

# **CONCHO CENTRAL APPRAISAL DISTRICT**



## **2021 ANNUAL REPORT**

**121 South Roberts Street Paint Rock, Texas 76866**

**[www.conhocad.org](http://www.conhocad.org)**

*From the Chief Appraiser*

**December 2021**

I am pleased to present this annual report of the Concho Central Appraisal District to provide specific information about the operations of CCAD. This report is a summary of information CCAD publishes and prints in different formats. It highlights the results of our appraisal operations, taxpayer assistance, financial stewardship and the appeals process.

Concho CAD works hard to provide equality and uniformity for each property owner and to the ten taxing entities who rely on our work. The district also works with the State Comptroller's Property Tax Assistance Division to ensure the school districts receive accurate appraisal values which are used for setting the basis for school funding. Concho CAD has a high commitment to customer service. Our goal is to service Concho County with professionalism and integrity in all aspects of our operations.

In 2021, Concho CAD successfully certified a timely and accurate appraisal roll. It is our highest priority to efficiently serve our taxing units and also the citizens of Concho County. We strive to provide an accurate and fair appraisal roll so the tax burden can be equitably distributed.

I would like to thank my entire staff for their continued commitment in performing their duties with the highest level of customer service. Their dedication in serving the people of this community is unsurpassed. At Concho CAD, we always strive to improve the quality and efficiency of our work. We are always open to suggestion on how we may serve the community better. If you have any comments or suggestions, please feel free to contact me.

Respectfully,

D'Andra Warlick

Chief Appraiser, Concho Central Appraisal District

## **PREFACE**

County Appraisal Districts were created by the Texas legislature when it passed the Peveto Bill in 1979. The Texas Property Tax Code, the rules of the Texas Comptroller's Property Tax Assistance Division, and the Constitution of the State of Texas govern the operations of the appraisal districts statewide.

The Concho Central Appraisal Districts mission is to discover, list and appraise property by administering the laws and guidelines established under the property tax system and set forth by:

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

The appraisal district is a local government, political subdivision of the state, responsible for appraising property within the county boundaries. Senate Bill 621 required an appraisal district to be established in each county for the purpose of appraising property for ad valorem tax purposes.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Regulation and must complete courses and exams to become a Registered Professional Appraiser.

It is under the guidelines recommended by IAAO Standard of Public Relations Section 6.5 and Section 6.5.1 that the Concho Central Appraisal District publishes an annual report to convey information to the public regarding the appraisal district.

If you have any questions about information in the report please contact:

D'Andra Warlick-Chief Appraiser. Email [cad@conchocad.org](mailto:cad@conchocad.org) or phone (325) 732-4389.

## **Values and Types of Property**

For purposes of tax assessment, real property includes land, buildings, and other improvements attached to the land. These real estate accounts are for single and multi-family residential, rural, and commercial/industrial properties within CCAD jurisdiction. Business personal property is tangible property owned by a business and used to produce income, but is not attached to the land; such as furniture, fixtures, machinery, equipment, inventory, motor vehicles, aircraft, etc

## **DATA**

The district is responsible for establishing, maintaining and appraising approximately 9,441 accounts, covering 994 square miles within Concho County, with a total market value of \$1,957,293,121 billion dollars. 7,384 of those accounts are classified as Real property, 226 accounts are classified as Personal property and 1,831 accounts are classified and Industrial and Mineral. Over the past year several changes were made including contracting different appraisal firms for our real properties and mineral/industrial accounts. Eagle Appraisal & Consulting is now contracted to appraise residential/commercial property. Thomas Y Pickett is contracted to appraise mineral/industrial accounts.

## **REAL ESTATE APPRAISAL ACTIVITY FOR 2021**

Eagle Appraisal & Consulting looked at the properties in Eden Cisd for adjustments on 2021 valuations. They alternate back and forth from Paint Rock ISD to Eden Cisd/Brady ISD to recheck property and find new improvements. Adjustments were made to many accounts to reflect accurate age, conditions of improvements and market trends.

## **MINERAL VALUES**

Mineral values remained rather consistent in early 2021. Thomas Y Pickett's appraisers analyze the production of each lease and determined a decline curve for the wells. Using a discounted cash flow, the value of each well is appraised by estimating the future value of economically recoverable reserves. Once the value of the well is estimated, the value is distributed to each operating and royalty interest.

## **BUSINESS PERSONAL PROPERTY AND UTILITIES**

All business personal property used in the production of income in Texas is taxable. Taxpayers are required to render their taxable property to the appraisal district. Taxable items include inventory, furniture, fixtures, equipment, and vehicles. Inventory is taxable at its cost. Other assets are taxed based on their depreciated values. The renditions are due April 15<sup>th</sup> with extensions on May 15<sup>th</sup>. After receiving the renditions, the personal property appraisers check the renditions for accuracy and enter the data into the computer assisted mass appraisal system. Beginning in August of each year, the appraisers check all current accounts to ensure that accounts have been rendered appropriately and visit new businesses to estimate personal property values. The notices of value for BPP are generally mailed about May 25<sup>th</sup>.

## **APPEALS PROCESS**

Appraisal districts must send required notices by May 1 or April 1 if the property is a homestead or as soon as practical thereafter. The district will informally review your concerns with you and try to resolve your objections. It is very important, however, that you preserve your right to protest to the ARB by filing your

Notice of Protest before the deadline, even if you expect to resolve your concerns at the informal meeting with the appraisal district. The staff will make contact with you based on the information provided on the protest form (i.e., phone, email). Through shared information, most of the values can be settled informally. If the district cannot informally settle the value the next step is to discuss the matter with the ARB (Appraisal Review Board). At least 14 days before your protest hearing, the appraisal district will mail a copy of this pamphlet; a copy of the ARB procedures; and the time and date of the hearing. You or your agent may appear at the ARB hearing in person, by telephone conference or by filing a written affidavit. To appear by telephone conference, you must provide a written notice at least 10 days before the hearing and any evidence must be submitted by written affidavit to the ARB before the hearing begins. If you fail to appear, you may lose the right to be heard by the ARB on the protest and the right to appeal. In 2021, 916 appeals were filed. Of that number, only 118 people appeared before the appraisal review board and received an order, 705 appeals were settled or withdrawn and 92 appeals did not appear for the hearing date.

## **ENTITIES SERVED (10)**

Concho County

Lateral Road

Concho County Hospital District

### **Cities**

Paint Rock

Eden

### **School Districts**

Paint Rock ISD

Eden CISD

Brady ISD

### **Water Districts**

Lipan-Kickapoo Water Conservation District

Hickory Underground Water Conservation District

## **BOARD OF DIRECTORS**

The Board of Directors of the Concho Central Appraisal District consists of 5 voting members. The 2021 board members include:

Shelley Hyles, Chairman

Jenifer Gierisch, Secretary

Leah Brosig

David Dillard

Micky Collins

## **APPRAISAL REVIEW BOARD**

The Appraisal Review Board is compiled of volunteers from Concho County and appointed by the Administrative Judge. This board is responsible for hearing and settling all property value issues between the taxpayers and the appraisal district, including assessed property values and exemptions. The 2021 board members include:

Steve Scott, Chairman

Bonnie Caffey, Secretary

Cindy Cate

## **AGRICULTURAL ADVISORY BOARD**

With the consent of the Board of Directors, the Chief Appraiser appoints members for the Agricultural Advisory Board. The Ag Board offers advice to the appraisal district regarding local values and use of land that is designated as agricultural or open space agricultural. The 2021 Agricultural Advisory Board members include:

Al Lovell

James Pfluger

Joyce Weishuhn

## RELEVANT OPERATIONS DATA

### Staffing/Departments

The Concho Central Appraisal District staffs consists of 3 full-time employees. The 3 employee's positions are:

1. Chief Appraiser/Tax Assessor-Collector
2. Administrative Clerk/Collector
3. Bookkeeper/Collector

All staff members are capable of answering customers questions regarding ownership and exemptions and are able to perform basic property for the public.

### PROPERTY COUNT

ENTITY	2019	2020	2021
Concho County	8978	9137	9441
Lateral Road	8978	9137	9441
Concho Co Hosp Dist	8978	9137	9441
City of Paint Rock	394	396	395
City of Eden	1220	1217	1217
PRISD	3227	3263	3357
ECISD	5174	5296	5503
BISD	557	552	557
Lipan-Kickapoo WD	6694	6855	7203
Hickory WD	1800	1776	1871

### State Codes

A1: SINGLE FAMILY RESIDENCE (INCLUDING LAND)

A2: SINGLE FAMILY MOBILE HOME (MH LINKED)

A3: AUXILIARY IMPROVEMENT (NO AG, NO RESIDENCE)

A4: SINGLE FAMILY MOBILE HOME (ATTACHED TO LAND)

B1: MULTIFAMILY RESIDENTIAL APARTMENTS

B2: MULTIFAMILY RESIDENTIAL DUPLEX, TRIPLEX, FOURPLEX

C1: REAL PROPERTY: VACANT LOTS AND LAND TRACTS (PLATTED) (RESIDENTIAL, COMMERCIAL, INDUSTRIAL)

C2: REAL PROPERTY: COLONIA LOTS AND LAND TRACTS

**D1: REAL PROPERTY: QUALIFIED OPEN-SPACE LAND**

**D1W: WILDLIFE MANAGEMENT**

**D2: REAL PROPERTY: FARM AND RANCH IMPROVEMENTS ON QUALIFIED OPEN-SPACE LAND**

**D4: NON-QUALIFIED LAND/ROADS (TAXABLE)**

**E1: SINGLE FAMILY RESIDENTIAL ON FARM/RANCH**

**E2: SINGLE FAMILY MH (MH LINKED)**

**E3: AUXILIARY IMPROVEMENT (NO AG, NO RESIDENCE)**

**E4: SINGLE FAMILY MH (ATTACHED TO LAND)**

**E5: RURAL LAND**

**F1: REAL PROPERTY: COMMERCIAL**

**F2: REAL PROPERTY: INDUSTRIAL AND MANUFACTURING**

**G1: REAL PROPERTY: OIL AND GAS**

**G2: REAL PROPERTY: MINERALS**

**G3: REAL PROPERTY: OTHER SUB-SURFACE INTERESTS IN LAND**

**H1: TANGIBLE PERSONAL PROPERTY: PERSONAL VEHICLES, NOT USED FOR BUSINESS**

**H2: TANGIBLE PERSONAL PROPERTY: GOODS IN TRANSIT**

**J: REAL AND TANGIBLE PERSONAL PROPERTY: UTILITIES**

**L1: PERSONAL PROPERTY: COMMERCIAL**

**L2: PERSONAL PROPERTY: INDUSTRIAL AND MANUFACTURING**

**M1: AIRCRAFT**

**M2: OTHER TANGIBLE PERSONAL PROPERTY**

**M3: MOBILE HOMES ON NON-OWNED LAND**

**N: INTANGIBLE PERSONAL PROPERTY ONLY**

**O: REAL PROPERTY: RESIDENTIAL INVENTORY**

**S: SPECIAL INVENTORY**

**X: TOTALLY EXEMPT PROPERTY AND SUBCATEGORIES**



XA 11.111 PUBLIC PROPERTY FOR HOUSING INDIGENT PERSONS  
 XB 11.145 INCOME PRODUCING TANGIBLE PERSONAL PROPERTY VALUED UNDER \$500  
 XC 11.146 MINERAL INTEREST PROPERTY VALUED UNDER \$500  
 XD 11.151 IMPROVING PROPERTY FOR HOUSING WITH VOLUNTEER LABOR  
 XE 11.182 COMMUNITY HOUSING DEVELOPMENT ORGANIZATIONS  
 XF 11.183 ASSISTING AMBULATORY HEALTH CARE CENTERS  
 XG 11.184 PRIMARILY PERFORMING CHARITABLE FUNCTIONS  
 XH 11.185 DEVELOPING MODEL COLONIA SUBDIVISIONS  
 XI 11.119 YOUTH SPIRITUAL, MENTAL, AND PHYSICAL DEVELOPMENT ORGANIZATIONS  
 XJ 11.21 PRIVATE SCHOOLS  
 XI 11.231 ORG'S PROVIDING ECONOMIC DEVELOP SERVICES TO LOCAL COMMUNIT  
 YXN1 11.25 MARINE CARGO CONTAINERS  
 XN 11.252 MOTOR VEHICLES LEASED FOR PERSONAL USE  
 XO 11.254 MOTOR VEHICLES FOR INCOME PRODUCTION AND PERSONAL USE  
 XP 11.271 OFFSHORE DRILLING EQUIPMENT NOT IN USE  
 XQ 11.29 INTRACOASTAL WATERWAY DREDGE DISPOSAL SITE  
 XR 11.50 NONPROFIT WATER OR WASTEWATER CORPORATION  
 XS 11.53 RAW COCOA AND GREEN COFFEE HELD IN HARRIS COUNTY  
 XT 11.54 LIMITATION ON TAXES IN CERTAIN MUNICIPALITIES  
 XU 11.23 MISCELLANEOUS EXEMPTIONS  
 XV OTHER EXEMPTIONS (PUBLIC PROPERTY, RELIGIOUS ORG, CHARITABLE ORG AND OTHERS)

## 2021 Concho County Value By PTD Code

Total Number of Parcels: **9,441**

PTD Code		Market Value	Land Value
By Property Type		Total	Total
A	Real Property: Single-family Residential	74,986,606	4,287,260
B	Real Property: Multifamily Residential	706,050	0
C1	Real Property: Vacant Lots and Tracts	6,787,744	5,330,564
C2	Real Property: Colonia Lots and Tracts	0	0
D1	Real Property: Qualified Open-space Land	820,977,613	
D2	Real Property: Farm and Ranch Improvements on Qualified Open-space Land	4,737,039	
E	Real Property: Rural Land, not Qualified for Open-space Appraisal, and Residential Improvements	90,523,449	24,105,235
F1	Real Property: Commercial	14,477,662	788,890
F2	Real Property: Industrial	98,481,008	630,278
G	Real Property: Oil and Gas, Minerals and Other Subsurface Interests	12,044,280	0
H1	Tangible Personal Property: Personal Vehicles, Not Used for Business Purposes	0	0
H2	Tangible Personal Property: Goods in Transit	0	0
J	Real and Personal Property: Utilities	128,015,540	0
L1	Personal Property: Commercial	4,157,720	0
L2	Personal Property: Industrial and Manufacturing	634,733,870	0
M	Mobile Homes and Other Tangible Personal Property	1,262,960	0
N	Intangible Personal Property	0	0
O	Real Property: Residential Inventory	386,870	383,820
S	Special Inventory	0	0
X	Exempt Property	31,886,940	25,476,730

### CAD NEW CONSTRUCTION DETAIL

	New Value
2018	\$4,673,376
2019	\$2,416,240
2020	\$857,400
2021	\$551,060

## Partial Exemptions

### Texas Property Tax Code Sec. 11.46 Compilation of Partial Exemptions.

Each year the chief appraiser shall compile and make available to the public a list showing for each taxing unit in the district the number of each kind of partial exemption allowed in that tax year and the total assessed value of each taxing unit that is exempted by each kind of partial exemption.

(Enacted by Acts 1979, 66th Leg., Ch 841 (SB/ 621), § 1, effective January 1, 1982;  
am. Acts 1981, 67th Leg., 1st CS., Ch. 13 (HB. 30), § 45, effective January 1, 1982.)

<b>Concho County</b>			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	34	\$352,585
	Disabled Veteran Homestead		
DVH	100%	15	\$1,367,700
DVS	Disabled Veteran 100% Over 65	0	\$0.0
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
<b>City of Paint Rock</b>			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	5	\$43,070
	Disabled Veteran Homestead		
DVH	100%	1	\$41,760
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
<b>City of Eden</b>			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	14	\$145,060
	Disabled Veteran Homestead		
DVH	100%	7	\$631,540
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
<b>P.R. I.S.D.</b>			
D	Disabled	4	\$40,000
D V 1-4	Disabled Veteran General	6	\$55,070
	Disabled Veteran Homestead		
DVH	100%	3	\$242,580
DVS	Disabled Veteran 100% Over 65	3	\$36,000
H	Homestead	230	\$5,363,847
OV65	Over 65	114	\$1,092,590

<b>Eden C.I.S.D.</b>			
D	Disabled	18	\$156,990
D V 1-4	Disabled Veteran General	13	\$117,405
	Disabled Veteran Homestead		
DVH	100%	10	\$765,560
DVS	Disabled Veteran 100% Over 65	12	\$131,850
H	Homestead	437	\$10,190,840
OV65	Over 65	200	\$1,879,923
<b>Lateral Road</b>			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	34	\$352,585
	Disabled Veteran Homestead		
DVH	100%	14	\$1,321,560
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	681	\$1,980,437
OV65	Over 65	0	\$0.00
<b>Concho County Hospital</b>			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	34	\$352,585
	Disabled Veteran Homestead		
DVH	100%	15	\$1,367,700
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
<b>Lipan-Kickapoo WD</b>			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	14	\$152,455
	Disabled Veteran Homestead		
DVH	100%	7	\$694,400
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00
<b>Hickory WD</b>			
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	15	\$157,060
	Disabled Veteran Homestead		
DVH	100%	7	\$631,540
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	0	\$0.00
OV65	Over 65	0	\$0.00

		<b>Brady I.S.D.</b>	
D	Disabled	0	\$0.00
D V 1-4	Disabled Veteran General	0	\$0.00
	Disabled Veteran Homestead		
DVH	100%	0	\$0.00
DVS	Disabled Veteran 100% Over 65	0	\$0.00
H	Homestead	14	\$350,000
OV65	Over 65	13	\$130,000

### CCAD Funding Sources

Funding for the CCAD is proportionately shared among all the taxing units located within the county. The CCAD's annual budget is reviewed and ultimately approved by the board of directors. Participating taxing units pay for the CCAD operations. The board of director's financial responsibilities include adopting the annual operating budget; selecting a district depository; purchasing and contracting; transferring, constructing and renovating real property; and providing for an independent audit.

	<b>Total Operating Budget</b>	<b>CCAD Number of Employees</b>
<b>CCAD Budget</b>		
2017	<b>\$312,394</b>	<b>3</b>
2018	<b>\$328,622</b>	<b>3</b>
2019	<b>\$326,452</b>	<b>3</b>
2020	<b>\$344,322</b>	<b>3</b>
2021	<b>\$329,930</b>	<b>3</b>