



Morris County Appraisal District

2020 Annual Report

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The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties' information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of The Texas Constitution defines five basic rules for property taxes:

- Property taxes must be equal and uniform
- Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions". There are limited exceptions to this rule, such as productivity value for agricultural land.
- Each property must have a single appraised value.
- All property is taxable unless federal or state law exempts it from taxation
- Property owners have the right to reasonable notice of increases in the appraised value of their property.

The Morris County Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property with county boundaries. Prior to the creation of central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units elected officials.

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 Registration and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

If you have questions about information contained in this report, contact Summer Golden, Chief Appraiser/Administrator Email sgolden@morriscad.com

**MORRIS COUNTY APPRAISAL DISTRICT
Certified Market Value**

	2018	2019	2020
Morris County	1,131,827,100	1,213,619,840	1,236,141,086
NTCC	1,131,827,100	1,213,609,840	1,236,141,086
City of Daingerfield	146,296,470	146,263,920	153,874,790
City of Lone Star	56,722,350	58,458,190	61,918,306
City of Naples	66,239,180	73,879,000	80,005,980
City of Omaha	36,166,540	37,192,450	39,673,656
Daingerfield-Lone Star ISD	680,572,940	718,669,530	742,219,510
Pewitt ISD	379,262,900	398,642,910	420,512,096
Hughes Springs ISD	71,838,860	96,297,400	73,409,480
City of Hughes Springs	1,249,580	1,272,820	1,305,390

Net Taxable Value

	2018	2019	2020
Morris County	780,744,180	859,406,780	864,174,000
NTCC	762,650,490	841,460,930	846,059,660
City of Daingerfield	108,702,080	109,040,260	113,482,780
City of Lone Star	49,201,070	50,393,040	53,157,170
City of Naples	55,508,670	63,226,370	68,243,810
City of Omaha	30,427,330	31,327,520	33,009,826
Daingerfield-Lone Star ISD	442,959,670	479,960,140	495,354,993
Pewitt ISD	195,886,430	214,550,410	228,078,436
Hughes Springs ISD	64,680,800	89,039,580	66,085,400
City of Hughes Springs	1,249,580	1,272,820	1,305,390

Average Market Value - Single Family Residence

	2018	2019	2020
Morris County	59,657	74,407	93,445
NTCC	57,604	74,407	93,445
City of Daingerfield	54,098	74,407	72,676
City of Lone Star	51,765	78,292	82,387
City of Naples	54,043	74,121	86,593
City of Omaha	62,807	74,965	81,855

Daingerfield-Lone Star ISD	57,027	74,773	90,263
Pewitt ISD	59,359	74,320	100,366
Hughes Springs ISD	40,261	50,536	53,634
City of Hughes Springs	0	0	0

Average Taxable Value - Single Family Residence

	2018	2019	2020
Morris County	54,111	73,826	90,797
NTCC	52,359	68,826	85,797
City of Daingerfield	53,920	67,525	70,864
City of Lone Star	48,346	74,774	79,965
City of Naples	56,496	73,949	81,996
City of Omaha	60,379	74,519	79,623
Daingerfield-Lone Star ISD	40,002	49,097	63,128
Pewitt ISD	41,783	48,923	71,699
Hughes Springs ISD	26,087	24,372	28,147
City of Hughes Springs	0	0	0

Notices Mailed

2018	2019	2020
9,438	9,036	9,706

Informal Protest

	2018	2019	2020
Total Informal Protest	47	119	283
% Inquiries to Notices Mailed	.50%	1.32%	2.91%
Hearing Scheduled from Informal's	2	0	9

Formal Protest

	2018	2019	2020
Settled	180	51	223
Withdrew	33	13	51
Cancelled/No Shows	0	0	5
ARB Decision	0	0	4
Total	216	64	283
Filed Arbitration	0	0	0

Online Protest

Settled	2	1	9
Withdrew	0	0	0
Cancelled/No Shows	0	0	0
ARB Decision	0	0	
Total	2	1	0
Filed Arbitration	0	0	0
Total Formal Protest	128	217	283
% Formal Protests to Notices Mailed	2.57%	2.29%	2.91%

CATEGORY CODE TABLE

A	SINGLE FAMILY RESIDENCE	G	MINERALS
B	MULTI/FAMILY RESIDENTIAL	J	UTILITIES
C1	VACANT LOTS & TRACTS	L1	PERSONAL PROPERTY COMMERCIAL
C2	COLONIA LOTS & TRACTS	L2	PERSONAL PROPPROPERTY INDUSTRIAL
D1	QUALIFIED AG LAND	M	MOBIL HOME ONLY
D2	FARM & RANCH IMPROVEMENTS ON QUALIFIED AG LAND	N	INTANGIBLE PERSONAL PROPERTY
E	RURAL LAND NOT QUALIFIED FOR AG APPRAISAL & RESIDENTIAL IMPS	O	RESIDENTIAL INVENTORY
F1	REAL PROP COMMERCIAL	S	SPECIAL INVENTORY
F2	REAL PROP INDUSTRIAL	X	EXEMPT PROPERTY

2020 Market Value by State Code Classification*

Code	Description	# of items	Total Market Value of Taxable Property	% of Total Market Value
A	Real Property: Single-Family Residential	2,897	193,569,720	19.49
B	Real Property: Multi-Family Residential	39	3,681,820	.37
C	Real Property: Vacant Lots and Tracts	1,268	7,913,370	.80
D1	Real Property: Qualified Ag Land	2,417	15,529,700	1.57
D2	Real Property: Non-Qualified Land	660	16,553,310	1.67
E	Real Property: Farm/Ranch Imps	3,615	248,193,240	24.99
F1	Real Property: Commercial	417	45,527,630	4.58
F2	Real Property: Industrial	143	80,437,800	8.10
G	Oil, Gas and Other Minerals	16	392,260	.04
J	Real & Personal Property: Utilities	196	65,664,040	6.61
L1	Personal Property: Commercial	464	14,932,830	1.50
L2	Personal Property: Industrial	464	196,985,950	19.83
M	Mobile Homes and Other Tangible PP	418	9,970,880	1
N	Intangible Personal Property	0	0	0
O	Real Property: Residential Inventory	0	0	0
S	Special Inventory	5	402,370	.04
X	Exempt Property	659	93,503,076	9.41
Total		13,678	993,257,996	100

*As of Certification

County net taxable values reflect exemptions and other reductions from market value applicable specifically to the County only. Net taxable values are specific to each taxing unit.

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less occurring exemptions are available and described at the Comptroller’s web site.

<http://www.window.state.tx.us/taxinfo/proptax/exmptns.html>

Residential homesteads

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Entity	General	Count	Over 65	Count	Disability	Count	DVHS	Count
Morris County	none		9,000	1624	none		100%	87
NTCC	5,000	3062	10,000	1623	10,000	146	100%	87
City of Daingerfield	none		3,000	239	none		100%	15
City of Lone Star	none		10,000	166	none		100%	4
City of Naples	none		none		none		100%	4
City of Omaha	none		3,000	107	none		100%	6
Daingerfield-Lone Star ISD	25,000	2055	10,000, Freezes	977	10,000, Freezes	85	100%	49
Pewitt ISD	25,000	1070	10,000 Freezes	512	10,000 Freezes	40	100%	32
Hughes Springs ISD	25,000	24	10,000 Freezes	10	10,000 Freezes	3	100%	0

Daingerfield-Lone Star ISD, Pewitt ISD and Hughes Springs ISD offer homestead applications for the 65 and older property owner, the disabled property owner, and surviving spouse of each of those (if the spouse is 55 or older) creates a tax ceiling prohibiting increased taxes on the homestead on existing buildings. Any new areas added to the home site will cause the ceiling to be readjusted in the next tax year. Homestead exemptions available on 20 acres with home.

The other taxing jurisdictions have not adopted tax ceilings for the over 65 or disabled homeowners. All homeowners with qualified homesteads are subjects to the placement of a homestead cap which prohibits the increase of taxable value on the homestead property to ten percent per year. Market value can still be reflective of the local real estate market.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemption amounts are:

DV Rating	Exempt Amount
10-30%	\$5,000
31-50%	\$7,500
51-70%	\$10,000
71-100%	\$12,000

Other Exemptions & Misc

- Cemetery Exemptions
- Religious Organizations
- Primarily Charitable Organizations
- Charitable Organizations
- Veteran Organizations

Chapter 11 of the Property Tax Code discusses other allowable exemptions

Exemptions Totals

	Morris County	NTCC	City of Daingerfield	City of Lone Star
Less \$500 Real Property	3,610	3,610	3,820	2,680
Less \$500 Mineral Property	440	440	20,130	0
Freeport	0	0	0	0
Abatements	0	0	0	0
TNRCC	927,870	927,870	27,690	0
10% Homestead Cap Loss	8,516,520	8,516,520	957,570	775,110
State Homestead	0	0	0	0
Local Discount (## %)	1,478,280	32,634,490	712,500	1,648,790
Disable Veteran (1-99%)	14,502,630	1,460,760	184,000	132,000
DV 100%	9,268,710	9,268,710	774,310	523,800
Total	34,698,060	52,812,400	2,680,020	3,082,380

	City Naples	City of Omaha	Daingerfield-Lone Star ISD	Pewitt CISD	Hughes Springs ISD
Less \$500 Real Property	2,110	1,920	3,600	1,870	560
Less \$500 Mineral Property	0	0	440	0	0
Freeport	0	0	0	0	0
Abatements	0	0	0	0	0
TNRCC	0	0	235,100	692,770	0
10% Homestead Cap Loss	1,410,910	557,550	4,369,010	4,135,840	11,670
Homestead [H,S,B] (25,000)			49,186,355	26,236,520	599,460
Over 65 [S] (10,000)			9,421,266	4,847,080	88,170
Disable [B] (10,000)			757,950	373,310	30,000
Local Discount (## %)		319,500			
Disable Veteran (1-99%)	112,260	82,000	782,310	574,830	
DV 100%	226,580	545,210	4,439,860	2,565,260	
Total	1,751,860	1,506,180	69,195,891	39,427,480	729,860