

LOCAL ANNUAL REPORT 2023

Central Appraisal District of Nolan County

Table of Contents

Introduction 1

Number of Parcels in the CAD 2

Total Value 3

Uses of Property 4

Types of Property 5

Exemption Data 6

Appeal Data 7

Ratio Study Analysis 8

New Construction 9

Legislative Changes 10

Relevant Operations Data 11

INTRODUCTION

The purpose of this annual report is to provide a summary of activities and accomplishments of the Central Appraisal District of Nolan County (Nolan CAD) in the valuation and revaluation of taxable property within Nolan County at the time of the Appraisal Roll Certification on July 20, 2023. This report attempts to comply with the IAAO Standard on Public Relations.

Nolan CAD is a Central Appraisal District formed by the Texas Legislature in 1979 and is charged with the appraisal of all taxable property within the District's boundaries. Covering 914 square miles in the West Central Region, Nolan CAD consists of 12 taxing entities named below:

- City of Blackwell
- City of Roscoe
- City of Sweetwater
- Blackwell Consolidated Independent School District
- Highland Independent School District
- Roscoe Independent School District
- Sweetwater Independent School District
- Trent Independent School District
- Nolan County
- Nolan County Hospital District
- Wes-Tex Groundwater Conservation District
- Valley Creek Water Control District

Current state law, set out in Section 6.02 (a) of the Texas Property Tax Code, mandates that appraisal district boundaries are the same as the county's boundaries.

Total Number of Parcels in the CAD

Category	Description	Number of Parcels
A	Single Family Residential	5201
B	Multi-Family Residential	52
C	Vacant Lots	2,002
D	Rural Land in Ag Use and Improvements	3,531
E	Rural Land not in Ag Use and Improvements	1,560
F	Commercial/Industrial Real	844
G	Oil, Gas and other Minerals	5521
J	Utilities	633
L	Personal Property	828
M	Mobile Homes	273
O	Residential Inventory	0
S	Special Inventory	8
X	Exempt Property	3643
Total		24,096

Total Market Value in the CAD

Real Property		
	Homestead Real	29,264,790
	Non-Homestead Real	86,065,840
	Production Market Value	681,405,140
	Homestead Improvements	527,866,910
	New Homestead Improvements	1,489,540
	Non-Homestead Improvements	398,953,539
	New Non-Homestead Improvements	3,386,280
Personal Property		
	Homestead Personal	9,088,420
	New Personal	0
	Non-Homestead Personal	136,144,707
	New Non-Homestead Personal	126,460
Mineral Property		
	Mineral Value	71,079,990
	Inventory Real	927,710,110
	Inventory Personal	1,438,939,460
Total Real Market Value		4,311,521,186

Uses of Property

There are a variety of property uses in Nolan County. Following is a breakdown of the use of property in the district.

	2023	2022
Taxable Value of All Property in the County	2,787,106,143	2,496,394,685
Total Taxable Value of Wind Farms	465,804,300	496,041,410
Percentage of Taxable Value that is Wind Farms	16.7128%	19.8073%
Taxable Value of All Property in the County	2,787,106,143	2,496,394,685
Total Taxable Value of Other Commercial Property	1,695,298,137	666,121,807
Percentage of Taxable Value that is Other Commercial Property	60.8265%	26.6833%
Taxable Value of All Property in the County	2,787,106,143	2,496,394,685
Total Taxable Value of Oil and Gas Property	70,361,000	73,200,280
Percentage of Taxable Value that is Oil and Gas	2.5245%	2.0932%
Taxable Value of All Property in the County	2,787,106,143	2,496,394,685
Total Taxable Value of Residential Property	555,642,706	524,853,701
Percentage of Taxable Value that is Residential Property	19.9362%	21.0244%

Types of Property

Overview of Types of Properties Appraised

There are four major categories of property appraised by Nolan CAD. These categories are:

Real

- Residential (Single and Multi-family)
- Commercial/Industrial
- Vacant lots (Residential and Commercial)
- Vacant rural land and improvements on rural land

Personal

- Income producing business personal property
- Industrial personal properties

Minerals

- Oil and Gas

Utilities

- Telephone companies
- Cable companies
- Electrical Companies
- Fiber Optics
- Railroads
- Pipelines
- Miscellaneous Other Utilities

The Property Tax Assistance Division of the State Comptroller's Office requires properties to be identified by type using a standard identification code.

Exemption Data

Type of Exemption	Number of Parcels	Total Value Exempt
Absolute		620,530
Partial		1,432,530
Other Value Loss		
Productivity Value Loss	3031	643,051,140
10% Cap Loss	2,382	41,215,110
Less than \$2500.00 value	2,681	341,305
Pollution Control	96	56,842,980
Abated Value	6	517,806,700
Homestead		
Blackwell CISD	199	13,495,810
Highland ISD	110	9,492,480
Roscoe ISD	444	32,050,870
Sweetwater ISD	2561	181,054,810
Trent ISD	23	1,827,600
Over 65		
Blackwell CISD	50	466,060
Highland ISD	31	291,870
Roscoe ISD	85	788,430
Sweetwater ISD	475	4,467,940
Trent ISD	5	39,960
Disabled		
Blackwell CISD	0	0
Highland ISD	1	3,170
Roscoe ISD	5	33,330
Sweetwater ISD	8	72,010
Trent ISD	0	0
100 % Disabled Veteran		
Entire County	72	10,663,700
Disabled Veteran		
Entire County	106	1,143,140
Local Option Over 65		
City of Roscoe	154	745,840
City of Sweetwater	980	4,824,230
Sweetwater ISD	418	2,022,900
Nolan County	1596	15,521,920
Hospital District	1596	15,521,920

Appeal Data

2023 Appraisal Review Board Statistics	
Protested	757
Withdrawn	166
Settled Informally with CAD	366
No Show to Protest Hearing	102
Appeared Before ARB	186
ARB No Change to Value	28
ARB Lowered Value	27

Ratio Study Analysis

Following are the results of the 2022 Property Value Study conducted by the Comptroller's Office.

School District	Weighted Mean Ratio							Local Value Granted
	A	D1	E	F1	G	J	L	
Blackwell CISD			.8296		1.0013			YES
Highland ISD			1.1382		.9968			YES
Roscoe ISD	.9958		.7964				1.0015	YES
Sweetwater ISD	.9868		.9419	.8786			.9898	YES
Trent ISD			.6952					NO

Sweetwater, Highland, Roscoe, Blackwell and Trent school districts were evaluated in the 2022 PVS study. Sweetwater ISD, Highland ISD, Roscoe ISD, and Blackwell CISD results were found Valid. Trent ISD results were found Invalid.

Trent ISD received state value. Sweetwater ISD received local value following the 2020 Property Value Study and is in the first year of grace. It is the goal of the district to achieve an overall ratio of +or- 5% of 100, and a coefficient of dispersion less than 15%.

New Construction

Jurisdiction	New Market Value	New Taxable Value
City of Blackwell	147,920	147,920
City of Roscoe	835,410	835,410
City of Sweetwater	2,826,070	2,826,070
Blackwell CISD	574,920	574,920
Highland ISD	436,710	344,810
Roscoe ISD	1,221,540	1,221,540
Sweetwater ISD	123,768,030	123,761,280
Trent ISD	1,080	1,080
Nolan County	126,002,280	126,220,280
Hospital District	126,002,280	126,002,280
Wes-Tex Groundwater	126,002,280	126,002,280
Valley Creek Water	0	0

Legislative Changes

88th- Texas Legislature – Property Tax Law Changes 2023 – Highlights

Exemptions:

SB 2 – tax relief through tax rate compression, an increase in residence homestead, and limited growth in appraised values

HB 456 – some charitable organizations eligible for exemptions for mineral interest they own, including royalty interests reference 11.18(d) for qualifying functions

SJR 64 – county or city may exempt some of all value of child-care facilities; exemption specified by the county or city must be at least 50%. The lessor must pass tax savings onto the childcare facilities and provide affidavit verify that savings were passed on to the appraisal district

SB 1439 – in the event an over 65 homeowner dies, leaving the homestead to the surviving spouse, the spouse will inherit the exemption without having to file a new exemption application

SB 1801 – an appraisal district must review each homestead exemption at least once every five years to confirm exemption qualification still exists

Appraisals:

HB 260 – an appraisal district must consider land adjacent to disease or pest areas when performing net to land calculations for 1-d-1 land

SB 1191 - if a 1-d-1 property owner dies, the surviving spouse or child may file the application any time before the taxes become delinquent for the year in question and the late application will not incur a penalty

Appraisal Districts and ARBs:

HB 796 – an appraisal district must establish an online database containing information on every hearing conducted by ARB and provide an update by 1 October each year

HB 1228 – property owners can require electronic delivery of notices and communications from the tax official, the comptroller form must be submitted to the tax official

HB 3207 – ag advisory board members no longer must be residents of the district but must own land qualifying for special appraisal within the district

HB 4101 – bill expands limited binding arbitration

SB 2355 – changes the filing process for the property owner to appeal an ARB order through binding arbitration; the owner must file the arbitration with the comptroller and no longer the appraisal district

Relevant Operations Data

During 2023, the following 9 personnel were employed by Nolan CAD. The total allocated for personnel expenses in the 2023 budget was \$586,440.28.

Stephanie Bock – Chief Appraiser

Donna Gotcher – Chief Financial Officer & ARB Coordinator

Valda Henderson – Deputy Records Officer (Part Time)

Rhonda Feagan – Ownership & Exemptions Specialist

Robert DeLeon – Appraiser

Ruben Hurt – Appraiser

Lauren Rodriguz – Taxpayer Assistance Supervisor

Misty Lujan – Appraisal Support Technician

Stella Garcia – Cashier (separated 20 October 2023)

The district has utilizes Mobile Assessor tablets to assist in the field appraisal process.

The district's total budget for 2023 was \$1,050,039.28. This was an increase of \$172,601.85 from the 2022 budget.