

Lamar County Appraisal District

2021 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 her 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
- *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 2021, the appraisal district appraisal concluded with a total value of \$6,709,303,098. 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 2021 Values:

PROPERTY TYPE	TOTAL VALUE	PARCEL COUNT
Single Family Residence	\$1,427,312,720	13805
Multifamily Residence	\$133,190,244	531
Vacant Lots and Land Tracts	\$45,994,827	4740
Qualified Open Space Land	\$1,013,706,349	9706
Improvement on Qualified Open Space Land	\$27,463,312	1950
Rural Land, Non-Qualified Open Space	\$803,902,888	7886
Commercial and Industrial Real Property	\$1,276,695,454	1969
Utilities	\$118,599,562	124
Commercial & Industrial Personal Property	\$1,134,427,040	2566
Tangible Other Personal, Mobile Homes	\$7,838,390	373
Residential Inventory	\$1,002,590	101
Special Inventory Tax	\$20,760,600	67
Totally Exempt Property	\$531,460,162	1322

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

JURISDICTION	STATE MANDATED HOMESTEAD	LOCAL OPTION HOMESTEAD	STATE MANDATED OVER 65	LOCAL OPTION OVER 65 HS	STATE MANDATED DISABILITY
LAMAR COUNTY	\$ -	\$ -		\$ 14,000.00	\$ -
PARIS ISD	\$ 35,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
CITY OF PARIS	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -
PIC	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -
GHISUM ISD	\$ 35,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
NORTH LAMAR ISD	\$ 35,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
PRAIRILAND ISD	\$ 35,000.00	\$ -	\$ 10,000.00	\$ 5,000.00	\$ 10,000.00
CITY OF RENO	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -
CITY OF BLOSSOM	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -
ROXTON ISD	\$ 35,000.00	\$ -	\$ 10,000.00	\$ 5,000.00	\$ 10,000.00
CITY OF DEPORT	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -
CITY OF ROXTON	\$ -	\$ -	\$ -	\$ 14,000.00	\$ -
HONEY GROVE SCHOOL	\$ 35,000.00	\$ -	\$ 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 2020 and a summary is included in this report. Results of the state ratio study can be found on Comptroller for the State of Texas at www.comptroller.texas.gov.

Appeal information

In 2021, the district prepared and delivered notices of appraised value for approximately 21,031 real estate parcels and 2453 commercial personal property parcels. From those notices, approximately 2340 owners protested.