

Swisher County Appraisal District

2014 Annual Report

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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.

2014 Board of Directors

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

2014 Staff (with Certifications)

Cynthia (Cindy) McDowell	Chief Appraiser Registered Professional Appraiser Registered Texas Assessor/ Collector
Frank Reeves	Field Appraiser Registered Professional Appraiser
Traci Quintanilla	Collections Clerk

2014 Appraisal Review Board

Cynthia Finck – Chairman	Eydie Middleton – Secretary
Katherine “Skip” Simons	Benny Rodriguez
Joe Archer	

The 2013 Property Value Study results were released January 31, 2014 by the Texas Comptroller of Public Accounts Property Tax Assistance Division. After an appeal to the Property Tax Assistance Division Tulia ISD and Happy ISD were in the confidence interval. Kress ISD values were greater than the confidence interval resulting in a Property Value Study for Kress ISD in 2014.

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

	2010	2011	2012	2013	2014
Swisher County	7,203	7,213	7,226	7,289	7,306
Swisher Memorial Hospital District	7,203	7,213	7,226	7,289	7,306
City of Tulia	2,948	2,944	2,934	2,929	2,933
Mackenzie Water Authority*	2,948	2,944	2,934	2,929	2,933
Tulia ISD	4,510	4,508	4,502	4,516	4,521
City of Happy*	530	536	537	558	561
Happy ISD*	1,147	1,154	1,157	1,190	1,192
City of Kress	473	472	468	481	483
Kress ISD	1,546	1,551	1,567	1,583	1,593
Lateral Road	7,203	7,213	7,226	7,289	7,306
High Plains Water Dist ****		7,213	7,226	7,289	7,306

As of Certification

*Overlapping – Totals for Swisher County portion only

**** New entity effective 2011

Swisher County Appraisal District

Certified Appraised Value

	2010	2011	2012	2013	2014
Swisher County	\$317,045,378	\$318,655,801	\$331,716,323	\$355,387,235	368,485,271
Swisher Memorial Hospital District	\$317,045,378	\$318,655,801	\$331,716,323	\$355,387,235	\$368,485,271
City of Tulia	\$116,649,539	\$115,351,029	\$114,813,031	\$111,725,699	\$111,782,962
Mackenzie Water Authority*	\$116,649,539	\$115,351,029	\$114,813,031	\$111,725,699	\$111,782,962
Tulia ISD	\$197,055,839	\$198,157,559	\$201,445,394	\$204,785,072	\$205,949,890
City of Happy*	\$ 16,364,740	\$ 16,151,730	\$ 16,213,800	\$ 16,241,670	\$ 16,167,830
Happy ISD*	\$ 51,425,502	\$ 51,371,022	\$ 55,057,270	\$ 56,574,931	\$ 54,063,012
City of Kress	\$ 15,607,980	\$ 15,480,310	\$ 15,480,019	\$ 15,961,819	\$ 15,707,909
Kress ISD	\$ 68,564,037	\$ 69,127,220	\$ 75,213.659	\$ 94,027,232	\$108,472,369
Lateral Road	\$317,045,378	\$318,655,801	\$331,716,323	\$355,027,801	\$368,485,271
High Plains Water Dist ****		\$318,655,801	\$331,716,323	\$355,027,801	\$368,485,271

As of Certification

*Overlapping – Totals for Swisher County portion only

****New entity effective 2011

Swisher County Appraisal District

Net Taxable Value

	2010	2011	2012	2013	2014
Swisher County	\$268,013,161	\$270,267,545	\$283,743,296	\$308,913,370	\$321,855,343
Swisher Memorial Hospital District	\$263,067,431	\$265,447,925	\$279,196,916	\$304,524,123	\$317,619,507
City of Tulia	\$ 87,538,306	\$ 86,691,053	\$ 86,408,580	\$ 87,750,393	\$ 85,022,632
Mackenzie Water Authority*	\$ 89,246,266	\$ 88,402,157	\$ 87,929,514	\$ 86,178,107	\$ 86,412,614
Tulia ISD	\$146,162,607	\$148,069,487	\$152,293,747	\$157,228,084	\$158,310,810
City of Happy*	\$ 13,517,861	\$ 13,389,187	\$ 13,501,265	\$ 13,535,068	\$ 13,478,779
Happy ISD*	\$ 43,683,857	\$ 43,790,034	\$ 47,552,093	\$ 49,440,087	\$ 47,079,967
City of Kress	\$ 11,708,714	\$ 11,604,462	\$ 11,601,518	\$ 12,112,125	\$ 11,841,741
Kress ISD	\$ 58,731,605	\$ 59,327,361	\$ 65,717,502	\$ 84,613,702	\$ 99,062,811
Lateral Road	\$265,310,861	\$267,579,898	\$281,215,196	\$306,499,522	\$319,515,615
High Plains Water Dist ****		\$281,433,369	\$294,622,808	\$319,613,963	\$332,842,302

As of Certification

*Overlapping – Totals for Swisher County portion only

****New entity effective 2011

Swisher County Appraisal District

Average Market Value – Single Family Residence

	2010	2011	2012	2013	2014
Swisher County	\$50,834	\$50,067	\$50,298	\$ 49,350	\$ 48,930
Swisher Memorial Hospital District	\$50,834	\$50,067	\$50,298	\$ 49,350	\$48,930
City of Tulia	\$49,432	\$48,402	\$48,224	\$ 48,298	\$46,355
Mackenzie Water Authority*	\$49,432	\$48,402	\$48,224	\$ 47,192	\$46,355
Tulia ISD	\$50,956	\$50,060	\$50,410	\$ 49,440	\$48,880
City of Happy*	\$47,182	\$46,521	\$46,305	\$ 43,425	\$43,181
Happy ISD*	\$48,134	\$47,719	\$47,492	\$ 44,461	\$44,520
City of Kress	\$41,205	\$39,959	\$40,410	\$ 42,624	\$41,614
Kress ISD	\$46,999	\$51,934	\$52,138	\$ 52,781	\$52,458
Lateral Road	\$50,834	\$50,067	\$50,298	\$ 49,350	\$48,930
High Plains Water Dist ***		\$50,067	\$50,298	\$ 49,350	\$48,930

As of Certification

*Overlapping – Totals for Swisher County portion only

***New entity effective 2011

Swisher County Appraisal District

Average Taxable Value – Single Family Residence

	2010	2011	2012	2013	2014
Swisher County	\$50,517	\$49,919	\$50,166	\$ 49,119	\$48,836
Swisher Memorial Hospital District	\$45,819	\$45,245	\$45,489	\$ 44,524	\$44,251
City of Tulia	\$49,287	\$48,372	\$48,191	\$ 48,265	\$46,334
Mackenzie Water Authority*	\$49,287	\$48,372	\$48,191	\$ 47,145	\$46,334
Tulia ISD	\$36,414	\$35,700	\$36,101	\$ 35,084	\$34,677
City of Happy*	\$46,202	\$46,159	\$46,064	\$ 43,127	\$42,989
Happy ISD*	\$32,685	\$32,927	32,740	\$ 31,108	\$31,305
City of Kress	\$41,041	\$39,919	\$40,374	\$ 41,986	\$41,399
Kress ISD	\$31,281	\$37,625	\$37,825	\$ 38,559	\$38,295
Lateral Road	\$48,931	\$48,333	\$48,606	\$ 47,609	\$47,367
High Plains Water Dist ***		\$49,919	\$50,166	\$ 49,119	\$48,836

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

	2010	2011	2012	2013	2014
Swisher County	\$.715/\$100	\$.705/\$100	\$.685/\$100	\$.68/\$100	\$.68/\$100
Swisher Memorial Hospital District	\$.322293/\$100	\$.31829/\$100	\$.31829/\$100	\$.290987/\$100	\$.303024/\$100
City of Tulia	\$.364698/\$100	\$.368489/\$100	\$.37802/\$100	\$.393723/\$100	\$.423818/\$100
Mackenzie Water Authority	\$.228416/\$100	\$.227292/\$100	\$.151526/\$100	\$.224581/\$100	\$.222013/\$100
M & O	\$.101954/\$100	\$.102735/\$100	\$.107003/\$100	\$.107003/\$100	\$.1000/\$100
I & S	\$.126462/\$100	\$.124557/\$100	\$.044523/\$100	\$.117578/\$100	\$.122013/\$100
Tulia ISD	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100
City of Happy	\$.729698/\$100	\$.734688/\$100	\$.731026/\$100	\$.73443/\$100	\$.793698/\$100
Happy ISD	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100
City of Kress	\$.479615/\$100	\$.50/\$100	\$.499456/\$100	\$.480717/\$100	\$.488348/\$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	\$.008026/\$100

***New entity effective 2011

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

SWISHER COUNTY

Over-65 Exemption	791	\$10,986,959
Disabled Veteran	65	\$ 1,007,272

SWISHER MEMORIAL HOSPITAL DISTRICT

Homestead	1,598	\$ 7,296,544
Over-65	791	\$ 7,519,681
Disabled Persons	46	\$ 406,570
Disabled Veterans	65	\$ 1,007,272

CITY OF TULIA

Over-65	447	\$1,319,250
Disabled Veterans	31	\$ 413,811

MACKENZIE MUNICIPAL WATER AUTHORITY

Disabled Veterans	31	\$ 413,811
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TULIA ISD

Homestead	1,111	\$15,701,130
Over-65	551	\$ 4,480,608
Disabled Persons	31	\$ 161,110
Disabled Veterans	42	\$ 367,601

CITY OF HAPPY

Disabled Veterans	6	\$ 60,000
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HAPPY ISD

Homestead	216	\$ 2,784,492
Over-65	102	\$ 697,407
Disabled Persons	5	\$ 30,000
Disabled Veterans	6	\$ 49,092

CITY OF KRESS

Disabled Veterans	4	\$ 124,802
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KRESS ISD

Homestead	271	\$ 3,711,956
Over-65	138	\$ 1,083,350
Disabled Persons	10	\$ 82,140
Disabled Veterans	17	\$ 344,216

LATERAL ROAD

Homestead	1,598	\$ 2,348,098
Over-65	791	\$11,129,262
Disabled Veterans	65	\$ 856,599

HIGH PLAINS UNDERGROUND WATER

Disabled Veterans	65	\$ 1,007,272
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