



Morris County Appraisal District

2016 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 morriscad@valornet.com

**MORRIS COUNTY APPRAISAL DISTRICT
Certified Market Value**

	2012	2013	2014	2015	2016
Morris County	1,215,320,690	1,150,168,430	1,159,914,720	1,176,823,840	1,065,158,420
NTCC	1,213,173,120	1,148,034,840	1,159,914,890	1,176,824,040	1,065,158,420
City of Daingerfield	139,716,480	154,190,000	155,511,270	159,855,350	157,929,410
City of Lone Star	54,847,310	56,610,100	56,640,880	58,017,250	57,459,970
City of Naples	66,920,970	67,606,200	60,495,270	64,466,040	64,167,170
City of Omaha	35,427,700	36,107,020	35,977,740	36,271,290	36,430,410
Daingerfield-Lone Star ISD	700,973,830	689,250,810	716,931,280	712,031,830	652,572,950
Pewitt ISD	326,158,280	328,814,960	328,134,630	347,618,800	350,741,520
Hughes Springs ISD	185,771,090	128,699,150	114,658,450	116,976,240	61,691,920

Net Taxable Value

	2012	2013	2014	2015	2016
Morris County	971,056,213	901,936,360	901,761,921	892,188,796	777,812,690
NTCC	948,346,861	879,678,968	881,846,540	873,843,980	759,683,840
City of Daingerfield	103,161,500	115,629,750	115,702,660	120,184,130	118,367,250
City of Lone Star	47,582,040	49,289,230	49,273,314	50,434,080	49,456,530
City of Naples	58,000,270	58,092,750	51,148,152	53,328,766	53,575,230
City of Omaha	30,242,270	30,848,340	30,549,000	30,836,610	30,986,290
Daingerfield-Lone Star ISD	502,958,433	485,754,215	510,127,526	508,015,820	447,749,310
Pewitt ISD	200,168,235	205,242,724	198,420,139	193,412,130	195,914,460
Hughes Springs ISD	180,176,020	124,024,400	108,830,250	110,761,250	55,632,890

Average Market Value - Single Family Residence (A, E, M)

	2012	2013	2014	2015	2016
Morris County	53,867	52,153	52,461	56,690	57,149
NTCC	53,867	52,153	52,460	56,690	57,149
City of Daingerfield	50,284	51,888	51,995	52,990	52,276
City of Lone Star	46,974	48,179	48,194	49,923	49,814
City of Naples	50,420	49,416	50,181	52,594	52,582
City of Omaha	58,048	58,471	59,386	61,126	61,484
Daingerfield-Lone Star ISD	52,852	51,849	50,214	54,495	54,725
Pewitt ISD	55,806	52,920	53,134	58,440	59,517
Hughes Springs ISD	44,328	39,864	41,815	45,679	26,593

Average Taxable Value - Single Family Residence (A, E, M)

	2012	2013	2014	2015	2016
Morris County	51,033	49,596	49,827	53,609	54,091
NTCC	47,940	46,927	47,154	50,829	51,384
City of Daingerfield	48,914	50,249	50,529	51,380	51,568
City of Lone Star	44,790	46,053	45,975	47,322	46,663
City of Naples	49,938	49,031	49,772	51,857	51,988
City of Omaha	56,342	57,071	57,512	59,106	59,749
Daingerfield-Lone Star ISD	34,012	35,20	35,505	40,056	36,350
Pewitt ISD	45,434	43,914	43,808	43,774	44,989
Hughes Springs ISD	32,128	30,308	31,753	29,234	21,290

Notices Mailed

2013	2014	2015	2016
3,237	1,304	2,482	10,118

Informal Protest

	2014	2015	2016
No Change	164	23	18
Change Value	88	29	60
Total Informal Protest	252	52	78
% Inquiries to Notices Mailed	19.32%	2.095%	.771%
Hearing Scheduled from Informals	0	37	0

Formal Protest

	2014	2015	2016
Settled	132	41	186
Withdrew	2	10	11
Cancelled/No Shows	3	7	2
ARB Decision	3	1	0
Total	140	59	199
Filed Arbitration	0	0	0

Online Inquiries/Protests*

Settled			2		
Withdrew					
Cancelled/No Shows					
ARB Decision					
Total					
Filed Arbitration					
Total Formal Protest	1,334	484	201		
% Formal Protests to Notices Mailed	6.63%	9.14%	1.98%		

CATEGORY CODE TABLE

A	SINGLE FAMILY RESIDENCE		NOT USED FOR BUSINESS
B	MULTI/FAMILY RESIDENTIAL	H2	GOODS IN TRANSIT
C1	VACANT LOTS & TRACTS	J	UTILITIES
C2	COLONIA LOTS & TRACTS	L1	PERSONAL PROPERTY COMMERCIAL
D1	QUALIFIED AG LAND	L2	PERSONAL PROPPROPERTY INDUSTRIAL
D2	FARM & RANCH IMPROVEMENTS ON QUALIFIED AG LAND	M	MOBIL HOME ONLY
E	RURAL LAND NOT QUALIFIED FOR AG APPRAISAL & RESIDENTIAL IMPS	N	INTANGIBLE PERSONAL PROPERTY
F1	REAL PROP COMMERCIAL	O	RESIDENTIAL INVENTORY
F2	REAL PROP INDUSTRIAL	S	SPECIAL INVENTORY
G	MINERALS	X	EXEMPT PROPERTY
H1	PERSONAL VEHICLES		

2016 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	2,829	159,179,810	14.94%
B	Real Property: Multi-Family Residential	41	3,281,510	.31%
C	Real Property: Vacant Lots and Tracts	1300	6,429,120	.60%
D1	Real Property: Qualified Ag Land	2,170	185,149,260	17.38%
D2	Real Property: Non-Qualified Land	622	13,310,270	1.25%
E	Real Property: Farm/Ranch Imps	3,877	238,704,570	22.41%
F1	Real Property: Commercial	415	43,993,010	4.13%
F2	Real Property: Industrial	153	89,877,970	8.44%
G	Oil, Gas and Other Minerals	2	71,410	0.01%
H	Tangible Personal Property	0	0	0.00%
J	Real & Personal Property: Utilities	186	61,834,180	5.81%
L1	Personal Property: Commercial	514	18,691,520	1.75%
L2	Personal Property: Industrial	464	145,398,870	13.65%
M	Mobile Homes and Other Tangible PP	398	8,589,710	.81%
N	Intangible Personal Property	0	0	0.00%
O	Real Property: Residential Inventory	0	0	0.00%
S	Special Inventory	6	591,560	.05%
X	Exempt Property	650	90,091,510	8.46
Morris CAD Total Market Value		13,627	1,065,194,280	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	Over 65	Disability	DVHS
Morris County	none	9,000	none	100%
NTCC	5,000	10,000	10,000	100%
City of Daingerfield	none	3,000	none	100%
City of Lone Star	none	10,000	none	100%
City of Naples	none	none	none	100%
City of Omaha	none	3,000	none	100%
Daingerfield-Lone Star /ISD	25,000	10,000, Freezes	10,000, Freezes	100%
Pewitt ISD	25,000	10,000 Freezes	10,000 Freezes	100%
Hughes Springs ISD	25,000	10,000 Freezes	10,000 Freezes	100%

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

See Chapter 11 of the Property Tax Code discusses other allowable exemptions

Exemption Totals

	Morris County	NTCC	City of Daingerfield	City of Lone Star
Less \$500 Real Property	3,920	3,920	3,100	3,070
Less \$500 Mineral Property	390	390	0	0
Freeport	0	0	0	0
Abatements	1,143,620	0	0	0
TNRCC	2,094,230	2,094,230	54,780	0
10% Homestead Cap Loss	1,119,910	1,119,910	69,300	42,510
State Homestead	0	0	0	0
Local Discount (## %)	13,838,040	16,233,110	0	0
Disable Veteran (1-99%)	1,332,540	1,302,740	190,280	125,500
DV 100%	6,013,050	6,013,050	581,290	463,330
Total	25,545,700	26,767,350	898,750	634,410
Loss due to Ag/Timber Value	171,479,260	171,479,260	295,420	328,080

	City Naples	City of Omaha	Daingerfield-Lone Star ISD	Pewitt CISD	Hughes Springs ISD
Less \$500 Real Property	2,130	1,720	2,830	3,120	510
Less \$500 Mineral Property	0	0	770	0	0
Freeport	0	0	0	0	0
Abatements	0	0	0	0	0
TNRCC	0	0	254,350	1,839,880	0
10% Homestead Cap Loss	58,690	14,510	349,490	758,840	11,580
Homestead [H,S,B] (15,000)	0	0	51,724,460	27,965,800	599,430
Over 65 [S] (10,000)	0	0	8,616,420	4,818,450	102,190
Disable [B] (10,000)	0	0	933,920	364,300	20,000
Local Discount (## %)	0	0	0	0	0
Disable Veteran (1-99%)	118,000	58,000	713,310	447,290	0
DV 100%	199,130	394,800	3,087,210	1,295,550	0
Total	377,950	469,030	65,682,760	37,493,230	733,710
Loss due to Ag/Timber Value	785,110	315,570	83,384,730	82,807,030	5,287,500

