

CONCHO CENTRAL APPRAISAL DISTRICT



2022 ANNUAL REPORT

121 South Roberts Street Paint Rock, Texas 76866

www.conchocad.org

From the Chief Appraiser

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 2022, Concho CAD successfully certified a timely and accurate appraisal roll. It is our highest priority to efficiently serve our taxing units and 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 to 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 suggestions 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 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 CAD 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 9,515 accounts, covering 994 square miles within Concho County, with a total market value of \$2,326,509,653 billion dollars. 7,440 of those accounts are classified as Real property, 227 accounts are classified as Personal property and 1,848 accounts are classified as Industrial and Mineral.

REAL ESTATE APPRAISAL ACTIVITY FOR 2022

Eagle Appraisal & Consulting looked at the properties in Paint Rock ISD for adjustments on 2022 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 2022. Thomas Y Pickett's appraisers analyzed 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 15th with extensions on May 15th. 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 25th.

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 contact 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 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 2022, 601 appeals were filed. Of that number, only 134 people appeared before the appraisal review board and received an order, 398 appeals were settled or withdrawn, and 69 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 2022 board members include:

Shelley Hyles, Chairman

Jenifer Gierisch, Secretary

Grover Hall

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 2022 board members include:

Shiloh Alastuey, Chairman

Phyllis Lovell, Secretary

Ernest Torres Jr.

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 2022 Agricultural Advisory Board members include:

Al Lovell

James Pfluger

Joyce Weishuhn

RELEVANT OPERATIONS DATA

Staffing/Departments

The Concho Central Appraisal District staff consists of 4 full-time employees. The 4 employee's positions are:

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

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

PROPERTY COUNT

| ENTITY | 2020 | 2021 | 2022 |
|---------------------|------|------|------|
| Concho County | 9137 | 9441 | 9509 |
| Lateral Road | 9137 | 9441 | 9509 |
| Concho Co Hosp Dist | 9137 | 9441 | 9509 |
| City of Paint Rock | 396 | 395 | 389 |
| City of Eden | 1217 | 1217 | 1225 |
| PRISD | 3263 | 3357 | 3395 |
| ECISD | 5296 | 5503 | 5540 |
| BISD | 552 | 557 | 581 |
| Lipan-Kickapoo WD | 6855 | 7203 | 7283 |
| Hickory WD | 1776 | 1871 | 1875 |

State Codes

A: REAL PROPERTY: SINGLE-FAMILY RESIDENTIAL

B: REAL PROPERTY: MULTIFAMILY RESIDENTIAL

C1: REAL PROPERTY: VACANT LOTS AND LAND TRACTS

C2: REAL PROPERTY: COLONIA LOTS AND LAND TRACTS

D1: REAL PROPERTY: QUALIFIED OPEN-SPACE LAND

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

E1: REAL PROPERTY: RURAL LAND, NOT QUALIFIED FOR OPEN-SPACE APPRAISAL, AND RESIDENTIAL IMPROVEMENTS

F1: REAL PROPERTY: COMMERCIAL

F2: REAL PROPERTY: INDUSTRIAL AND MANUFACTURING

G: REAL PROPERTY: OIL AND GAS

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

M: MOBILE HOMES AND OTHER TANGIBLE PERSONAL PROPERTY

N: INTANGIBLE PERSONAL PROPERTY ONLY

O: REAL PROPERTY: RESIDENTIAL INVENTORY

S: SPECIAL INVENTORY

X: TOTALLY EXEMPT PROPERTY

| 2022 Concho County Value By PTD Code | | Count | Value |
|---|--|--------------|--------------|
| A | Real Property: Single-family Residential | 1,218 | 87,239,059 |
| B | Real Property: Multifamily Residential | 1 | 706,050 |
| C | Real Property: Vacant Lots and Tracts | 1,040 | 6,472,314 |
| D1 | Real Property: Qualified Open-space Land | 2,134 | 564,316,833 |
| D2 | Real Property: Farm and Ranch Improvements on Qualified Open-space Land | 423 | 47,569,891 |
| E | Real Property: Rural Land, not Qualified for Open-space Appraisal, and Residential Improvements | 1,340 | 83,598,471 |
| F1 | Real Property: Commercial | 278 | 882,269,787 |
| F2 | Real Property: Industrial | 98,481,008 | 630,278 |
| G | Real Property: Oil and Gas, Minerals and Other Subsurface Interests | 815 | 22,685,990 |
| 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 | 36 | 122,967,060 |
| L1 | Personal Property: Commercial | 152 | 5,078,740 |
| L2 | Personal Property: Industrial and Manufacturing | 108 | 31,682,224 |
| M | Mobile Homes and Other Tangible Personal Property | 32 | 1,283,990 |
| N | Intangible Personal Property | 0 | 0 |
| O | Real Property: Residential Inventory | 19 | 505,804 |
| S | Special Inventory | 0 | 0 |
| X | Exempt Property | 380 | 37,860,700 |

| CAD NEW CONTRUCTION DETAIL | |
|-----------------------------------|------------------|
| | New Value |
| 2019 | \$2,416,240 |
| 2020 | \$857,400 |
| 2021 | \$551,060 |
| 2022 | \$1,434,200 |

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.)

| Concho County | | | |
|---------------------------|-------------------------------|----|-------------|
| D | Disabled | 0 | \$0.00 |
| D V 1- 4 | Disabled Veteran General | 41 | \$414,215 |
| | Disabled Veteran Homestead | | |
| DVH | 100% | 18 | \$1,769,679 |
| DVS | Disabled Veteran 100% Over 65 | 0 | \$0.0 |
| H | Homestead | 0 | \$0.00 |
| OV65 | Over 65 | 0 | \$0.00 |
| City of Paint Rock | | | |
| D | Disabled | 0 | \$0.00 |
| D V 1- 4 | Disabled Veteran General | 6 | \$65,500 |
| | Disabled Veteran Homestead | | |
| DVH | 100% | 1 | \$45,930 |
| DVS | Disabled Veteran 100% Over 65 | 0 | \$0.00 |
| H | Homestead | 0 | \$0.00 |
| OV65 | Over 65 | 0 | \$0.00 |
| City of Eden | | | |
| D | Disabled | 0 | \$0.00 |
| D V 1- 4 | Disabled Veteran General | 17 | \$164,560 |
| | Disabled Veteran Homestead | | |
| DVH | 100% | 9 | \$821,461 |
| DVS | Disabled Veteran 100% Over 65 | 0 | \$0.00 |
| H | Homestead | 0 | \$0.00 |
| OV65 | Over 65 | 0 | \$0.00 |

| | | P.R. I.S.D. | |
|----------|-------------------------------|-----------------------------------|-------------|
| D | Disabled | 2 | \$20,000 |
| D V 1- 4 | Disabled Veteran General | 7 | \$75,830 |
| | Disabled Veteran Homestead | | |
| DVH | 100% | 3 | \$314,580 |
| DVS | Disabled Veteran 100% Over 65 | 3 | \$36,000 |
| H | Homestead | 129 | \$4,474,252 |
| OV65 | Over 65 | 120 | \$4,367,840 |
| | | Eden C.I.S.D. | |
| D | Disabled | 10 | \$100,000 |
| D V 1- 4 | Disabled Veteran General | 18 | \$138,125 |
| | Disabled Veteran Homestead | | |
| DVH | 100% | 12 | \$745,059 |
| DVS | Disabled Veteran 100% Over 65 | 8 | \$79,926 |
| H | Homestead | 213 | \$7,387,309 |
| OV65 | Over 65 | 227 | \$8,206,557 |
| | | Lateral Road | |
| D | Disabled | 0 | \$0.00 |
| D V 1- 4 | Disabled Veteran General | 41 | \$414,215 |
| | Disabled Veteran Homestead | | |
| DVH | 100% | 18 | \$1,769,679 |
| DVS | Disabled Veteran 100% Over 65 | 0 | \$0.00 |
| H | Homestead | 703 | \$2,021,838 |
| OV65 | Over 65 | 0 | \$0.00 |
| | | Concho County Hospital | |
| D | Disabled | 0 | \$0.00 |
| D V 1- 4 | Disabled Veteran General | 41 | \$414,215 |
| | Disabled Veteran Homestead | | |
| DVH | 100% | 18 | \$1,769,679 |
| DVS | Disabled Veteran 100% Over 65 | 0 | \$0.00 |
| H | Homestead | 0 | \$0.00 |
| OV65 | Over 65 | 0 | \$0.00 |
| | | Lipan-Kickapoo WD | |
| D | Disabled | 0 | \$0.00 |
| D V 1- 4 | Disabled Veteran General | 17 | \$172,155 |
| | Disabled Veteran Homestead | | |
| DVH | 100% | 8 | \$902,288 |
| DVS | Disabled Veteran 100% Over 65 | 0 | \$0.00 |
| H | Homestead | 0 | \$0.00 |
| OV65 | Over 65 | 0 | \$0.00 |

| | | Hickory WD | |
|----------|-------------------------------|-------------------|-----------|
| D | Disabled | 0 | \$0.00 |
| D V 1- 4 | Disabled Veteran General | 18 | \$176,560 |
| | Disabled Veteran Homestead | | |
| DVH | 100% | 9 | \$821,461 |
| DVS | Disabled Veteran 100% Over 65 | 0 | \$0.00 |
| H | Homestead | 0 | \$0.00 |
| OV65 | Over 65 | 0 | \$0.00 |

| | | Brady I.S.D. | |
|----------|-------------------------------|---------------------|-----------|
| D | Disabled | 0 | \$0.00 |
| D V 1- 4 | Disabled Veteran General | 0 | \$0.00 |
| | Disabled Veteran Homestead | | |
| DVH | 100% | 1 | \$47,200 |
| DVS | Disabled Veteran 100% Over 65 | 0 | \$0.00 |
| H | Homestead | 3 | \$113,534 |
| OV65 | Over 65 | 11 | \$440,000 |

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 directors’ 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.

| | Total Operating Budget | CCAD Number of Employees |
|--------------------|-------------------------------|---------------------------------|
| CCAD Budget | | |
| 2018 | \$338,622 | 3 |
| 2019 | \$326,452 | 3 |
| 2020 | \$344,322 | 3 |
| 2021 | \$329,930 | 3 |
| 2022 | \$406,984 | 4 |

