

Lamar County Appraisal District

2023 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 2023, the appraisal district appraisal concluded with a total value of \$9,753,466,857. 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 2023 Values:

PROPERTY TYPE	TOTAL VALUE	PARCEL COUNT
Single Family Residence	\$2,115,470,690	14158
Multifamily Residence	\$154,659,361	644
Vacant Lots and Land Tracts	\$47,878,792	4653
Qualified Open Space Land	\$1,912,676,447	9990
Improvement on Qualified Open Space Land	\$36,365,203	1907
Rural Land, Non-Qualified Open Space	\$243,101,310	3487
Commercial and Industrial Real Property	\$1,377,978,198	2100
Utilities	\$120,796,230	115
Commercial & Industrial Personal Property	\$1,660,106,840	2326
Tangible Other Personal, Mobile Homes	\$14,561,410	375
Residential Inventory	\$844,350	62
Special Inventory Tax	\$24,284,650	63
Totally Exempt Property	\$749,069,715	1639

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	\$ 100,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
CITY OF PARIS	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -
PJC	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -
CHISUM ISD	\$ 100,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
NORTH LAMAR ISD	\$ 100,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
PRAIRILAND ISD	\$ 100,000.00	\$ -	\$ 10,000.00	\$ 5,000.00	\$ 10,000.00
CITY OF RENO	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -
CITY OF BLOSSOM	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -
ROXTON ISD	\$ 100,000.00	\$ -	\$ 10,000.00	\$ 5,000.00	\$ 10,000.00
CITY OF DEPORT	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -
CITY OF ROXTON	\$ -	\$ -	\$ -	\$ 14,000.00	\$ -
HONEY GROVE SCHOOL	\$ 100,000.00	\$ -	\$ 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

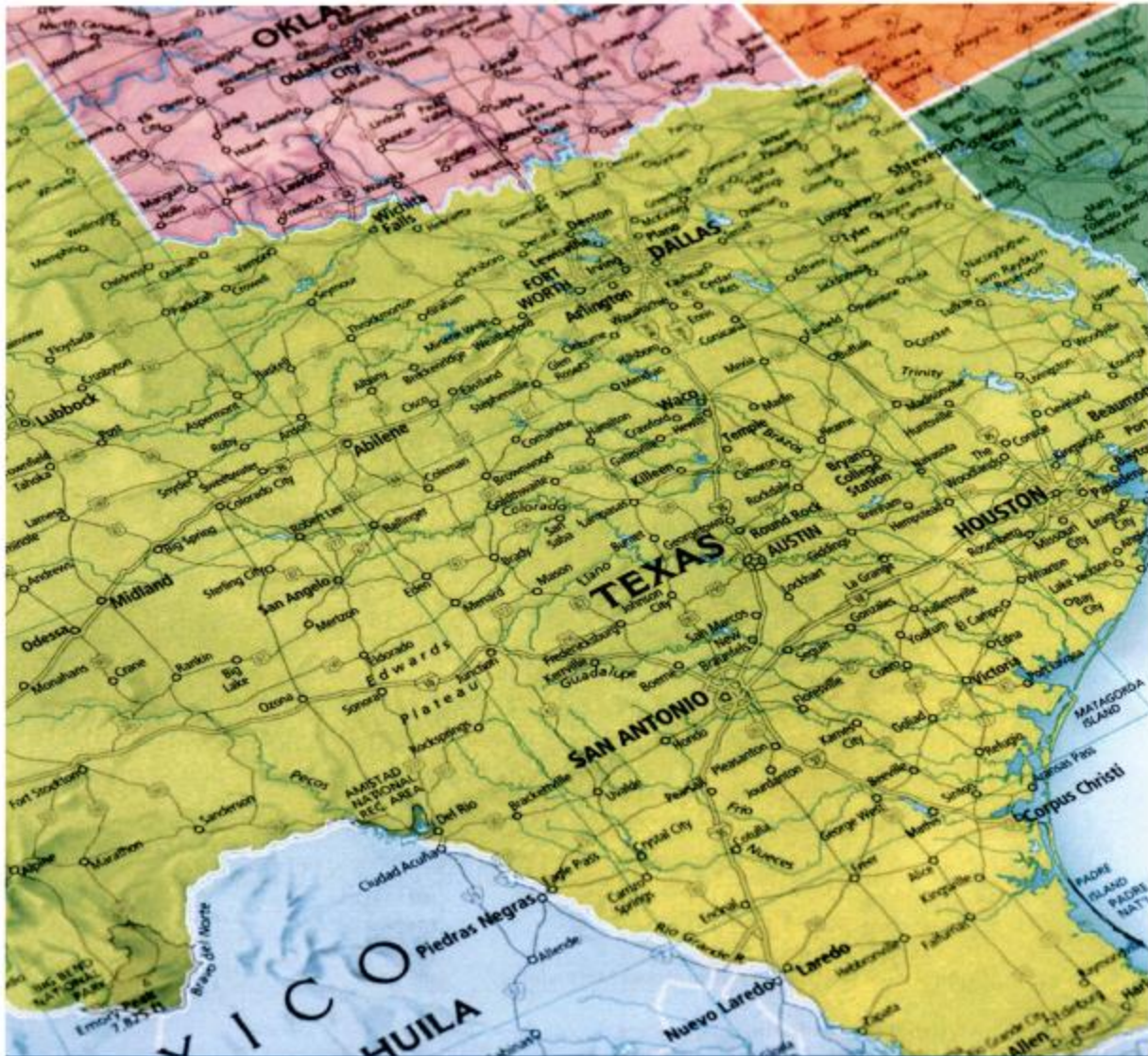
***Once age 65 you get the full amount of the exemption.**

State Ratio Study

The State Comptroller does a ratio study. The last ratio study for the entire county was performed in 2022 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 2023, the district prepared and delivered notices of appraised value for approximately 33,165 real estate parcels and 2264 commercial personal property parcels. From those notices, approximately 3671 owners protested.



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METHODS AND ASSISTANCE PROGRAM 2021 REPORT
Lamar County Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts

**Glenn Hegar
Texas Comptroller of Public Accounts
2020-21 Final Methods and Assistance Program Review**

Lamar County Appraisal District

Current MAP Cycle Chief Appraiser(s): Stephanie Lee, Jerry Patton

Previous MAP Cycle Chief Appraiser(s): Jerry Patton

This review is conducted in accordance with Tax Code Section 5.102(a-1) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

The appraisal district is established in a county located in an area declared by the governor to be a disaster area during the tax year in which the review is required. Therefore, a limited-scope review has been conducted.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	MEETS ALL
Taxpayer Assistance	MEETS ALL
Operating Procedures	MEETS
Appraisal Standards, Procedures and Methodology	MEETS ALL

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement – The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	15	15	100
Taxpayer Assistance	8	8	100
Operating Procedures	13	12	92
Appraisal Standards, Procedures and Methodology	19	19	100