

OCTOBER 25, 2018



## 2018 ANNUAL REPORT

OCHILTREE APPRAISAL DISTRICT

825 S MAIN STE 100

PERRYTON, TX 79070

Phone: 806-435-9623

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# **OCHILTREE COUNTY APPRAISAL DISTRICT 2018 ANNUAL REPORT**

## **Introduction**

### **Purpose**

The purpose of this report is to better inform property owners and taxing entities within the boundaries of the Ochiltree County Appraisal District (OCAD) regarding methods and procedures utilized in the valuation and revaluation of taxable property. Properties at OCAD are appraised using a technique called mass appraisal which is defined as the process of valuing a group of properties as of a given date, using standard methods, and employing common data, which allows for statistical testing. The intended use of the appraised values is to establish a tax base upon which a property tax will be levied. Each taxing unit within OCAD boundaries will use the appraised values for ad valorem tax purposes only.

The purpose of the appraisals performed by OCAD is to estimate market value on January 1 of each year (as defined by the Texas Property Tax Code Sec. 1.04) on all taxable property within the boundaries of OCAD, "Market Value" is defined by Sec. 1.04 as the price at which a property would transfer for cash or its equivalent under prevailing market conditions if-

- (A) Exposed for sale in the open market with a reasonable time for the seller to find a purchaser.
- (B) Both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and
- (C) Both the seller and the purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

OCAD follows an orderly sequence of tasks in arriving at appraised value for a property. The order is broadly prescribed in the Texas Property Tax Code which lists certain dates/deadlines that appraisal districts must comply with. A summary of this calendar of important dates is shown in the appendix. As mentioned above the effective appraisal date for most taxable property in this report is January 1 with the exception of inventory which may be appraised at its market value on September 1; the appraisal herein reported was completed on July 19, 2018.

### **Responsibilities**

The appraisal district is responsible for appraising property in the district (all of Ochiltree County) for ad valorem tax purposes for each taxing unit that imposes ad valorem taxes. OCAD serves the public and nine taxing entities in Ochiltree County. Taxing entities in Ochiltree County are as follows:

1. Perryton ISD
2. Booker ISD (the portion that falls within Ochiltree County)
3. Spearman ISD (the portion that falls within Ochiltree County)
4. City of Perryton
5. City of Booker (the portion that falls within Ochiltree County)
6. Ochiltree County
7. Ochiltree Hospital District
8. North Plains Ground Water Conservation District
9. Frank Phillips College-Ochiltree

## **Types and Uses of Properties Appraised**

The district employs Pritchard and Abbott, Inc., an appraisal firm located in Amarillo, Texas, to appraise minerals, pipelines and compressors, and some industrial property. The firm is also engaged to provide the District with software used by the District to appraise and maintain property values. All other properties are appraised by local staff at the Ochiltree Appraisal District.

The Appraisal District certified a total of 35,275 parcels with a total market value of \$1,558,447,165 (adjusted for productivity value) for 2017. The following chart breaks this total down into specific categories (the categories on the left are state-mandated designations for the various types of properties in this district):

A	REAL: RESIDENTIAL SINGLE FAMILY	2990	268,901,770
B	REAL: RESIDENTIAL, MULTI-FAMILY	64	11,101,760
C	REAL: VACANTS/LOTS TRACTS	301	3,112,825
D1	REAL: QUALIFIED AG LAND	2,478	87,931,057
D2	REAL: NON-QUALIFIED AG LAND	484	17,362,683
E	REAL: FARM AND RANCH IMPROVEMENTS	660	51,393,926
F1	REAL: COMMERCIAL	971	81,414,998
F2	REAL: INDUSTRIAL	90	221,109,296
G1	REAL: MINERAL & GAS	21,132	522,069,280
J	REAL AND TANGIBLE PERSONAL: UTILITIE	745	138,565,480
L1	PERSONAL COMMERCIAL & INDUSTRIAL	657	66,660,087
L2	PERSONAL: INDUSTRIAL- MANUFACTURING	1,744	105,812,845
M1	MOBILE HOMES	470	4,524,794
S	SPECIAL INVENTORY	16	1,847,784
X	EXEMPT PROPERTY	3,497	19,499,157
	TOTALS	36,299	1,601,307,742

Properties in the District are shown by use and percentage of total value below:

- Single Family Residences, 16.79% of total value
- Multifamily Residences, .69% of total value
- Vacant Lots and Tracts, .20% of total value
- Farm land, qualified & unqualified and improvements, 9.79% of total value
- Commercial and Industrial properties, 18.89% of total value
- Mineral Property, 32.60% of total value
- Business Personal Property, 10.77% of total value
- Business Personal Property, Utilities, 8.65% of value.
- Mobile Homes, .28% of total value
- Special Inventory, .12% of total value
- Exempt Property, 1.22% of total value

### **Relevant Operations Data**

The Ochiltree County Appraisal District was created by the Texas Legislature. The OCAD appraises property for nine entities in Ochiltree County, Texas. OCAD is a political subdivision of the State of Texas. The appraisal district is governed by a seven-member board of directors, all seven of which are appointed by the voting entities in the county. The board appoints the chief appraiser who serves at the pleasure of the board. The board also approves the budget and sets policy.

### **Office of the Chief Appraiser**

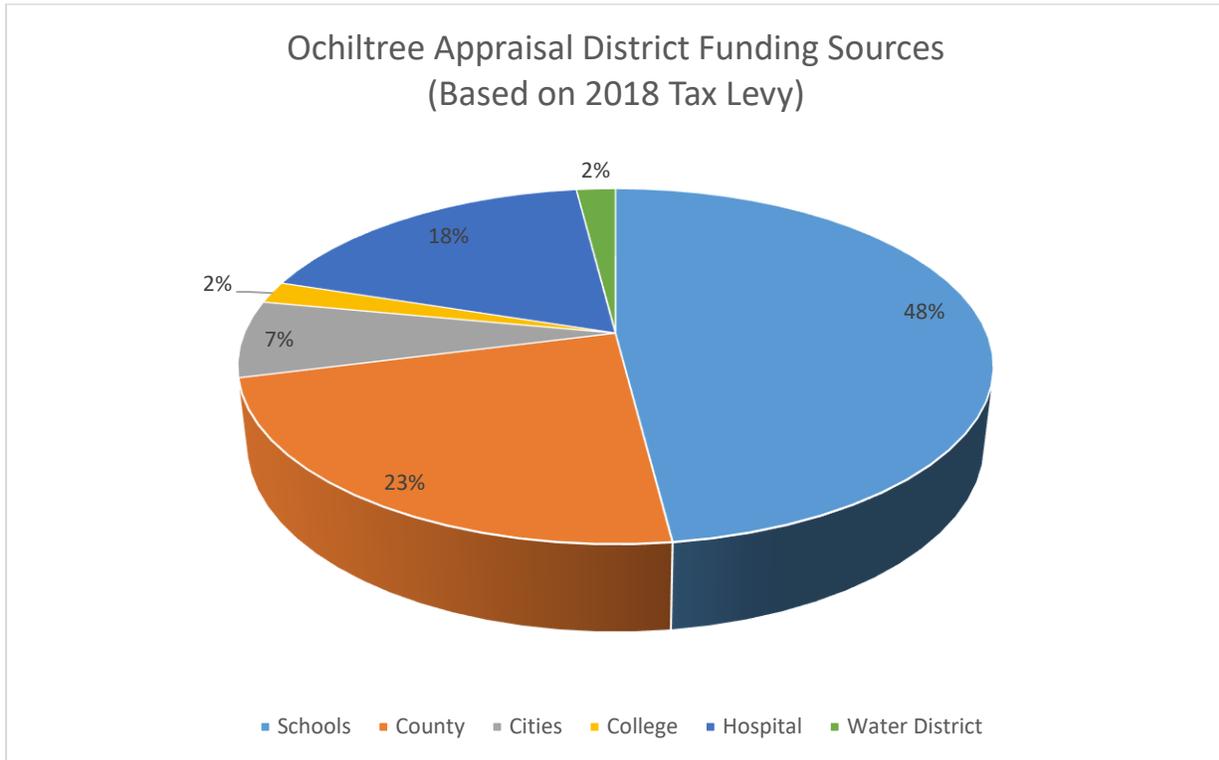
The Chief Appraiser is the chief administrator of the appraisal district. The Chief Appraiser is appointed by the Board of Directors and answers directly to that body. The Chief appraiser employs and directs the District's staff, and oversees all aspects of the operations for the District, including, but not limited to:

- Appraisal of property which includes discovery, listing, review and valuation of all taxable property within the District, using standard approaches for estimating market value.
- Administration of exemptions, which includes approving or denying applications for total or partial exemption pursuant to Chapter 11 of the Texas Property Tax Code.
- Administration of special valuation including approving or denying applications for productivity valuation or other special valuations in accordance with Chapter 23 of the Texas Property Code.

Other duties include maintenance of all property records as required by the Texas Property Code; sending and receiving rendition forms concerning property; preparing and sending required notices, postings and publications; any other duties necessary for the efficient appraisal of property for tax purposes in the District.

## CAD Operating Budget

Funding for OCAD is shared proportionately among all the taxing units located in the County. The chart below illustrates the percentage breakdown for each entity based on the overall tax levy. All the taxing entities together provide for funding OCADs operations.



### Education

All appraisers are required to be registered with the Texas Department of License and Registration (TDLR). The TDLR registration requires that each appraiser must successfully complete a five-year educational program and pass a required number of course hours within a specified time. Additionally, all appraisers must pass review exams at levels three and four of the certification program. After successfully completing the required curriculum and passing the state tests, an appraiser is awarded the designation of Registered Professional Appraiser (RPA). There is also a requirement of at least thirty hours of continuing education units every two years in order to re-certify the RPA designation. OCAD currently has two RPA's and two registrants on staff. The OCAD appraisal staff stays abreast of current trends affecting property through review of published materials, attendance at conferences, course work, and continuing education.

### Other Appraisal Staff

During the period covered by this report, the District had two Registered Professional Appraisers,

one Registered Tax Assessor/Collector, two appraisers that were working toward an RPA designation, and one support person. In addition, the Chief Appraiser holds CTA certificate. The District appraises and collects taxes for the entities in this County. During the yearly cycle, the staff is either engaged in activities of appraisal or, depending on the time of year, may be collecting taxes and disbursing these funds to the entities.

### **Philosophy Statement**

The Ochiltree County Appraisal District believes that the most important asset of the District is its people. Every employee is important and deserves to be treated fairly with consideration and respect. OCAD believes in providing good working conditions, a safe, clean, and friendly work place to help each employee do his or her job effectively. We also believe that every employee has an obligation to develop his or her talents to the fullest.

The Ochiltree County Appraisal District exists for the purpose of providing services to the property owners and taxing units within our jurisdiction. It is important that we recognize our responsibility to provide quality services on a cost-effective basis. Every property owner should be approached in a respectful, positive and friendly manner. Property owners should be assisted in a timely and courteous fashion. OCAD employees have an obligation as public servants to promote goodwill toward all property owners, not only in manner but by example.

### **Models Used in Appraisal**

In arriving at appraised value, appraisers at OCAD use models that are indicated based on the type of property being appraised. The models used in the appraisal covered by this report include three basic models, briefly described here:

**1. Market or Sales Comparison:**

This approach “considers the marketplace directly and uses the market to estimate value by comparing the subject property to similar properties that have recently sold.” (*Property Assessment Valuation – IAAO*) Appraised values are directly correlated to the prevailing market trends in the area. This method is the most widely used by OCAD in arriving at the appraisals covered by this report.

**2. Cost Approach:**

This model is used by OCAD when reliable market value is not available or when a property’s most accurate appraisal would be obtained by using this method such as for unique properties. In the cost approach, value is determined by land value plus the depreciated cost of improvements.

**3. Income Method:**

The income method is used by OCAD to appraise income-producing properties. This method converts all expected future net benefits into a present value figure.

## Exemptions

OCAD determines eligibility for and administration of various types of property tax exemptions, such as those for residential homestead exemptions, exemptions for age 65 or over, disabled individuals, disabled veterans, charitable or religious organizations, and government-owned properties. Other, not so obvious exemptions overseen by OCAD are pollution control (to ensure that capital expenses required to comply with environmental mandates do not result in an increase in a facility’s property taxes), the minimum value for business personal property, leased personal vehicles, and vehicles used for both personal and use and to produce income. The table below shows the number of exemptions and the value lost from exemptions for each taxing entity. See Appendix A for the amounts granted by each entity per eligible property.

### Exemptions/Loss of Exemptions by Taxing Unit

Does not include productivity value loss on agricultural land or tax abatement agreements

	Number of Exemptions	Value Lost from Exemptions
Ochiltree County	6,734	78,619,700
City of Perryton	1,102	22,852,286
City of Booker (in Ochiltree County)	4	245,816
Perryton ISD	6,209	80,428,600
Spearman ISD (in Ochiltree County)	748	693,835
Booker ISD (in Ochiltree County)	360	661,079
Frank Phillips College (Ochiltree)	6,735	78,782,500
North Plains Water Cons Dist.	6,737	102,661,593
Ochiltree Hospital District	6,735	78,782,500

In addition, OCAD maintains records on abatements, tax deferrals, caps on homesteads as described in the “single family residence” section of this report. In 2018, OCAD maintained records for one Sec. 312 abatement and one Sec. 313 value reduction agreement.

## Appeals

Notices of appraised value are mailed to property owners each year by May 1 or as soon as practicable after that date (as allowed by the Texas Property Tax Code). The notice includes a proposed value for the property, a list of the taxing units that will tax that property, estimated taxes that will be due for that year, plus information on how to protest the value. A taxpayer who disagrees with the information may file a protest in writing and be scheduled to speak at an Appraisal Review Board hearing regarding the matter. Residential properties that have homestead exemptions may opt to file a protest electronically. Prior to the ARB hearing, the taxpayer may speak to an OCAD appraiser for an informal meeting to resolve concerns regarding property

values, taxation in the wrong taxing jurisdiction, denial of an exemption, or any other similar issue. If the appraiser determines that the property owner has a valid concern based upon the evidence provided, the issue may be resolved at that time with the appraiser documenting the evidence explaining the reason for their judgment and the property owner signing an “Agreement of Value.” If the issue cannot be resolved by the appraisers, the taxpayer is given the opportunity to continue through the protest process and present their case to the Appraisal Review Board. If dissatisfied with the final order rendered by the ARB, the property owner may file an appeal in state district court or under specified conditions, agree to binding arbitration.

For the 2017 tax year, out of a total of 36,299 accounts, 31,939 were noticed which is 88% of total accounts. Of those, 2.9% of parcels were protested which is a total of 999. The appraisal review board heard protests on 64 by affidavit; three parcels in person by the owner; the remainder were settled in informal sessions with the OCAD and P&A appraisers, or did not show up to the hearing.

## **New Construction/Property Value**

New Property value includes not only construction of new structures but also additions to existing structures. Only the value of the new improvement is considered new value, not the increase in value of any existing structure. For business personal property, new value includes only the personal property located within a new structure or improvement, not new inventory in an existing building. Also, new property value includes value in the current year that was previously exempt under an abatement agreement. Newly constructed buildings, additions to improvements, and new personal property within those buildings/additions added a total of \$17.93 million taxable value to the 2018 County tax roll.

## **Legislative Changes**

The Texas State Legislature meets every two years, the 85<sup>th</sup> session having met in 2017; at these sessions, they usually enact new laws that affect the appraisal districts. The Chief Appraiser and the staff at OCAD closely follow each session, implementing any bills that are signed into law by the Governor. The Texas Department of Licensing and Regulation requires appraisal staff to receive two hours of training after each of the sessions of the Legislature. These sessions cover new laws that affect the appraisal process. The Comptroller of Public Accounts publishes highlights of any recent legislation concerning property tax which is displayed on the Comptroller’s website and is a public document.

As we reported in last year’s annual report, several bills were passed during the 2017 session that affected OCAD taxpayers. Two were subsequently voted by the citizens of Texas as constitutional amendments. There is not a property tax exemption for certain partially disabled veterans or their surviving spouses— those whose homes were donated to them by charity for less than market value. The second, gave property tax exemptions to surviving spouses of first responders killed in the line of duty. In addition to the proposed constitutional amendments, several other bills passed: House Bill 2228 changed some of the District deadline dates, including the date for sending Notice of Appraised Value and the deadline for receipt of business renditions. In addition, Senate Bill 731 amended Code Section 41A by increasing the minimum value of cases that are eligible for binding arbitration, and House Bill 3389 amended Tax Code Section 33.73, providing for property owners to make an appearance before the ARB board by telephone. These have been implemented

at OCAD. The 86<sup>th</sup> session of the Texas State Legislature will not meet until 2019.

## Top Taxpayers

Ochiltree County net taxable property values total \$1,344,212,110 for 2017. The taxable and appraised values for the top 20 taxpayers in the County are listed below.

### 2017 Top Taxpayers - Ochiltree County

	Market Value	Taxable Value
Mewbourne Oil Company	\$ 100,846,170	\$ 100,846,170
Palo Duro Wind Energy LLC	\$ 168,207,430	\$ 75,693,340
Perdue Petroleum LLC	\$ 57,209,090	\$ 56,996,090
Courson Oil & Gas	\$ 49,282,580	\$ 49,282,580
Seaboard Foods LLC	\$ 46,157,499	\$ 46,157,499
PVR Midstream LLC	\$ 36,976,810	\$ 36,976,810
Apache Corporation	\$ 28,777,590	\$ 28,777,590
BP America Production Co	\$ 26,005,480	\$ 26,005,480
Quanah Panhandle LLC	\$ 21,009,070	\$ 21,009,070
4P Energy Texas LLC	\$ 18,507,600	\$ 18,507,600
Eagle Rock Energy Partners LP	\$ 17,894,530	\$ 17,894,530
Southwestern Public Service	\$ 17,264,290	\$ 17,264,290
Mid America Pipeline Co	\$ 13,766,990	\$ 13,766,990
Gorman & Phillips Construction	\$ 12,724,628	\$ 12,724,628
EOG Resources Inc	\$ 11,772,690	\$ 11,772,690
Cimarron River Pipeline LLC	\$ 11,644,600	\$ 11,644,600
Regency Field Services	\$ 10,482,030	\$ 10,482,030
DCP Midstream LP (Pipe Only)	\$ 8,583,190	\$ 8,583,190
DCP Tolar P/LLC (Pipe Only)	\$ 6,076,990	\$ 6,076,990
DCP Midstream LP	\$ 5,966,250	\$ 5,966,250
Total of Top 20 Taxpayers	\$ 669,155,507	\$ 576,428,417
% of County Appraised Value Taxable	86.14%	

Reptd on 07/19/2018

## Ratio Study Analysis

The Property Tax Assistance Division (PTAD) of the Texas Comptroller’s Office conducts a Property Value Study every two years to determine the market value of all taxable property within each school district. The ratio study measures how close to market value each appraisal district appraises property; therefore, appraisal districts strive to appraise values as close to 100% of market value as possible. Final Property Value Study figures for 2017 are not completed yet. The most recent ratio study analysis for Perryton ISD is included in the 2018 Property Value Study on the Texas Comptroller of Public Accounts’ website and is shown.

Category	Local Tax Roll Value	2016 WTD Mean Ratio	2016 PTAD Value Estimate	2016 Value Assigned
<b>A. Single-Family Residences</b>	249,429,846	.8707	286,470,479	249,429,846
<b>B. Multi-Family Residences</b>	7,405,774	N/A	7,405,774	7,405,774
<b>C1. Vacant Lots</b>	4,578,919	N/A	4,578,919	4,578,919
<b>C2. Colonia Lots</b>	0	N/A	0	0
<b>D1. Rural Real(Taxable)</b>	65,899,507	.9069	72,667,629	65,899,507
<b>D2. Real Prop Farm &amp; Ranch</b>	3,921,485	N/A	3,921,485	3,921,485
<b>E. Real Prop NonQual Acres</b>	51,913,141	N/A	51,913,141	51,913,141
<b>F1. Commercial Real</b>	72,780,761	N/A	72,780,761	72,780,761
<b>F2. Industrial Real</b>	239,816,486	N/A	239,816,486	239,816,486
<b>G. Oil, Gas, Minerals</b>	405,118,820	1.0187	397,682,164	405,118,820
<b>J. Utilities</b>	130,642,850	.9118	143,280,160	130,642,850
<b>L1. Commercial Personal</b>	73,764,124	1.0225	72140,953	73,764,124
<b>L2. Industrial Personal</b>	89,233,277	N/A	89,233,277	89,233,277
<b>M. Other Personal</b>	5,438,473	N/A	5,438,473	5,438,473
<b>N. Intangible Personal Prop</b>	0	N/A	0	0
<b>O. Residential Inventory</b>	0	N/A	0	0
<b>S. Special Inventory</b>	1,658,775	N/A	1,658,775	1,658,775
<b>Subtotal</b>	1,401,602,238		1,448,988,476	1,401,602,238
<b>Less Total Deductions</b>	275,640,793		284,250,122	275,640,793
<b>Total Taxable Value</b>	1,125,961,445		1,164,738,354	1,125,961,455

The taxable values shown here will not match the values reported by your appraisal district

## **Conclusion**

At OCAD, we are very interested in helping you, the taxpayer, understand the process that we go through in appraising your property. We realize that in this summary report we did not cover all the questions or issues you may have. Additional questions are welcomed and may be addressed to our office.

Burton Jones, Chief Appraiser, RPA  
Ochiltree Appraisal District  
825 S Main Ste 100  
Perryton, TX 79070  
Phone: 806-435-9623

## Appendix A – Exemption Amounts per Entity

### OCHILTREE COUNTY APPRAISAL EXEMPTIONS QUICK REFERENCE

#### GENERAL HOMESTEAD

02 COUNTY	20% MINIMUM 5,000
04 NPGCD	10% MINIMUM 1,000
05 FPC	20% MINIMUM 5,000
10 HOSPITAL	20% MINIMUM 5,000
11 CITY M&O	0
12 CITY I&S	0
19 SISD I&S	25,000
20 SISD M&O	25,000
21 PISD M&O	25,000
24 PISD I&S	25,000
25 BISD M&O	25,000
26 BOOKER CITY	0
27 BISD I&S	25,000

#### DISABLED VETERAN (31%-50%)

ALL ENTITIES GIVE 7,500 EXCEPT CITY OF BOOKER

#### DISABLED VETERAN (51%-70%)

ALL ENTITIES GIVE 10,000 EXCEPT CITY OF BOOKER

#### DISABLED VETERAN (71%-99% & AGE 65)

ALL ENTITIES GIVE 12,000 EXCEPT CITY OF BOOKER

#### DISABLED VETERAN (10% - 30%)

ALL ENTITIES GIVE 5,000 EXCEPT CITY OF BOOKER

#### DISABLED VETERAN (100% EXEMPT)

ALL ENTITIES EXCEPT CITY OF BOOKER

#### HOMESTEAD OVER 65

02 COUNTY	10,000
04 NPGCD	100,000
05 FPC	10,000
10 HOSPITAL	10,000
11 CITY M&O	6,660
12 CITY I&S	6,660
19 SISD I&S	10,000
20 SISD M&O	10,000
21 PISD M&O	10,000
24 PISD I&S	10,000
25 BISD M&O	10,000
26 BOOKER CITY	0
27 BISD I&S	10,000

#### HOMESTEAD DISABLED

04 NPGCD	100,000
19 SISD I&S	10,000
20 SISD M&O	10,000
21 PISD M&O	10,000
24 PISD I&S	10,000
25 BISD M&O	10,000
27 BISD I&S	10,000

## Appendix B – Calendar of Important Dates

January 1	Date that determines if property will be taxable or be eligible for exemptions.
January 31	Current year property taxes are due. For taxpayers who are 65 or older, disabled, or a veteran, the first property tax installment is due on or before January 31.
April 1	Last day for property owners to file renditions unless they requested an extension in writing.
April 15/as practicable	Notices of Appraised Value are mailed to taxpayers.
May 1	Last day for property owners to file renditions if they requested an extension in writing
May 30	Last day to apply for agricultural, timber, or wildlife productivity appraisal without penalty.
May/June	Deadline for filing written protests to the Appraisal Review Board is 30 days after the notice of appraised value is mailed to the property owner. Late protests are only heard under a few specific conditions prescribed by law.
By June 15	OCAD Budget for coming year is adopted.
July	Appraisal Review Board hearings are held.
July 25	Chief Appraiser certifies the appraisal roll by the 25th.
October	Statements are mailed out to taxpayers.

## Partial Exemptions by Jurisdiction

2018

Taxing Entity	Type	Number	Amount
Ochiltree County	Homestead - Mandatory		
	Age 65 - Mandatory		
	Disabled		
	Disabled Veteran 100%	11	\$ 1,276,822
	Disabled Veteran	24	\$ 245,410
	Aged 65 - Optional	672	\$ 6,502,451
North Plains GCD	Homestead Optional %	2082	\$ 45,808,471
	Homestead - Mandatory		
	Age 65 - Mandatory		
	Disabled	19	\$ 1,050,776
	Disabled Veteran 100%	11	\$ 1,276,822
	Disabled Veteran	16	\$ 138,982
Ochiltree Hospital	Aged 65 - Optional	663	\$ 47,892,640
	Homestead Optional %	2082	\$ 27,353,027
	Homestead - Mandatory		
	Age 65 - Mandatory		
	Disabled		
	Disabled Veteran 100%	11	\$ 1,276,822
Frank Phillips College	Disabled Veteran	24	\$ 245,410
	Aged 65 - Optional	672	\$ 6,502,451
	Homestead Optional %	2082	\$ 45,808,471
	Homestead - Mandatory		
	Age 65 - Mandatory		
	Disabled		
City of Perryton	Disabled Veteran 100%	11	\$ 1,276,822
	Disabled Veteran	24	\$ 245,410
	Aged 65 - Optional	672	\$ 6,502,451
	Homestead Optional %	2082	\$ 45,808,471
	Homestead - Mandatory		
	Age 65 - Mandatory		
City of Booker	Disabled		
	Disabled Veteran 100%	9	\$ 1,025,279
	Disabled Veteran	18	\$ 185,272
	Aged 65 - Optional	548	\$ 3,597,656
	Homestead Optional %		
	Homestead - Mandatory		

## Partial Exemptions by Jurisdiction

Continued

Booker City – Cont.	Aged 65 - Optional		
	Homestead Optional %		
Perryton ISD	Homestead - Mandatory	2063	\$ 48,782,247
	Age 65 - Mandatory	622	\$ 5,948,614
	Disabled	18	\$ 160,559
	Disabled Veteran 100%	11	\$ 949,322
	Disabled Veteran	21	\$ 215,856
	Aged 65 - Optional		
	Homestead Optional %		
Spearman ISD	Homestead - Mandatory	18	\$ 450,000
	Age 65 - Mandatory	6	\$ 60,000
	Disabled		
	Disabled Veteran 100%		
	Disabled Veteran	1	\$ 12,000
	Aged 65 - Optional		
	Homestead Optional %		
Booker ISD	Homestead - Mandatory	12	\$ 300,000
	Age 65 - Mandatory	7	\$ 70,000
	Disabled		
	Disabled Veteran 100%		
	Disabled Veteran		
	Aged 65 - Optional		
	Homestead Optional %		