

MARTIN CAD 2020 ANNUAL REPORT

Martin County Appraisal District is a political subdivision of the State of Texas. The district boundaries are the same as those of Martin County. The appraisal district is responsible for appraising property in Martin County for ad valorem tax purposes. The taxing entities served by the appraisal district are Martin County, City of Stanton, Martin County Hospital District, Stanton ISD, Grady ISD, Sands CISD, Klondike ISD, Martin County Fresh Water District, Permian Basin Water District, and an area of Martin County that the City of Midland has jurisdiction.

The mission statement of the district is “to serve the citizens and taxing units of Martin County by provident lawful, equitable and accurate appraisals of all property in Martin County and by responding to the concerns and questions of those citizens and taxing units in a professional and courteous manner.”

The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. Annual reporting is in accordance with the comptroller, state law and USPAP. All existing manuals were updated in accordance with comptroller standards. New policies and procedures were implemented as deemed necessary to comply with law or to improve district operations and customer service.

Training to improve district operations and customer service was attended by all district staff. This included training by the district’s appraisal and tax software vendor and online and outside customer service training.

2020 Board of Directors

The appraisal district is governed by an eight member board of directors, including the Martin County Tax Assessor/Collector as a non-voting member. They are as follows:

Bryan Cox – Chairman

Tammy Blocker – Secretary

Robin Barraza

Albert Garza

Jim Smith – Vice Chairman

Marty Graham

Kathy Hull – Tax Assessor/Collector

Kevin Pepper

2019 Agricultural Advisory Board

Kevin Cave – Chairman

Marco Arizmendi – FSA

Johnny Louder

Brandon Borgstedt

Orin Romine

Morgan Cox

2020 Appraisal District Staff and Certifications

Marsha Graves – Chief Appraiser/Tax Assessor Collector

Registered Professional Appraiser

Registered Tax Assessor/Collector

Certified Tax Administrator

Nancy Briseno – Administrative Assistant/Collections Clerk/Bookkeeper

Heather Simpson – Data Entry/Collections Clerk/Deed Clerk

April Salazar – Collections Clerk

2020 APPRAISAL DATA

Martin County is mostly a rural populated area. The 2010 census lists the population of the County as 4,799. The growth in the residential and commercial areas slowed due to the slump in oil economy beginning September 2014 but has turned around and continues to make up the majority of the taxable value in the County. In March 2020, the world was hit by the Covid panic. Being an essential office, the Appraisal District continued to work in house. The doors were closed to the public in March & April and re-opened after 6 weeks. Plexi-glass shields were purchased for the counter tops and social distancing was encouraged with blue tape and footprint stickers placed on the floor at the entrance and front porch. Notices on the door stated not to enter if you were coughing, sneezing, or otherwise felt ill. No requirements were made for the staff but they were encouraged to take whatever precautions they chose to for their safety.

Building permits are issued for city building only. Identification of rural new construction is instigated by on-site field appraisal as well as well as aerial maps, property owner information, and mechanics lien filings.

Cotton continues to be the major crop in Martin County and 2020 had a good and wet start through the spring which provided good planting soil. Months following the spring were particularly dry and crops were disappointing. The normal average rainfall for Martin County is 19.49 inches (Weather DB). Tax Code 23.522 specifically permits a landowner to cease agricultural use of property during declared droughts without losing the open space designation.

In 2020, Martin CAD reappraised 1/3 of the property in detail, that being the northern part of the county and described as Area 3 in the Re-Appraisal Plan, Sands ISD and Klondike ISD. The entire County is inspected each year for movement or addition of mobile homes, and new construction. Mobile homes are considered personal property and are often identified using data from the Texas Department of Housing & Community Affairs. Appraisal of 6,802 residential and commercial accounts is performed by the chief appraiser and appraisal clerks. Martin CAD contracts with Pritchard & Abbott, Inc to perform appraisals on 85,867 mineral, industrial, utilities and pipeline accounts. After appraisals are completed and the mineral tax roll is loaded into the CAD's collections system, we are responsible for maintaining ownership, splits, and address changes throughout the year.

The entities served by Martin CAD and the values assessed and certified on July 20,2020.

<u>Entity</u>	<u>Parcel Count</u> (Includes RE and mineral parcels)	<u>Market Value</u>	<u>Taxable Value</u>
Martin County	92,669	10,745,360,220	0,369,371,490
Martin Co Fresh Water	4,391	675,648,160	647,628,620
City of Stanton	3,701	120,060,710	107,869,590

City of Midland	845	29,558,470	27,528,160
Klondike ISD	17,822	1,862,816,510	1,756,875,120
Grady ISD	31,650	4,561,419,160	4,452,843,790
Stanton ISD	40,239	3,741,894,260	3,527,474,650
Sands ISD (Martin Co)	6,584	448,348,180	418,377,460
Martin Co Hospital	92,635	10,614,461,510	10,246,779,690
Permian Basin Water	92,634	10,614,461,510	10,253,451,130

Market Value by Property Type

<u>Type</u>	<u>Description</u>	<u>Count</u>	<u>Mkt Value before Exemptions</u>
A	Single Family Residential in town	912	65,381,950
A2	Mobile Homes in town	181	6,382,380
B	Multi-Family	9	1,572,940
C	Vacant Lots	445	5,016,680
D1	Ag qualified Land	2,806	337,299,540
D2	Farm Imp on Open-Space Land	496	17,537,330
E	Non-Ag Land & Rural Residential	3,187	144,723,360
F1	Commercial	147	19,433,900
F2	Industrial	57	345,024,470
G	Oil & Gas	79,436	8,676,899,760
H1	Personal vehicles	0	0
J	Utilities	2,179	712,487,840
L1	Commercial	208	55,691,290

M	Mobile Homes & other Tangible	317	15,278,690
S	Special Inventory	4	4,313,480
X	Exempt Properties	3,949	7,709,370

2020 EXEMPTION DATA

<u>Exemption Type</u>	<u>Martin CAD</u>
Homestead	787
Over 65	386
Disabled	16
Disable Veterans Exemptions	25
100% Disabled Veterans Exemptions	11

2020 TAX ASSESSMENT/COLLECTIONS

<u>2021 Tax Rates</u>	<u>M&O Rate</u>	<u>I&S Rate</u>	<u>2020 Levy</u>
Martin County	.255	NA	29,444,667
Martin Co Road & Bridge	.0257	NA	2,966,658
City of Stanton	1.08	NA	1,202,613
Klondike ISD	.963	.0522	20,705,535
Grady ISD	.8747	.28	54,028,896
Stanton ISD	.8747	.28	46,366,462
Sands ISD	.8720	.11	22,239,420
Martin Co Hospital	.17859	.01899	22,638,511

Martin Co Hospital	.17859	.01899	19,031,570
Permian Basin Water	.0033445	NA	339,170
Martin Co Fresh Water	.079	NA	512,372

Ad Valorem Collections for Martin CAD

Collections for the period October 1, 2019 through September 30, 2020

Current taxes levied/collected	\$ 131,670,909/128,645,493	97.59 %
Delinquent tax levied/collected	\$ 2,861,506/1,949,666	25.79 %

2020 BIENNIAL PROPERTY VALUE STUDY or METHODS and ASSISTANCE PROGRAM

PTAD (Property Tax Assistance Division of the Comptroller’s Office) alternates between a Property Value Study (PVS) and a Methods and Assistance Program (MAP) review for each CAD. Martin CAD has its PVS in even numbered years and its MAP reviews in odd numbered years.

The PVS is conducted to determine the degree of uniformity of and the median level of appraisals by the appraisal district and to determine the taxable value of property for school funding purposes.

The MAP reviews the governance of the CAD, taxpayer assistance provided, and the operating and appraisal standards procedures, and methodology used to determine compliance with generally accepted standards, procedures, and methodology.

2019 MAP Review

The CAD had its last biennial review in 2019. The comptroller’s office submits recommendations that will allow the district to comply with laws, rules, regulations, appraisal practices or operating practices. Recommendations must be implemented within one year. There were four mandatory pass/fail questions and four major areas of importance. In the comptroller’s final report dated January 2018, the district had no recommendations that needed to be completed. The district’s scoring was as follows:

- **Mandatory Requirements (pass/fail)**
 1. Does the appraisal district have up-to-date appraisal maps? PASS
 2. Is the implementation of the appraisal district’s most recent reappraisal plan current? PASS
 3. Are the appraisal district’s appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property? PASS
 4. Are values reproducible using the appraisal district’s written

procedures and appraisal records?

PASS

- Governance Meets all
- Taxpayer Assistance Meets all
- Operating Procedures Meets all
- Appraisal Standards, Procedures and Methodology Meets all

2020 APPEAL DATA

Martin CAD has an open door policy and works very well with the taxpayers and entities it serves. The CAD staff takes the time needed to listen to the property owners concerns, explain to property owners how the appraisal and appeal process works and to answer any questions allowed by law. If the staff cannot answer a question, the property owner is directed to the chief appraiser or the appraiser responsible for the property type in question. Most property owner issues are settled without the need of formal appeal. If the property owner and appraisal district cannot come to an agreement then a formal hearing before the Appraisal Review Board (ARB) is scheduled.

The ARB is a 3-4 member quasi-judicial body appointed by the Martin CAD Board of Directors. The ARB is empowered to equalize values of all properties in the appraisal district in relation to fair market value and to hear taxpayer appeals through hearings for those that dispute their value or other issues affecting the taxpayer. The ARB is charged with the function of providing an impartial review of the appraisal records prepared by the appraisal district. The ARB does not work for the appraisal district but rather, they arbitrate between the taxpayer and the appraisal district to settle any disputes that are allowed by law to address.

2020 ARB Members

Tracie Blagrove – Chairman

Jack Madison – Secretary

Lynda Perry

Parcels protested (RE & Minerals) – 6,415

Affidavits - 0

Settled - 2,229

Formal Hearing to ARB - 32

Appraisal Phase January 1 - May 15

- Lien attaches to property January 1 – lien extinguishes when taxes are paid to collectors
- Chief Appraiser eligibility notification due
- Rendition forms are mailed to all known businesses in district
- CAD records property ownership and determines property value as of January 1
- CAD adds new records, removes old records and identifies property situs
- CAD reviews, approves or denies exemptions and special land use appraisals
- Taxpayers submit renditions (required for business personal property)
- April 1 – Last day for the chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided to them
- April 15 – Last day for chief appraiser to publicize requirements for filing rendition statement and the availability of other forms (homestead, special appraisal, etc)
- Chief appraiser send Notices of Appraised Value for single-family residences (or as soon as practicable)
- April 30 – Last day for chief appraiser to certify estimates of taxable value to taxing units

Equalization Phase May 15 – July 25

- CAD mails notices to all qualified taxpayers
- May 15 – ARB reviews appraisal records prepared by the CAD
- ARB hears taxing unit challenges and taxpayer protests
- ARB presents changes based on hearings to the Chief Appraiser and notifies property owners by written order
- Chief Appraiser prepares and presents preliminary budget to the Board of Directors by June 15
- ARB approves appraisal records by July 20
- Chief Appraiser certifies appraisal roll to each taxing unit by July 25
- Appraisal district staff continues to prepare tax roll for October 1
- Chief Appraiser delivers estimated budget to taxing units along with each unit participation

Assessment Phase July 25 – October 1

- Assessor receives certified appraisal roll from the Chief Appraiser and presents it to the taxing units governing body for review
- Assessor calculates the effective and rollback tax rates
- Taxing unit publishes the calculated rates and other financial information for taxpayer review
- Taxing units governing body holds public hearings as needed, adopts tax rate and finalizes budget
- Chief Appraiser publishes preliminary CAD budget
- BOD approves CAD budget by September 15
- Assessor calculates a bill for each taxpayer and mails by October 1 or as soon as practicable

Collection Phase October 1 – December 31

- Taxes become due when bills are received and delinquent if not paid by February 1 the following year
- Collectors send supplemental bills based on updates and changes from the CAD
- Tax bills mailed after January 10 moves the delinquency date to the first day of the next month that provides at least 21 days after the date of mailing for payment of taxes
- Collectors send out delinquent bills and take legal action to secure payment of overdue taxes, penalties, and interest

Marsha Graves

Marsha Graves, Chief Appraiser

February 28 2022