

LOCAL ANNUAL REPORT 2022

Central Appraisal District of Nolan County

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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 22, 2022. 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	5219
B	Multi-Family Residential	51
C	Vacant Lots	1,997
D	Rural Land in Ag Use and Improvements	3,490
E	Rural Land not in Ag Use and Improvements	1,412
F	Commercial/Industrial Real	855
G	Oil, Gas and other Minerals	5542
J	Utilities	628
L	Personal Property	877
M	Mobile Homes	281
O	Residential Inventory	5
S	Special Inventory	9
X	Exempt Property	3457
Total		23,053

Total Market Value in the CAD

Real Property		
	Homestead Real	28,619,300
	Non-Homestead Real	117,644,910
	Production Market Value	567,540,490
	Homestead Improvements	468,467,930
	New Homestead Improvements	1,705,413
	Non-Homestead Improvements	371,089,227
	New Non-Homestead Improvements	995,670
Personal Property		
	Homestead Personal	7,553,210
	New Personal	170,820
	Non-Homestead Personal	106,613,852
	New Non-Homestead Personal	434,650
Mineral Property		
	Mineral Value	74,453,740
	Inventory Real	938,986,890
	Inventory Personal	1,223,252,210
Total Real Market Value		3,923,950,759

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.

	2022	2021
Taxable Value of All Property in the County	2,496,394,685	2,256,395,019
Total Taxable Value of Wind Farms	496,041,410	696,337,200
Percentage of Taxable Value that is Wind Farms	19.8073%	30.8606%
Taxable Value of All Property in the County	2,496,394,685	2,256,395,019
Total Taxable Value of Other Commercial Property	666,121,807	1,049,840,744
Percentage of Taxable Value that is Other Commercial Property	26.6833%	46.5273%
Taxable Value of All Property in the County	2,496,394,685	2,256,395,019
Total Taxable Value of Oil and Gas Property	73,200,280	42,100,330
Percentage of Taxable Value that is Oil and Gas	2.0932%	1.8658%
Taxable Value of All Property in the County	2,496,394,685	2,256,395,019
Total Taxable Value of Residential Property	524,853,701	445,622,116
Percentage of Taxable Value that is Residential Property	21.0244%	19.7492%

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	1051	234,892,344
Other Value Loss		
Productivity Value Loss	2,952	521,546,840
10% Cap Loss	2,145	34,999,920
Less than \$2500.00 value	2,383	195,470
Pollution Control	78	18,699,760
Abated Value	6	610,833,610
Homestead		
Blackwell CISD	202	6,799,630
Highland ISD	106	3,999,330
Roscoe ISD	438	15,862,710
Sweetwater ISD	2,556	92,537,690
Trent ISD	25	895,180
Over 65		
City of Roscoe	158	759,450
City of Sweetwater	986	4,855,410
Blackwell CISD	95	845,170
Highland ISD	43	419,420
Roscoe ISD	166	1,532,890
Sweetwater ISD	933	8,655,710
Trent ISD	12	100,490
Disabled		
Blackwell CISD	3	28,980
Highland ISD	1	10,000
Roscoe ISD	7	58,500
Sweetwater ISD	38	327,350
Trent ISD	0	0
100 % Disabled Veteran		
Entire County	61	7,447,200
Disabled Veteran		
Entire County	109	1,182,750
Local Option Over 65		
Sweetwater ISD	800	3,825,890
Nolan County	1,604	15,613,850
Hospital District	1,604	15,613,850

Appeal Data

2022 Appraisal Review Board Statistics	
Protested	867
Withdrawn	168
Settled Informally with CAD	469
No Show to Protest Hearing	100
Appeared Before ARB	41
ARB No Change to Value	9
ARB Lowered Value	32

Ratio Study Analysis

Following are the results of the 2020 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			1.0732		.9997			YES
Highland ISD			1.0472		.9799			YES
Roscoe ISD	.9655		.9730				1.0663	YES
Sweetwater ISD	.8646		.9350	.975			1.4699	NO
Trent ISD			.9744		.9964			YES

Sweetwater, Highland, Roscoe, Blackwell and Trent school districts were evaluated in the 2020 PVS study. Sweetwater ISD, Highland ISD and Trent ISD results findings were found Invalid. Roscoe and Blackwell results were found Valid.

Sweetwater ISD received state value. Highland ISD and Trent ISD received local value following the 2020 Property Value Study and are 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	86,270	86,270
City of Roscoe	128,230	128,230
City of Sweetwater	1,517,643	1,509,833
Blackwell CISD	310,000	310,000
Highland ISD	216,980	216,980
Roscoe ISD	134,960	134,960
Sweetwater ISD	2,621,383	2,506,303
Trent ISD	23,230	23,230
Nolan County	3,306,553	3,298,743
Hospital District	3,306,553	3,298,743
Wes-Tex Groundwater	3,306,553	3,298,743
Valley Creek Water	152,140	152,140

Legislative Changes

87th- Texas Legislature – Property Tax Law Changes 2021 – Highlights

Local appraisal – Section 25

Amended Chapter 467, Acts of the 86th Legislature, Regular Session, 2019 to add the following individuals to confidentiality of certain home address information:

- An elected public officer (**HB 1082**)
- A current or former United States attorney, assistant United States attorney, federal public defender, deputy federal public defender, or assistant federal public defender and the spouse and child of the attorney or public defender (**SB 56**)
- A current or honorably retired county jailer as defined by Occupations Code Section 1701.001; (**SB 841**)
- A current or honorably retired police officer or inspector of the United States Federal Protective Service (**SB 841**)
- A federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, a state judge, or a family member of a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service or a state judge (**SB 1134**)

HB 2941 – Appraisal review board members in all counties are appointed by the local administrative judge

SB 1449 – taxable value of tangible personal property increased from \$500 to \$2500

SB 8 (2nd CS) – Section 26 tax exemption prorated for the portion of the year the owner is qualified for the homestead exemption

SB 8 (2nd CS) – Section 11 an individual who acquires property after Jan 1 of a tax year may receive a residence homestead exemption on the property for the applicable portion of the year in which qualified.

SB 1 (3rd CS) – Section 11 increase existing mandatory homestead exemption on school district property from \$25,000 to \$40,000 (effective May 7, 2022, contingent on voter approval of SJR 2)

HB 2535 – exclude the value of chicken coops or rabbit pens used for noncommercial production of food for personal consumption from market value of real property

HB 3833 – decrease the rollback period from 5 to 3 years and remove the requirement for interest imposed on a taxpayer when there is a change of use

HB 988 – notice of protest form to permit a property owner to request that the protest be heard by a single-member panel

HB 988 – require appraisal office to hold an informal conference with each property owner before the hearing on the protest

Relevant Operations Data

During 2022, the following 8 personnel were employed by Nolan CAD. The total allocated for personnel expenses in the 2022 budget was \$599,737.43.

Stephanie Bock – Chief Appraiser

Brenda Klepper – Chief Appraiser – Retired April 30, 2022

Donna Gotcher – Chief Financial Officer & ARB Coordinator

Valda Henderson – Deputy Records Officer

Robert DeLeon – Appraiser

Ruben Hurt – Appraiser

Rhonda Feagan – Head Cashier

Stella Garcia - Cashier

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

The district's total budget for 2022 was \$977,537.43. This was an increase of \$101,210.85 from the 2021 budget.