

**KING COUNTY
APPRAISAL DISTRICT**

2024 LOCAL REPORT

Property Taxpayers' Bill of Rights

- You have the right to equal and uniform taxation.
- You have the right to ensure that your property is appraised uniformly with similar property in your county.
- You have the right to have your property appraised according to generally accepted appraisal techniques and other requirements of law.
- You have the right to receive exemptions or other tax relief for which you qualify and apply timely.
- You have the right to notice of property value increases, exemption changes and estimated tax amounts.
- You have the right to inspect non-confidential information used to appraise your property.
- You have the right to protest your property's value and other appraisal matters to an appraisal review board composed of an impartial group of citizens in your community.
- You have the right to appeal the appraisal review board's decision to district court in the county where the property is located.
- You have the right to fair treatment by the appraisal district, the appraisal review board and the tax assessor-collector.
- You have the right to voice your opinions at open public meetings about proposed tax rates and to ask questions of the governing body responsible for setting tax rates.
- You have the right to petition a local government to call an election to limit a tax increase in certain circumstances.
- You have the right to receive a free copy of the pamphlet entitled Property Taxpayer Remedies published by the Texas Comptroller of Public Accounts.

Organization of the King County Appraisal District

Jurisdictions (Taxing Entities)

- King County
- Guthrie Common School District
- Crowell Independent School District (overlapping)
- Gateway Groundwater Conservation District

Board of Directors

- Duane Daniel, Chairman
- Denise Beck, Secretary
- Zane Daniel
- Cody Springer
- Gage Moorhouse
- Amy McCauley, Non-Voting Member

The Board of Directors consists of five voting members. Two members are appointed by the King County Commissioners and three members are appointed by the Guthrie Common School District Board. Amy McCauley, King County Tax Assessor-Collector, serves as a Non-Voting Member.

Appraisal Review Board

- Robert Masterson, Chairman
- Barry Richardson, Secretary
- Cody Taylor

Appraisal Review Board members are appointed by the Governing Board members of King County Appraisal District (Board of Directors). The chairman and secretary were appointed by the District Administrative Judge, Judge Habert.

Chief Appraiser

- Kala Briggs

The Chief Appraiser is appointed by the King CAD Board of Directors and is responsible for appraising property and conducting all office responsibilities.

Office Administrator

- Debora Maxwell

Appraisal District staff is hired by Chief Appraiser. Office Administrator is responsible for day to day office operations, customer service, and assisting the Chief Appraiser. Debora began employment in August of 2021.

Introduction

The King County Appraisal District is a political subdivision of Texas. The Constitution of the State of Texas, Texas Property Tax Code and the Texas Comptroller's Property Tax Assistance Division rules govern the operation of the Appraisal District.

Mission

The mission of the King 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 1st, unless the property owner has elected to have their business personal property appraised as of September 1st. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next person or business. This will be done by administering the laws under the Texas Property Tax Code and operating under the rules and standards of:

The Property Tax Assistance Division of the Texas Comptroller's Office (PTAD)

The International Association of Assessing Officers (IAAO)

The Uniform Standards of Professional Appraisal Practice (USPAP)

Governance

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

Establish the district's office

Adopt an operating budget

Contract for necessary services

Hire the Chief Appraiser

Provide advice and consent to the Chief Appraiser for the Ag Advisory Board

Make general policies concerning the appraisal district operations

Develop a written biennial plan for the reappraisal of all property within the district's boundaries

To be eligible to serve on the Board of Directors of the appraisal district, a person must have resided within the boundaries of King County for at least two years prior to their appointment. They serve two-year terms beginning January 1. The Chief appraiser is appointed by the Board and must be licensed by the Texas Department of Licensing and regulation (TDLR).

Members of the Appraisal Review Board are appointed by the local Administrative Judge. ARB members serve two-year staggered terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputed between the taxpayer and the Chief Appraiser. Their decisions regarding value are binding for the tax year protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the Chief Appraiser. They provide information and assistance in determining the agriculture practices for the county.

Taxing Jurisdictions

The King County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located in King County.

The following are the taxing entities for King County:

King County
King County Farm to Market Flood Control
Gateway GCD
Guthrie CSD
Crowell ISD

King County Data

	<u>Parcels</u>	<u>Taxable Value</u>
2020	4651	\$166,158,850
2021	4357	\$128,133,770
2022	4331	\$249,154,470
2023	4215	\$238,229,320
2024	4103	\$229,681,622

King County is a rural community with 584,948 acres or approximately 914 square miles used primarily for agricultural. The 2020 Census population for Guthrie was 265. Taxable values on minerals have averaged 90% of the District’s taxable value in recent years.

2024 Types of Property in the County

- 49 parcels are classified as Single Family Residences (A) or Mobile Homes (M)
- 178 parcels are classified as Vacant Lots (C)
- 1,792 parcels are classified as Open Space Land with and without Farm and Ranch Improvements (D1, D1C, D2)
- 102 parcels are classified as Rural Residential Improvements and Rural Land not qualified as Open Space (E)
- 13 parcels are classified as Commercial (F)
- 338 parcels are classified as Exempt (X); school, church, or county owned property
- Most all other parcels are classified as Mineral and Industrial

Property Value Study & Methods and Assistance Program Review

King County Appraisal District has maintained good ratios in appraising property. According to the Comptroller of Public Accounts Property Tax Assistance Division Property Value Study, the overall coefficient of dispersion has averaged 10.65, while the overall median level of appraisal has averaged 1.00 as noted in the table below.

Tax Year	Coefficient of Dispersion	Median Level of Appraisal
2013	11.10	0.99
2015	08.98	1.03
2017	10.28	0.97
2019	04.27	1.00
2021		.95
2023		1.02

Ratio studies generally involve seven basic steps.

1. Determination of study objectives and parameters
2. Design of the study
3. Collection and preparation of market data
4. Matching appraisal and market data
5. Stratification
6. Statistical analysis
7. Evaluation and use of the results

Beginning in 2010, the District underwent the first **Methods and Assistance Program Review** administered by the Comptroller of Public Accounts Property Tax Assistance Division. King CAD was found **in compliance** with the Tax Code Section 5.102, Comptroller Rule 9.301 and the 2010-2011 MAP requirements. The District was also found to be **in compliance** with the each MAP Review thereafter. Appraisal practices must be kept 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 district's governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodology at least once every two years. Since the inception of the Methods and Assistance Program Review (MAPS), King County Appraisal District will have a Property Value Study during odd numbered years and the MAP Review during even number years.

Reappraisal Plan

The property in the District is physically inspected at least once every three years. Class, neighborhood, and location accomplish this. Once this reappraisal is accomplished, the District will maintain a three year reappraisal plan. However, for tax year 2025, Pritchard and Abbott were contracted to perform a reappraisal of the whole county. Mineral, Industrial, Utility and Business Personal Property are inspected and appraised annually. This service is contracted to Pritchard & Abbott, Inc.

Legislature Updates

Legislature updates are implemented at which time the legislators or voters correct or update existing laws or implement new laws.

The Texas Comptroller publishes a pamphlet each legislative year with the most current Texas Property law changes. The document can be found at <https://comptroller.texas.gov/taxes/property-tax/docs/96-669.pdf>.

2023 Adopted Budget

AVAILABLE EXEMPTIONS FOR PROPERTY OWNERS

King County	20% or \$5,000
FMFC	\$3,000 + 20% or \$5,000
Guthrie CSD	State Mandated Exemption + 20% or \$5,000
Crowell ISD	State Mandated Exemption

School taxes

- All residence homestead owners will receive a state mandated \$40,000 homestead exemption from their home's value for school taxes. In November 2023, voters will have the opportunity to vote to increase the homestead exemption to \$100,000. If the constitutional amendment passes, it will be in effect for the 2023 tax year.
- Guthrie CSD has also adopted a local exemption from school taxation of 20% of the appraised value of residence homesteads. The amount of the optional exemption cannot be less than \$5,000.00. This percentage exemption is added to any other home exemption for which an owner qualifies.
- Age 65 or older and disabled exemptions: Individuals 65 and older and/or disabled residence homestead owners may qualify for a \$10,000 homestead exemption for school taxes, in addition to the exemption for all homeowners. If the owner qualifies for both the \$10,000 exemption for 65 and older homeowners and the \$10,000 exemption for disabled homeowners, the owner must choose one or the other for school taxes. The owner cannot receive both exemptions. A 100% Disabled Veterans exemption is also available.

County taxes

- King County has also adopted a local exemption of 20% of the appraised value of residence homesteads. The amount of the optional exemption cannot be less than \$5,000.00. This percentage exemption is added to any other home exemption for which an owner qualifies.
- King County collects a special tax for farm-to-market road flood control. Residence homestead owner will receive a \$3,000 exemption for this tax. This exemption is in addition to the local option exemption noted above.

If you have any questions about exemptions and how to apply, please ask the District for assistance.

APPLYING FOR AN EXEMPTION

- You may file an Application for Residential Homestead Exemption with the appraisal district for the homestead exemptions up to one year after the taxes on the homestead are due. Once you receive the exemption, you do not need to reapply unless the chief appraiser sends you a new application. In that case, you must file the new application. If you should move or your qualification ends, you must inform the appraisal district in writing before the next May 1st.
- You may apply to the appraisal district up to one year after the date you turn 65 or qualify for disability, or up to one year after the taxes are due, whichever is later. If your application is approved, you will receive the exemption for the entire year in which you turn 65 or become disabled and for subsequent years as long as you own a qualified homestead. Beginning in 2005, if your date of birth was on your original homestead application or other written correspondence to the appraisal district about your homestead you will automatically receive the 65 or older exemption without applying, if you are entitled to the general homestead exemption.
- You are eligible for the Disabled exemption if you can't engage in gainful work because of a physical or mental disability or you are 55 years old and blind and can't engage in your previous work because of the blindness. To qualify, you must meet the Social Security definition for disabled. You qualify if you receive disability benefits under the federal Old Age, Survivors and Disability Insurance Program administered by the Social Security Administration. Disability benefits from any other program do not automatically qualify you. To prove your eligibility, you may need to provide the appraisal district with information on your disability.
- 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 property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amounts based upon their rating are:

10-29 %	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000

TEXAS PROPERTY TAX CALENDAR

APPRAISAL PHASE:

JANUARY 1 – MAY 15

- Lien code date is January 1 – lien extinguished when taxes are paid to Collectors.
- Appraisal Districts record property ownership and determine property value.
- Appraisal Districts add new records, remove old ones and identify property situs.
- Appraisal Districts review, approve or deny exemption and special land use apps.
- Taxpayers submit renditions (required for businesses).
- Chief Appraiser sends Notice of Appraised Value to Taxpayers

EQUALIZATION PHASE:

MAY 15 – JULY 20

- Chief Appraiser presents records to Appraisal Review Board (ARB).
- ARB reviews records prepared by the Appraisal District.
- ARB hears Taxing Unit challenges and taxpayer protests.
- ARB presents changes based on hearing results to the Chief Appraiser and notifies property owners (taxpayers) in writing.
- ARB approves appraisal records by July 20.
- Chief Appraiser certifies Appraisal Roll to each Taxing Unit.
- Most changes to the appraisal roll after certification must undergo ARB review.

ASSESSMENT PHASE:

JULY 24 – OCTOBER 1

- Assessor receives the certified appraisal roll from the Chief Appraiser and presents it to the Taxing Unit governing body for review with budget preparation.
- CAD mails truth in taxation postcard to each property owner.
- Assessor calculates the effective tax rate and rollback rate.
- Taxing Unit publishes these rates for taxpayer review with other financial info.
- Taxing Unit Governing Body finalizes budget and adopts a tax rate.
- Assessor calculates a bill for each taxpayer and mails around October 1.

COLLECTION PHASE:

OCTOBER 1 UNTIL COLLECTED

- Taxes due when taxpayers receive the bill and delinquent if not paid by February 1.
- Collectors send supplemental bills based on updates and changes from the Appraisal District and the ARB.
- Collectors must provide at least 21 days for a taxpayer to pay taxes.
- Collectors send out delinquent bills and take legal action to secure payment of overdue taxes, penalties, and interest.

**KING COUNTY APPRAISAL DISTRICT
PO BOX 117
GUTHRIE, TEXAS 79236
806-596-4588**

**APPRAISAL REVIEW BOARD
Eligibility Questionnaire**

NAME: _____

ADDRESS: _____

PHONE: _____

State how many years you have been a resident of King County _____

Are you employed by a King County Appraisal District taxing entity? _____
(King County, Guthrie CSD, Crowell ISD, Gateway Groundwater Conservation District)

Please list below experience that you feel would make you a good candidate to serve as a Member of the Appraisal Review Board.

SIGNATURE: _____

DATE: _____

The Board of Directors of King County Appraisal District would like to thank you for your interest in serving on the Appraisal Review Board. All applications will be considered, and decisions of the Local Administrative Judge will be mailed to applicants.