



# **Morris County Appraisal District**

## **2018 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](mailto:morriscad@valornet.com)

**MORRIS COUNTY APPRAISAL DISTRICT  
Certified Market Value**

	2016	2017	2018
Morris County	1,066,158,420	1,059,566,650	1,131,827,100
NTCC	1,066,158,420	1,059,566,650	1,131,827,100
City of Daingerfield	157,929,410	152,927,330	146,296,470
City of Lone Star	57,459,970	56,610,980	56,722,350
City of Naples	64,167,170	64,012,040	66,239,180
City of Omaha	36,430,410	35,716,960	36,166,540
Daingerfield-Lone Star ISD	652,572,950	650,381,850	680,572,940
Pewitt ISD	350,741,520	357,836,440	379,262,900
Hughes Springs ISD	61,691,920	51,196,600	71,838,8600

**Net Taxable Value**

	2016	2017	2018
Morris County	777,812,690	747,800,975	780,774,180
NTCC	759,683,840	729,583,830	762,650,490
City of Daingerfield	118,367,250	113,482,050	108,702,080
City of Lone Star	49,456,530	48,369,950	49,201,070
City of Naples	53,575,230	53,455,035	55,508,670
City of Omaha	30,986,290	30,193,300	30,427,330
Daingerfield-Lone Star ISD	447,749,810	432,316,160	442,959,670
Pewitt ISD	195,914,460	192,711,900	195,886,430
Hughes Springs ISD	55,632,890	44,724,900	64,680,800

**Average Market Value - Single Family Residence**

	2016	2017	2018
Morris County	57,149	56,606	59,657
NTCC	57,149	56,606	57,604
City of Daingerfield	52,276	54,787	54,098
City of Lone Star	49,814	50,461	51,765
City of Naples	52,582	55,963	54,043
City of Omaha	61,484	61,419	62,807
Daingerfield-Lone Star ISD	54,725	55,922	57,027
Pewitt ISD	58,517	58,369	59,359
Hughes Springs ISD	26,593	41,079	40,261

**Average Taxable Value - Single Family Residence**

	2016	2017	2018
Morris County	54,091	53,255	54,111
NTCC	51,384	50,024	52,359
City of Daingerfield	51,568	53,198	53,920
City of Lone Star	46,663	47,144	48,346
City of Naples	51,988	55,386	56,496
City of Omaha	59,749	59,514	60,379
Daingerfield-Lone Star ISD	36,350	39,688	40,022
Pewitt ISD	44,989	41,320	41,783
Hughes Springs ISD	21,290	25,814	26,087

**Notices Mailed**

2016	2017	2018
10,118	4,978	9,438

**Informal Protest**

	2016	2017	2018
No Change	18	14	9
Change Value	60	35	38
<b>Total Informal Protest</b>	<b>78</b>	<b>49</b>	<b>47</b>
% Inquiries to Notices Mailed	.77%	.98%	.50%
Hearing Scheduled from Informals	0	0	0

**Formal Protest**

	2016	2017	2018
Settled	186	97	180
Withdrew	11	29	33
Cancelled/No Shows	2	0	2
ARB Decision	0	0	1
Total	199	126	216
Filed Arbitration	0	0	0

**Online Protest**

Settled	2	2	1
Withdrew	0	0	0
Cancelled/No Shows	0	0	0
ARB Decision	0	0	1
Total	2	2	1
Filed Arbitration	0	0	0
<b>Total Formal Protest</b>	<b>201</b>	<b>128</b>	<b>217</b>
% Formal Protests to Notices Mailed	1.98%	2.57%	2.29%

**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

**2018 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	2789	160,659,420	17.80%
B	Real Property: Multi-Family Residential	40	3,128,060	.35%
C	Real Property: Vacant Lots and Tracts	1321	6,760,280	.75%
D1	Real Property: Qualified Ag Land	2296	14,088,660	1.56%
D2	Real Property: Non-Qualified Land	641	15,250,930	1.70%
E	Real Property: Farm/Ranch Imps	3763	245,665,900	27.29%
F1	Real Property: Commercial	415	44,279,650	4.92%
F2	Real Property: Industrial	146	75,229,120	8.36%
G	Oil, Gas and Other Minerals	3	20,770	0.01%
J	Real & Personal Property: Utilities	185	57,969,640	6.44%
L1	Personal Property: Commercial	498	18,138,910	2.02%
L2	Personal Property: Industrial	447	156,757,440	17.41%
M	Mobile Homes and Other Tangible PP	417	9,424,690	1.05%
N	Intangible Personal Property	0	0	0.00%
O	Real Property: Residential Inventory	0	0	0.00%
S	Special Inventory	7	577,020	.07%
X	Exempt Property	650	92,437,770	10.27%
<b>Total</b>	<b>13,618</b>	<b>13,618</b>	<b>900,388,260</b>	<b>100%</b>

\*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

### Exemptions Totals

	Morris County	NTCC	City of Daingerfield	City of Lone Star
Less \$500 Real Property	3,630	3,630	3,140	4,260
Less \$500 Mineral Property	1,140	1,140	480	0
Freeport	0	0	0	0
Abatements	836,220	0	0	0
TNRCC	2,034,090	2,034,090	32,490	0
10% Homestead Cap Loss	1,175,930	1,175,930	126,890	58,320
State Homestead	0	0	0	0
Local Discount (## %)	14,499,910	33,490,480	702,950	1,629,370
Disable Veteran (1-99%)	1,441,480	1,410,820	182,950	132,000
DV 100%	6,868,270	6,868,270	542,740	510,210
<b>Total</b>	<b>26,860,670</b>	<b>44,984,360</b>	<b>1,591,640</b>	<b>2,334,160</b>
Loss due to Ag/Timber Value	231,438,840	231,438,840	439,590	441,230

	City Naples	City of Omaha	Daingerfield-Lone Star ISD	Pewitt CISD	Hughes Springs ISD
Less \$500 Real Property	1,730	2,140	2,870	2,520	310
Less \$500 Mineral Property	0	0	1,320	210	0
Freeport	0	0	0	0	0
Abatements	836,220	0	0	0	0
TNRCC	0	0	233,850	1,800,240	0
10% Homestead Cap Loss	78,670	106,590	583,550	572,910	19,470
Homestead [H,S,B] (15,000)	0	0	50,761,250	27,593,970	598,640
Over 65 [S] (10,000)	0	0	9,203,680	4,912,720	106,840
Disable [B] (10,000)	0	0	833,990	389,390	20,000
Local Discount (## %)	0	343,500	0	0	0
Disable Veteran (1-99%)	109,260	58,000	809,330	473,070	0
DV 100%	240,870	355,580	3,578,440	1,456,980	0
<b>Total</b>	<b>1,266,750</b>	<b>865,810</b>	<b>66,008,280</b>	<b>37,202,010</b>	<b>745,260</b>
Loss due to Ag/Timber Value	1,143,050	535,610	115,982,100	109,117,410	6,339,330