disabled Veterans	4	\$ 29,000
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KRESS ISD

Homestead	272	\$ 3,726,605
Over-65	132	\$ 1,056,054
Disabled Persons	10	\$ 81,302
Disabled Veterans	14	\$ 93,930

LATERAL ROAD

Homestead	1,598	\$ 2,422,218
Over-65	766	\$10,833,476
Disabled Veterans	57	\$ 483,768

HIGH PLAINS UNDERGROUND WATER

Disabled Veterans	57	\$ 529,021
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