

MARTIN CAD 2023 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 in which the City of Midland has jurisdiction.

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 included training by the district’s appraisal and tax software vendor and online and outside customer service training.

2023 Board of Directors

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

Albert Garza – Chairman
Kevin Pepper – Secretary
Robin Barraza
Kenny Stewart

Sally Poteet -Vice Chairman
Marty Graham
Tammy Blocker
Kathy Hull – Tax Assessor/Collector

2023 Agricultural Advisory Board

Brandon Borgstedt Orin Romine Morgan Cox FSA / Amanda Webb

2023 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 Supervisor/Bookkeeper

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

Maria Rueda – Collections Clerk

2023 APPRAISAL DATA

Martin County is mostly a rural populated area. The 2020 census lists the population of the County as 5,237. The growth in the residential and commercial areas have increased due to the increased oil activity which continues to make up the majority of the taxable value in the County.

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

Cotton continues to be the major crop in Martin County. 2023 had a dry start the beginning of the year and did not improve. There basically was not a cotton crop in 2023, with an estimate of 15,900 bales throughout per USDA National Agricultural Statistics Service. The normal average rainfall for Martin County is 15.72 inches per Texas Almanac. Tax Code 23.522 specifically permits a landowner to cease agricultural use of property during declared droughts without losing the open space designation.

In 2023, Martin CAD reappraised 1/3 of the property in detail, that being the north part of the county and described as Area 3 in the Re-Appraisal Plan, Grady ISD. The entire County is inspected each year for movement / 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 7,324 residential and commercial accounts is performed by the chief appraiser and assisted by staff clerks. Martin CAD contracts with Pritchard & Abbott, Inc to perform appraisals on 145,615 mineral, industrial, utilities and pipeline parcels. 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 21,2023.

<u>Entity</u>	<u>Parcel Count</u> (Includes RE and mineral parcels)	<u>Total Market Value</u>	<u>Taxable Value</u>
Martin CAD			
Martin County	152,939	24,577,397,720	24,51,990,450
Martin Co Fresh Water	11,963	1,641,150,330	1,610,979,590
City of Stanton	14,015	184,144,640	169,809,400
City of Midland	673	39,606,360	37,378,200
Klondike ISD	27,199	4,247,160,840	4,137,735,410
Grady ISD	53,325	10,073,861,880	9,938,862,570

Stanton ISD	69,760	8,118,630,860	7,846,884,500
Sands ISD (Martin Co)	14,367	1,873,032,210	1,841,346,780
Martin Co Hospital	152,905	24,312,667,120	23,903,056,080
Permian Basin Water	152,904	24,312,667,120	23,910,846,700

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	894	67,834,590
A2	Mobile Homes in town	191	7,335,060
B	Multi-Family	7	896,740
C	Vacant Lots	458	2,523,310
D1	Ag qualified Land	2,847	330,009,830
D2	Farm Imp on Open-Space Land	484	20,063,170
E	Non-Ag Land & Rural Residential	3,667	179,013,310
F1	Commercial	150	22,109,880
F2	Industrial	59	8,606,760
G	Oil & Gas	138,884	22,026,637,360
H1	Personal vehicles	0	0
J	Utilities	2,484	1,098,178,930
L1	Commercial	137	8,836,250
L2	Industrial & Manufacturing	487	325,954,030
M	Mobile Homes & other Tangible	332	5,609,730
S	Special Inventory	4	4,556,550

X	Exempt Properties	4,031	15,002,840
---	-------------------	-------	------------

2023 EXEMPTION DATA

<u>Exemption Type</u>	<u>Martin CAD</u>
Homestead	763
Over 65	399
Disabled	13
Disable Veterans Exemptions	23
100% Disabled Veterans Exemptions	14

2023 TAX ASSESSMENT/COLLECTIONS

<u>2023 Tax Rates</u>	<u>M&O Rate</u>	<u>I&S Rate</u>	<u>2023 Levy/adj</u>
Martin County	.1405	.10	60,129,231
Martin Co Road & Bridge	.0141		3,524,730
City of Stanton	.868885		36,021,261
Klondike ISD	.7575	.0522	29,148,898
Grady ISD	.6992		71,377,868
Stanton ISD	.6992	.023103	61,948,213
Sands ISD	.6696	.26	44,734,290
Martin Co Hospital	.111213	.005748	29,070,566
Permian Basin Water	.001648		407,670
Martin Co Fresh Water	.032414		522,183

2023 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.

2023 MAP Review

The CAD had its last biennial review in 2023. 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 are four mandatory pass/fail questions and four major areas of importance. In the comptroller's final report dated October 2022, 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**

2023 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. 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 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.

2023 ARB Members

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

Parcels protested (RE & Minerals) – 14,042
Parcels represented by agent/taxpayer in person - 53
Appeared by telephone conference - 0
Affidavits - 0

2019 LEGISLATIVE CALENDAR

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 No New Revenue (effective) and Voter Approval Rate (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