



TERRY COUNTY APPRAISAL DISTRICT

ANNUAL REPORT

2025

## **Introduction**

The Terry County Appraisal District is a political subdivision of the state of Texas. The Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

## **Mission**

The mission of Terry County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The effective date of each appraisal is January 1<sup>st</sup>, unless the property owner has elected to have their business personal property appraised as of September 1<sup>st</sup>. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

## **Governance**

The appraisal district is governed by a Board of Directors whose primary responsibilities are to:

- Establish the district's office,
- Adopt its operating budget,
- Contract for necessary services,
- Hire the Chief Appraiser,
- Appoint the Appraisal Review Board (ARB)
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district,
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve. The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members to the Appraisal Review Board are appointed by the District Judge. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decisions regarding value are binding to the chief appraiser for the tax year protested.

## Taxing Jurisdictions

The Terry County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within the 893 square miles of Terry County. Following are those taxing jurisdictions with territory located in the district:

- Brownfield ISD
- City of Brownfield
- Meadow ISD
- City of Meadow
- Wellman-Union CISD
- City of Wellman
- Terry County
- Terry County Hospital District
- South Plains Underground Water District
- Dawson ISD\*
- Loop ISD\*
- O'Donnell ISD\*
- Ropes ISD\*
- Seagraves ISD\*
- Tahoka ISD\*

*\*School Districts that overlap into Terry County*

## Property Types Appraised

Terry CAD staff is responsible for appraising residential, commercial, land, and business personal property. Terry CAD contracts with Capitol Appraisal Group, Inc. to appraise oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district.

The following represents a summary of property types and their certified values for 2023:

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	3,604	304,375,809
B	Multi Family Homes	43	1,880,935
C	Vacant Lot	1,169	3,767,542
D	Qualified Ag Land	3,576	840,483,944
E	Real Property-Non Ag-Residents	706	79,162,599
F1	Commercial Real Property	580	49,697,090
F2	Industrial Real Property	102	25,116,731
G	Oil & Gas	10,897	280,527,706
J	Utilities	249	86,672,797
L1	Commercial Personal Property	370	40,787,418
L2	Industrial Personal Property	136	51,137,129
M1	Tangible Personal Mobile Home	193	23,112,705
S	Special Inventory	18	5,917,172
X	Total Exempt Property	0	0

## Property Discovery

The district aggressively seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- Field discovery
- Filed Material/Mechanic's Liens
- Mobile home installation reports
- Electric connection reports
- Advertisements
- Railroad Commission Reports (oil/gas)
- Realtor and Appraisers

## 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 commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

### Residential Homestead

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on homesites with a maximum of 20 acres:

<u>County</u>	<b>STATE MANDATED</b>			<b>OPTIONAL</b>		
	Regular	Over-65	Disability	Regular %	Over 65	Disability
Terry County	None	\$12,000	None	None	None	None
<u>Cities</u>						
City of Brownfield	None	None	None	None	None	None
City of Meadow	None	None	None	None	None	None
City of Wellman	None	None	None	None	None	None
<u>Schools</u>						
Brownfield ISD	\$140,000	\$10,000	\$10,000	None	None	None
Meadow ISD	\$140,000	\$10,000	\$10,000	None	None	None
Wellman-Union CISD	\$140,000	\$10,000	\$10,000	None	None	None
Dawson ISD	\$140,000	\$10,000	\$10,000	None	None	None
Loop ISD	\$140,000	\$10,000	\$10,000	None	None	None
O'Donnell ISD	\$140,000	\$10,000	\$10,000	None	None	None
Ropes ISD	\$140,000	\$10,000	\$10,000	None	None	None
Seagraves ISD	\$140,000	\$10,000	\$10,000	None	None	None
Tahoka ISD	\$140,000	\$10,000	\$10,000	None	None	None
<u>Special</u>						
High Plains Water District	None	\$12,000	None	None	None	None
Terry County Hospital District	None	\$12,000	None	None	None	None

**2025**

**Adopted Tax Rates**

PTD Code	Jur Code	Entity	M & O	I & S	Ratio	Tot Rate	Disc	Sales Tax	LOCAL EXEMPTIONS				STATE EXEMPTIONS						
									%HS	HS	O-65	DA	SP	HS	O-65	DA	SP		
223-901-02	03B	Brownfield ISD	0.770500	0.460000	100%	1.230500	0	0	0	0	0	0	0	140,000	10,000	10,000	10,000	10,000	
223-102-03	02B	City of Brownfield	0.469512	0.000000	100%	0.469512	0	0	10,000	0	10,000	0	10,000	0	0	0	0	0	
223-902-02	03M	Meadow ISD	0.757500	0.080000	100%	0.837500	0	0	0	0	0	0	0	140,000	10,000	10,000	10,000	10,000	
223-101-03	02M	City of Meadow	0.448820	0.000000	100%	0.448820	3,2,1	0	0	0	0	0	0	0	0	0	0	0	0
223-904-02	03W	Wellman-Union CISD	0.710300	0.819900	100%	1.530200	0	0	0	0	0	0	0	140,000	10,000	10,000	10,000	10,000	
223-103-03	02W	City of Wellman	0.475352	0.118838	100%	0.594190	0	0	0	0	0	0	0	0	0	0	0	0	0
223-000-00	01T	Terry County	0.798767	0.000000	100%	0.798767	0	0.00500	0	12,000	0	12,000	0	0	0	0	0	0	0
223-201-11	05H	Terry Mem Hosp Dist	0.442972	0.000000	100%	0.442972	0	0	0	12,000	0	12,000	0	0	0	0	0	0	0
223-201-23	04W	South Plains Wat Dist	0.026997	0.000000	100%	0.026997	0	0	0	12,000	0	12,000	0	0	0	0	0	0	0
058-902-02	03D	Dawson ISD	0.770500	0.000000	100%	0.770500	0	0	0	0	0	0	0	140,000	10,000	10,000	10,000	10,000	
083-902-02	03L	Loop ISD	0.770500	0.000000	100%	0.770500	0	0	0	0	0	0	0	140,000	10,000	10,000	10,000	10,000	
153-903-02	03O	O'Donnell ISD	0.717200	0.480000	100%	1.197200	0	0	0	0	0	0	0	140,000	10,000	10,000	10,000	10,000	
110-905-02	03R	Ropes ISD	0.753400	0.300700	100%	1.054100	0	0	0	0	0	0	0	140,000	10,000	10,000	10,000	10,000	
083-901-02	03S	Seagraves ISD	0.669200	0.459175	100%	1.128375	0	0	0	0	0	0	0	140,000	10,000	10,000	10,000	10,000	
153-904-02	03T	Tahoka ISD	0.770500	0.318800	100%	1.089300	0	0	0	0	0	0	0	100,000	10,000	10,000	10,000	10,000	

\*3,2,1, discount according to Section 31.05 (b) of the Texas Property Tax Code

Tax Rate Totals:

In City of Brownfield	2.968748	Outside City of Brownfield	2.499236
In City of Meadow	2.555056	Outside City of Meadow	2.106236
In City of Wellman	3.393126	Outside City of Wellman	2.798936