



Morris County Appraisal District

2019 Annual Report

Table of Contents

	Page
General Information.....	3
Total Market Value 3 Year History	4
Total Net Taxable Value 3 Year History.....	4
Average Market Value Single Family Residence 3 Year History	4
Average Taxable Value Single Family Residence 3 Year History.....	5
Protest and Notice Summary	6
Property Categories and Descriptions	7
Morris County Market and Taxable Value by Property Category	7
Exemption Table	8
Exemptions by Taxing Unit	10

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 morriscad@valornet.com

**MORRIS COUNTY APPRAISAL DISTRICT
Certified Market Value**

	2017	2018	2019
Morris County	1,059,566,650	1,131,827,100	1,213,619,840
NTCC	1,059,566,650	1,131,827,100	1,213,609,840
City of Daingerfield	152,927,330	146,296,470	148,263,920
City of Lone Star	56,610,980	56,722,350	58,458,190
City of Naples	64,012,040	66,239,180	73,879,000
City of Omaha	35,716,960	36,166,540	37,192,450
Daingerfield-Lone Star ISD	650,381,850	680,572,940	718,669,530
Pewitt ISD	357,836,440	379,262,900	398,642,910
Hughes Springs ISD	51,196,600	71,838,860	96,297,400
City of Hughes Springs	1,220,890	1,249,580	1,272,820

Net Taxable Value

	2017	2018	2019
Morris County	747,800,975	780,774,180	859,406,780
NTCC	729,583,830	762,650,490	841,460,930
City of Daingerfield	113,482,050	108,702,080	109,040,260
City of Lone Star	48,369,960	49,201,070	50,393,040
City of Naples	53,455,035	55,508,670	63,226,370
City of Omaha	30,193,300	30,427,330	31,327,520
Daingerfield-Lone Star ISD	432,316,160	442,959,670	479,960,140
Pewitt ISD	192,711,900	195,886,430	214,550,410
Hughes Springs ISD	44,724,900	64,680,800	89,039,580
City of Hughes Springs	1,220,890	1,249,580	1,272,820

Average Market Value - Single Family Residence

	2017	2018	2019
Morris County	56,606	59,657	74,407
NTCC	56,606	57,604	74,407
City of Daingerfield	54,787	54,098	74,407
City of Lone Star	50,461	51,765	78,292
City of Naples	55,963	54,043	74,121
City of Omaha	61,419	62,807	74,965

Daingerfield-Lone Star ISD	55,922	57,027	74,773
Pewitt ISD	58,369	59,359	74,320
Hughes Springs ISD	41,079	40,261	50,536
City of Hughes Springs	35,190	36,080	36,080

Average Taxable Value - Single Family Residence

	2017	2018	2019
Morris County	53,255	54,111	73,826
NTCC	50,024	52,359	68,826
City of Daingerfield	53,198	53,920	67,525
City of Lone Star	47,144	48,346	74,774
City of Naples	55,386	56,496	73,949
City of Omaha	59,514	60,379	74,519
Daingerfield-Lone Star ISD	39,688	40,002	49,097
Pewitt ISD	41,320	41,783	48,923
Hughes Springs ISD	25,814	26,087	24,372
City of Hughes Springs	35,190	36,080	36,080

Notices Mailed

2017	2018	2019
4,978	9,438	9,036

Informal Protest

	2017	2018	2019
Total Informal Protest	49	47	119
% Inquiries to Notices Mailed	.98%	.50%	1.32%
Hearing Scheduled from Informals	0	2	0

Formal Protest

	2017	2018	2019
Settled	97	180	51
Withdrew	29	33	13
Cancelled/No Shows	0	0	0
ARB Decision	0	0	0
Total	126	216	64
Filed Arbitration	0	0	0

Online Protest

Settled	2	1	3
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	67
% Formal Protests to Notices Mailed	2.57%	2.29%	.74%

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

2019 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	2792	163,185,350	16.62
B	Real Property: Multi-Family Residential	39	3,331,170	.34
C	Real Property: Vacant Lots and Tracts	1285	6,767,340	.69
D1	Real Property: Qualified Ag Land	2357	14,785,950	1.51
D2	Real Property: Non-Qualified Land	645	15,277,120	1.56
E	Real Property: Farm/Ranch Imps	3748	250,555,870	25.51
F1	Real Property: Commercial	411	44,173,500	4.50
F2	Real Property: Industrial	143	78,667,890	8.01
G	Oil, Gas and Other Minerals	24	2,060,240	.21
J	Real & Personal Property: Utilities	196	66,895,280	6.81
L1	Personal Property: Commercial	475	17,190,690	1.76
L2	Personal Property: Industrial	459	218,136,590	22.21
M	Mobile Homes and Other Tangible PP	416	9,547,320	.98
N	Intangible Personal Property	0	0	0
O	Real Property: Residential Inventory	0	0	0
S	Special Inventory	4	573,260	.01
X	Exempt Property	652	91,135,060	9.28
Total		13,646	982,252,630	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

--

Entity	General	Count	Over 65	Count	Disability	Count	DVHS	Count
Morris County	none		9,000	1592	none		100%	82
NTCC	5,000	3145	10,000	1590	10,000	158	100%	82
City of Daingerfield	none		3,000	231	none		100%	13
City of Lone Star	none		10,000	157	none		100%	5
City of Naples	none		none		none		100%	5
City of Omaha	none		3,000	116	none		100%	5
Daingerfield-Lone Star ISD	25,000	2066	10,000, Freezes	932	10,000, Freezes	89	100%	52
Pewitt ISD	25,000	1136	10,000 Freezes	521	10,000 Freezes	44	100%	30
Hughes Springs ISD	25,000	25	10,000 Freezes	12	10,000 Freezes	2	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	3,630	3,630	3,350	2,550
Less \$500 Mineral Property	820	820	23,300	0
Freeport	0	0	0	0
Abatements	635,920	0	0	0
TNRCC	1,014,750	1,014,750	29,790	0
10% Homestead Cap Loss	2,635,510	2,635,510	116,190	472,140
State Homestead	0	0	0	0
Local Discount (## %)	14,238,210	34,347,780	688,500	1,548,800
Disable Veteran (1-99%)	1,418,500	1,385,010	17,500	108,000
DV 100%	8,280,120	8,280,120	762,700	600,930
Total	28,227,760	47,667,620	1,798,890	2,732,420

	City Naples	City of Omaha	Daingerfield-Lone Star ISD	Pewitt CISD	Hughes Springs ISD
Less \$500 Real Property	1,400	2,440	3,370	2,340	390
Less \$500 Mineral Property	0	0	820	0	0
Freeport	0	0	0	0	0
Abatements	635,920	0	0	0	0
TNRCC	0	0	233,440	781,310	0
10% Homestead Cap Loss	51,480	105,290	2,098,970	516,870	19,670
Homestead [H,S,B] (25,000)			49,665,165	27,784,190	624,460
Over 65 [S] (10,000)			8,966,386	4,949,230	105,260
Disable [B] (10,000)			837,750	424,370	20,,000
Local Discount (## %)		346,500			
Disable Veteran (1-99%)	112,260	82,000	766,000	516,170	
DV 100%	242,300	410,380	4,029,840	2,045,380	
Total	1,043,090	946,610	66,601,741	3,7019,860	769,780