

Lamar County Appraisal District

2013 Annual Report

Introduction

Lamar County Appraisal District is a political subdivision of the state. 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.

Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities include the following:

- Establish the district's office
- Appoint the Chief Appraiser
- Approve the district's budget annually
- Contract for necessary services
- Appoint the Appraisal Review Board
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- Approve contracts with appraisal firms to perform appraisal services for the district
- Other statutory duties

To be eligible to serve on the board of directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment. Members of the Board of Directors will serve two-year terms beginning in January of even-numbered years.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be certified (or actively working toward certification) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Appraisal Review Board members are appointed by the Board of Directors. To serve on the ARB, an individual must be a resident of the appraisal district and must have resided in the district for at least two years. The Lamar County Appraisal Review Board (ARB) is responsible by statute for the hearing and determination of taxpayer protests and taxing entity challenges.

Agricultural Advisory Board members are appointed by the Board of Directors at the recommendation of the chief appraiser to aide him in determining typical practices and standards for agricultural activities in the district.

Taxing Jurisdictions

The Lamar County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions within Lamar County.

*Lamar County

*City of Blossom

*City of Deport

*City of Paris

*City of Reno

*City of Roxton

*Chisum ISD

*Honey Grove ISD

*North Lamar ISD

*Paris ISD

*Prairiland ISD

*Roxton ISD

*Paris Junior College

Legislative Changes

Lamar County Appraisal District reviews all legislation that may affect the appraisal district operations. Once the laws are passed, Lamar County Appraisal District responds in a timely manner updating records, forms or procedures.

Property Types and Summary of Market Values

In 2013, the appraisal district appraised with a total value of \$4,489,466,793. All appraisals are appraised by the district appraisers except for industrial properties. The industrial appraisals are conducted by Capitol Appraisal. Below is a breakdown of the 2013 Values:

PROPERTY TYPE	TOTAL VALUE	PARCEL COUNT
Single Family Residence	\$926,730,356	15473
Multifamily Residence	\$53,959,425	450
Vacant Lots and Land Tracts	\$26,092,598	4022
Qualified Open Space Land	\$783,056,338	9518
Improvement on Qualified Open Space Land	\$18,034,518	2187
Rural Land, Non-Qualified Open Space	\$390,938,126	6105
Commercial and Industrial Real Property	\$871,920,090	1905
Utilities	\$355,050,282	272
Commercial & Industrial Personal Property	\$639,192,994	2507
Tangible Other Personal, Mobile Homes	\$5,120,900	413
Special Inventory Tax	\$13,598,950	59
Residential Inventory	\$1,859,570	206
Totally Exempt Property	\$403,912,646	1281

Exemption Data

Property owners may qualify for a variety of exemptions provided by the State of Texas Constitution. The most common exemptions are described below. The exemption information that is not as common can be found in the Property Tax Code, Chapter 11.

Residential Homestead

	STATE MANDATED	LOCAL OPTION	STATE MANDATED	LOCAL OPTION	STATE MANDATED
JURISDICTION	HOMESTEAD	HOMESTEAD	OVER 65	OVER 65 HS	DISABILITY
LAMAR COUNTY	\$ -	\$ -		\$ 14,000.00	\$ -
PARIS ISD	\$ 15,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
PARIS (CITY)	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -
PJC	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -
CHISUM ISD	\$ 15,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
NORTH LAMAR ISD	\$ 15,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
PRAIRILAND ISD	\$ 15,000.00	\$ -	\$ 10,000.00	\$ 5,000.00	\$ 10,000.00
CITY OF RENO	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -
CITY OF BLOSSOM	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -
ROXTON ISD	\$ 15,000.00	\$ -	\$ 10,000.00	\$ 5,000.00	\$ 10,000.00
CITY OF DEPORT	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -
CITY OF ROXTON	\$ -	\$ -	\$ -	\$ 14,000.00	\$ -
HONEY GROVE SCHOOL	\$ 15,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00

Disabled Veterans

Sec 11.22 Disabled Veterans.

(a) A disabled veteran is entitled to an exemption from taxation of a portion

of the assessed value of a property the veteran owns and designates as provided

by subsection (f) of this section in accordance with the following schedule:

An Exemption of Up To	(of the assessed value)	At Least	But Not Greater Than
\$ 5,000.00		10%	30%
\$ 7,500.00		31%	50%
\$ 10,000.00		51%	70%
\$ 12,000.00		71%	and over

100% unemployable taxes \$ 00.00

***Once age 65 you get the full amount of the exemption.**

State Ratio Study

The State Comptroller does a ratio study. The last ratio study for the entire county was performed in 2012 and a summary is included in this report. The Median Level of Appraisal determined by the Comptroller was 96% with a coefficient of dispersion (COD) of 11.67. The price-related deferential (PRD) was .95.

**2012 Property Value Study
CAD Summary Worksheet
139 Lamar**

Category	Number of Ratios **	2012 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price-Related Differential
A. Single-Family Residences	238	909,604,659	.97	11.67	63.86	86.55	1.00
B. Multi-Family Residences	31	51,348,350	*	*	*	*	*
C. Vacant Lots	0	25,919,573	*	*	*	*	*
D. Rural Real	67	1,113,305,944	.96	16.19	47.76	79.10	.97
F1. Commercial Real	58	301,607,527	*	*	*	*	*
F2. Industrial Real	0	483,096,818	*	*	*	*	*
G. Oil, Gas, Minerals	0	23,680	*	*	*	*	*
J. Utilities	15	252,613,410	.98	13.19	80.00	93.33	.91
L1. Commercial Personal	56	153,676,494	*	*	*	*	*
L2. Industrial Personal	0	471,558,830	*	*	*	*	*
M. Other Personal	0	4,951,680	*	*	*	*	*
O. Residential Inventory	0	1,820,660	*	*	*	*	*
S. Special Inventory	0	11,947,240	*	*	*	*	*
Overall	465	3,781,474,865	.96	11.67	64.30	87.95	.95

* Not Calculated - Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less


** Statistical measures may not be reliable when the sample is small

Appeal information

In 2013, the district prepared and delivered notices of appraised value for approximately 14,066 real estate parcels and 3130 commercial personal property parcels. From those notices, approximately 150 owners protested.

Appraisal District Achievements

S U S A N	T E X A S C O M P T R O L L E R <i>of</i> P U B L I C A C C O U N T S
C O M B S	P.O. Box 13528 • AUSTIN, TX 78711-3528



January 24, 2013

Terry Christian, Board Chairman
Jerry Patton, Chief Appraiser
Lamar County Appraisal District
P.O. Box 400
Paris, Texas 75461-0400

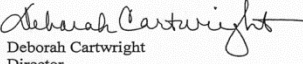
Dear Chairman Christian and Chief Appraiser Patton:

Lamar County Appraisal District (Lamar CAD) has substantially completed all recommendations made in the Methods and Assistance Program (MAP) review released in January 2012. Lamar CAD is therefore in compliance with Tax Code Section 5.102, Comptroller Rule 9.301 and the 2010-11 MAP requirements.

It is important to keep appraisal practices up-to-date and consistent with requirements of the Tax Code; Comptroller rules; generally accepted standards, procedures and methodology; and other laws. Tax Code Section 5.102 requires the Comptroller to review each CAD's governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodology at least once every two years.

We congratulate Lamar CAD's board and staff for their work.

Sincerely,



Deborah Cartwright
Director
Property Tax Assistance Division

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