

Moore County Appraisal District

2023 Annual Report

Introduction

The Moore County Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Texas Property Tax Code and the Rules of the Texas Comptroller's Property Tax Division govern the operations of the appraisal district.

Mission

The mission of Moore County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The effective date of each appraisal is January 1st, unless the property owner has elected to have their business personal property appraised as of September 1st. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities are to:

- Establish the district's office,
- Hire the Chief Appraiser
- Adopt its operating budget,
- Appoint the Appraisal Review Board (ARB)
- Contract for necessary services,
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,
- Approve contracts with appraisal firms selected by the Chief Appraiser to perform appraisal services for the district,
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members to the Appraisal Review Board are appointed by the Board of Directors. ARB members serve two-year terms. They are limited by law to serving three consecutive two-year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aide him in determining typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

Taxing Jurisdictions

The Moore County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within Moore County. Following are those taxing jurisdictions with territory located in the district:

- Moore County
- Dumas ISD
- Sunray ISD
- Sanford-Fritch ISD
- City of Dumas
- City of Sunray
- City of Cactus
- City of Fritch
- Moore County Hospital District
- North Plains Groundwater Conservation District
- Palo Duro Water District
- Amarillo College (MCC)

Property Types Appraised

MCAD staff is responsible for appraising residential, commercial, land, and business personal property. MCAD contracts with Thomas Y. Pickett to appraise oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district. The following represents a summary of property types and their certified values for 2023:

Code	Property Type	Parcel Count	Market Value
A	Single Family Residence	6,307	\$853,090,727
B	Multifamily Residence	200	\$38,593,736
C1	Vacant Lots and Land Tracts	1,822	\$14,884,519
D1	Qualified Open-Space Land	1,786	\$318,603,320
D2	Improvements on Qualified Open Space	244	\$12,020,222
E	Rural Land, Non-Qualified Ag Land	910	\$65,470,809
F1	Commercial Real Property	702	\$166,519,338

F2	Industrial Real Property	158	\$675,470,850
G1	Oil and Gas	34,001	\$323,669,112
J	Utilities	122	\$251,832,120
L1	Commercial Personal Property	919	\$124,909,550
L2	Industrial Personal Property	786	\$580,634,980
M1	Tangible Personal Mobile Home	1,329	\$40,061,418
S	Special Inventory	19	\$5,978,580
X	Totally Exempt Property	5,403	\$73,466,370

Property Discovery

The district aggressively seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- Field discovery
- Filed Material/Mechanic’s Liens
- Mobile home installation reports
- Advertisements
- Railroad Commission Reports (oil/gas)
- Realtor and Appraisers

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

Residential Homestead

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on home sites with a maximum of 5 acres:

		STATE MANDATED		OPTIONAL		
		Over-65	Disability	Homestead	Over-65	Disability
County	Homestead					
Moore County	None	None	None	20% or \$5,000	\$50,000	\$50,000
Special Road	None	None	None	20% or \$5,000	\$50,000	\$50,000
FC&LR	\$3,000	None	None	20% or \$5,000	\$50,000	\$50,000
Cities						
City of Dumas	None	None	None	None	\$60,000	None
City of Sunray	None	None	None	20% or \$5,000	\$12,000	None
City of Cactus	None	None	None	20% or \$5,000	\$30,000	\$30,000
City of Fritch	None	None	None	None	\$5,000	\$10,000
Schools						
Dumas ISD	\$100,000	\$10,000	\$10,000	5% or \$5,000	None	None

Sunray ISD	\$100,000	\$10,000	\$10,000	None	None	None
Sanford-Fritch ISD	\$100,000	\$10,000	\$10,000	None	None	None
Special						
MCHD	None	None	None	1% or \$5,000	\$20,000	\$20,000
North Plains GCD	None	None	None	10% or \$10,000	\$100,000	\$100,000
Palo Duro WD	None	None	None	5% or \$5,000	\$50,000	\$50,000
Amarillo College	None	None	None	20% or \$5,000	\$50,000	\$50,000

For tax purposes, the over 65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on existing buildings for the school districts and the City of Dumas and Cactus. (Any new areas added to the home site will cause the ceiling to be readjusted and set in the subsequent tax year.)

All homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value may still be reflective of the local real estate market.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service-connected disability (as described above), disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amount, based upon these ratings, are:

Disability Percentage	Exemption Amount
10-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000