

MARTIN CAD 2024 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, Stanton ISD, Grady ISD, Sands CISD, Klondike ISD, Martin County Fresh Water District, and Permian Basin Water District.

The mission statement of the district is “to serve the citizens and taxing units of Martin County by providing 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 includes assistance by the district’s appraisal and tax software vendor, online and outside customer service training, and cyber security training.

2024 Board of Directors

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

Albert Garza – Chairman
Sally Poteet – Vice Chairman
Kevin Pepper – Secretary
Robin Barraza

Marty Graham
Auggie Ramos
Orin Romine
Kathy Hull – Tax Assessor/Collector

2024 Agricultural Advisory Board

The appraisal district has a four member agricultural advisory board. The chief appraiser appoints the members of the agricultural board with the advice and recommendation of the board of directors. The agricultural board meets annually with the chief appraiser and the contracted company that calculates the Ag values, and advises on the various aspects of the valuation of open space land. The members are as follows:

Steve Blgrave
Morgan Cox

Brandon Borgstedt
FSA / Amanda Webb

2024 Appraisal District Staff and Certifications

Marsha Graves – Chief Appraiser, Tax Assessor / Collector

Registered Professional Appraiser

Registered Tax Assessor / Collector

Certified Tax Administrator

April Salazar – Administrative Assistant / Collections Clerk / Bookkeeper

Heather Simpson – Data Entry / Collections Clerk / Deed Clerk / Mineral Clerk

Laini Jenkins – Collections Clerk / Mineral Clerk

2024 APPRAISAL DATA

Martin County is mostly a rural populated area. The 2020 census lists the population of the County as 5,237. There has been more than average growth in the residential and commercial areas of the County due to the oil activity, and oil and gas properties continue to make up the majority of the taxable value in the County.

Building permits are issued for city building only. Identification of rural new construction is performed by field appraisal, property owner information, and mechanics lien filings.

Drought conditions continue throughout the County. Tax Code 23.522 specifically permits a landowner to cease agricultural use of property during declared droughts without losing the open space designation. We will work with our qualified owners during the drought and return to standard operating procedures at the proper time.

In 2024, Martin County Appraisal District reappraised 1/3 of the property in detail. Area 1 described in the Re-Appraisal Plan was the focus, that being the southern part of the County, Stanton ISD. The entire County is inspected each year for movement or addition of mobile homes, and new construction or taxpayer reports of changes. Mobile homes are considered personal property and are often identified using data from the Department of Housing & Community Affairs. Appraisal of 12,595 residential, commercial, land, personal property accounts is performed by the chief appraiser and staff. Martin CAD contracts with Pritchard & Abbott, Inc. to perform appraisals on 167,358 mineral, industrial, utilities and pipeline accounts. After appraisals are completed and the mineral tax roll is loaded in the CAD's collections system, we are responsible for collecting taxes, maintaining ownership, splits, and address changes throughout the year.

The entities served by Martin CAD and the values assessed and certified on July 24, 2024 to each were as follows:

<u>Entity</u>	<u>Parcel Count</u> (includes RE and Mineral parcels)	<u>Market Value</u>	<u>Taxable Value</u>
Martin CAD			
Martin County	179,953	\$ 24,252,957,693	\$ 24,145,218,347
Martin Co Rd & Bridge	179,953	24,252,957,693	24,141,863,767
Martin Co Fresh Water	11,660	1,148,864,546	1,145,494,353

City of Stanton	16,647	170,135,663	155,360,645
City of Midland	1,380	28,574,220	27,467,750
Klondike ISD	31,598	4,740,611,050	4,734,681,568
Grady ISD	61,636	9,899,739,583	9,853,444,737
Stanton ISD	82,945	8,298,874,927	8,175,416,175
Sands ISD	15,946	1,060,688,908	1,057,353,562
Martin Co Hospital	179,909	24,019,982,559	23,917,143,063
Permian Basin Water	179,909	24,019,982,559	23,925,308,973

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	908	\$ 72,951,520
A2	Mobile Homes in Town	194	7,871,260
B	Multi-Family	7	900,720
C	Vacant Lots	445	2,311,740
D1	Qualified Open-space Land	2,839	9,236,240
D2	Farm/Ranch Imp on Open-Space Land	473	20,675,460
E	Non-Ag Land/Rural Residential	3,907	210,351,980
F1	Commercial	151	24,115,490
F2	Industrial	64	743,308,400
G1	Oil & Gas Properties	159,937	21,931,559,540
H	Non-Business Vehicles	0	0
J	Utilities Properties	2,484	1,318,039,100
L1	Business Personal Property	154	9,867,120
L2	Industrial Personal Property	507	518,179,360

M	Mobile Homes/Other Tangible	334	17,543,250
S	Special Inventories	6	3,610,870
X	Exempt Properties	4,696	17,886,030

2024 EXEMPTION DATA

<u>Exemption Type Martin CAD</u>	<u>Count</u>
Homestead	746
Over 65	392
Disabled	11
Disabled Veterans Exemptions	23
100% Disabled Veterans Exemptions	17
SS First Responder	1

2024 TAX ASSESSMENT/COLLECTIONS

<u>2024 Tax Rates</u>	<u>M&O Rate</u>	<u>I&S Rate</u>	<u>2024 Levy/adj</u>
Martin County	.1524	.0499	49,980,248
Martin Co Road & Bridge	.0152		3,754,791
City of Stanton	.98		1,521,279
Klondike ISD	.7575	.0522	40,455,017
Grady ISD	.6992		69,493,995
Stanton ISD	.6969	.021394	63,098,864
Sands ISD	.6696	.26	27,581,503
Martin Co Hospital	.126315	.005587	32,286,931
Permian Basin Water	.00175035		428,566
Martin Co Fresh Water	.04559		520,628

2024 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 appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used to determine compliance with generally accepted standards, procedures, and methodology.

2024 PVS Study

Results from the 2024 Property Value Study will not be available until 2025 calendar year
2022 PVS Study (most recent PVS) – all schools received valid

2023 MAP Review

MAP reviews are conducted in Martin County in the odd numbered years. The MAP reviews the governance of the appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and the methodology used to determine compliance with generally accepted standards, procedures, and methodology. 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 five mandatory pass/fail questions and four major areas of importance. In the comptroller's final report dated January 23, 2014 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 board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Property Tax Code? **PASS**
 2. Does the appraisal district have up-to-date appraisal maps? **PASS**
 3. Is the implementation of the appraisal district's most recent reappraisal plan current? **PASS**
 4. 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**
 5. Are values reproducible using the appraisal district's written procedures and appraisal records? **Pass**

- **Appraisal District Activities**
 1. **Governance** **MEETS ALL**
 2. **Taxpayer Assistance** **MEETS ALL**
 3. **Operating Procedures** **MEETS ALL**
 4. **Appraisal Standards, Procedures and Methodology** **MEETS ALL**

2024 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 or is not allowed to address an issue, 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 member quasi-judicial body appointed by the District Judge. The ARB members attend training as mandated by the Comptroller's office, and 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 they are allowed by law to address.

2024 ARB Members

Cristy Gonzales – Chairman
 Jesus (Sonny) Garza – Secretary
 Jonama Myrick

ARB Protest Data

Parcels protested (RE & Minerals)
 Parcels represented by agent/taxpayer in person
 Appeared by telephone conference
 Affidavits

2013 LEGISLATIVE CALENDAR

JANUARY 1 - MAY 15

APPRAISAL PHASE

- Lien attaches to property January 1 – lien extinguished when taxes 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 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 statements and the availability of other forms (homestead, special appraisal, etc)
- Chief appraiser sends Notices of Appraised Value for single-family residences (or as soon as practicable)
- April 30 - Last day for chief appraiser to certify estimate of taxable value to taxing units

EQUALIZATION PHASE

MAY 15 - JULY 20

- CAD mails notices to all qualified taxpayers
- May 15 - ARB reviews 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 units participation

ASSESSMENT PHASE

JULY 20 - 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 No-New-Revenue-Rate and Voter-Approval-Rate
- Taxing unit publishes the calculated rates and other financial information for taxpayer review
- Taxing unit governing body holds public hearing, adopts tax rate and finalizes budget
- 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 as needed
- Tax bills mailed after January 10, delinquency date is the first day of the next month that provides at least 21 days after date of mailing for payment of taxes
- Collectors send out delinquent bills and takes legal action to secure payment of overdue taxes, penalties, and interest