

Kent County Appraisal District

Annual Report 2017

The Kent County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Kent County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The appraisal district is responsible for local property tax appraisal and exemption administration. The local taxing units such as county, school, and city set a tax rate from the property tax appraisal issued by the Appraisal District. The Kent County Appraisal District serves the following taxing units:

<u>Entity</u>	<u>Market Value</u>	<u>Taxable Value</u>
Kent County	825,878,670	448,568,080
City of Jayton	27,841,270	11,600,900
Jayton ISD	727,664,180	397,588,740
Post ISD	1,185,170	154,640
Rotan ISD	31,447,600	7,939,790
Snyder ISD	54,811,630	31,673,120
Spur ISD	10,792,070	5,377,570

The values listed above were the certified values sent to the entities in July 2017.

The district maintains approximately 17,168 parcels within the Appraisal District. Below is a breakdown of the parcels by property category according to the descriptive codes required by the Property Tax Division of the Texas Comptroller's office.

CATEGORY CODE	DESCRIPTION	PARCEL COUNT	MARKET VALUE
A	Real residential single family	290	10,694,930
B	Real residential multi-family	0	0
C	Vacant Lots (residential in city)	678	5,183,490
D1	Qualified Ag Land	2,167	27,609,680
D2	Non-Qualified Ag Land	35	730,360
E	Rural Improvements	301	19,296,190
F1	Real Commercial & Hangars	61	1,112,810
F2	Real Industrial	20	17,055,000
G	Minerals	6,338	328,941,740
J	Utilities	99	41,273,620
L1	Commercial personal property	22	706,130
L2	Industrial personal property	65	10,594,290
M1	Mobile Homes	12	421,600
M2	Other; tangible personal	14	623,200
N	Rolling Stock	0	0
S	Special Inventory	0	0
X	Exempt Property	1700	17,453,240

Exemption Data: The district has various exemptions that taxpayers may qualify for; Homestead and Over 65 residential exemption. You may only apply for residence homestead exemption on one property in a tax year. A homestead may include up to 2 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year and have a valid Texas ID with the situs of the home as the address unless you hold a commercial driver’s license. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 15. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county; this can transfer to the new county you reside in.

EXEMPTION DATA

		School	City	County	LT RD
M A N D A T O R Y	General	\$25,000	0	0	\$3,000 **
	Over 65	\$10,000 *	0	\$15,000	\$15,000
	Disabled	\$10,000 *	Up to 100%	\$15,000	\$15,000

*Person can only receive EITHER the Disabled Person OR the Over 65 mandatory school exemption, they cannot receive both!

		School	City	County	LT RD
O P T I O N A L	General	20% \$5,000 min	0	20% \$5,000 min	20% \$5,000 min
	Over 65	\$15,000	0	\$15,000 **	\$15,000
	Disabled	\$15,000	0	\$15,000 **	\$15,000

**Person receiving the Over65 or Disabled Person Exemptions cannot receive both the optional County exemption AND the mandatory County exemption. The optional exemption overrides the mandatory exemption, so they will only get the optional exemption.

<u>Disabled Veterans</u>	<u>Amount</u>	<u>Percentage</u>
DV1	5,000	1-30%
DV2	7,500	31-50%
DV3	10,000	51-70%
DV4	12,000	71-99%
DVHS	Totally Exempt	100%

(The DVHS only applies to General Homestead Exemption)

2017 TAX RATES PER ENTITY PER \$100 OF VALUE

Kent County General	.725045
Kent County Lateral Road	.135419
Jayton-Girard I.S.D. M&O	1.040100
City of Jayton	1.027200
OVERLAPPING JURISDICTIONS	
Post ISD – M&O	1.026700
Post ISD - I&S	.580000
Spur ISD – M&O	1.040000
Spur ISD – I&S	.298600
Snyder ISD	1.040000
Snyder ISD – I&S	.124000
Rotan ISD – M&O	1.170000
Rotan ISD – I&S	-0-

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Because of Senate Bill 771 there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than normal time period. We will work with our Farmers and Ranchers during the drought.

RATIO STUDY ANALYSIS 2016 from the PVS study conducted by the Comptroller

	Jayton ISD	Snyder ISD	Rotan ISD	Post ISD	Spur ISD
Single Family Residences	n/a	n/a	n/a	n/a	n/a
Oil, Gas & Minerals	1.0109	n/a	n/a	n/a	n/a
Utilities	.7754	n/a	n/a	n/a	n/a
Rural Land	.8144	n/a	n/a	n/a	n/a
Commercial Personal	n/a	n/a	n/a	n/a	n/a

The Property Value Study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is within a 5% margin the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid. Kent County Appraisal District has received local value for all school districts in the county.

2017 PROTEST SUMMARY:

Protests Filed	139
Settled	82
No Shows	7
Board Ordered Change	6
Board Ordered No Change	1