

**Stonewall
County Appraisal
District

2023 Annual Report**

TABLE OF CONTENTS

GENERAL INFORMATION

EXEMPTIONS BY TAXING JURISDICTION

CERTIFIED MARKET (ASSESSED) VALUE 5 YEAR HISTORY

CERTIFIED NET TAXABLE VALUE 5 YEAR HISTORY

TAX RATE PER ENTITY 5 YEAR HISTORY

PARCEL COUNT PER ENTITY 5 YEAR HISTORY

BREAKDOWN OF CLASSIFICATION OF PARCELS

The Stonewall County Appraisal District was created by the Texas Legislature. The first meeting of the Stonewall County Appraisal District was held on January 11, 1980 called by the County Judge to organize the Board of Directors. A seven member Board was appointed to govern the Appraisal District.

The Appraisal District is responsible for appraising property in the district for ad valorem tax purposes for each taxing unit that imposes ad valorem taxes on property. Stonewall County Appraisal District is a political subdivision of the state.

The Stonewall County Appraisal District still has a seven member Board of Directors in which their primary functions are to hire the Chief Appraiser, adopt policy, appoint Appraisal Review Board members, and to adopt the annual budget. The Board members serve a two year staggered term beginning on January 1 following their election. Four members are selected in odd years and three members are selected in even years. To qualify as a member of the Board of Directors the individual must have been continuous resident of Stonewall County for the preceding two years. The County Tax Assessor/Collector is a voting member of the Board of Directors.

2023 Board of Directors

Jim Hecht - Chairman

Bill Meador

Renee Spikes - Secretary

John Dane Gholson

Anya Mullen

Kenny Spitzer

Lacy English - County Tax Assessor/Collector

2023 County Appraisal District Employees

Debra Smith - Chief Appraiser, Registered Professional Appraiser, Registered Texas Assessor/Collector - Appointed to the Chief Appraiser position as of August 1, 2012 and has worked for the Stonewall County Appraisal District since August 15, 2011

Hilary Ethington McDonald - Deputy Appraiser Hired July 10, 2020

2023 Appraisal Review Board Members

Ryan Branch - Chairman

Stanley Trammell - Secretary

Bryce Hatfiled

2023 Agricultural Advisory Board

Jay Beakley - Chairman

Gary Myers

Butch Nuding

Brent Meador

The Stonewall County Appraisal District's boundaries are the same as Stonewall county's boundaries. The Stonewall County Appraisal District appraises for three primary entities and one special district within the district's boundaries plus four overlapping entities within the district's boundaries. The following is a list of those entities: Stonewall County, Stonewall Hospital District, City of Aspermont, Aspermont ISD, Hamlin ISD, Haskell ISD, Rotan ISD, and Rule ISD.

The following is a list of the jurisdictions plus jurisdictional codes used in the Appraisal District to help code the jurisdiction to the correct entity:

00 - CAD

01 - Stonewall County

03 - Lateral Road

10 - City of Aspermont

30 - Aspermont ISD

50 - Stonewall Hospital

60 - Road

90 - Hamlin ISD

91 - Haskell ISD

92 - Rotan ISD

93 - Rule ISD

Article 8 of the Texas Constitution defines five basic rules for property taxes:

- Property taxes must be equal and uniform.
- Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions." There are limited exceptions to this rule, such as productivity value for agricultural land.
- Each property must have a single appraised value.
- All property is taxable unless federal or state law exempts it from taxation.

- Property owners have the right to reasonable notice of increases in the appraisal value of their property.

Appraisal practices are governed by the Texas Property Tax Code and rules are established by the Texas Comptroller of Public Accounts.

STONEWALL COUNTY APPRAISAL DISTRICT

RESIDENTIAL EXEMPTIONS

<u>Taxing Jurisdiction</u>	<u>Exemption</u>	<u>Amount</u>
Stonewall County	Over 65	\$10,000
Lateral Road	Homestead	\$3,000
Aspermont ISD	Homestead	\$100,000
Aspermont ISD	Over 65	\$10,000
Aspermont ISD	Disabled Person	\$10,000
Hamlin ISD	Homestead	\$100,000
Hamlin ISD	Over 65	\$10,000
Hamlin ISD	Disabled Person	\$10,000
Haskell ISD	Homestead	\$100,000
Haskell ISD	Over 65	\$10,000
Haskell ISD	Disabled Person	\$10,000
Rotan ISD	Homestead	\$100,000
Rotan ISD	Over 65	\$10,000
Rotan ISD	Disabled Person	\$10,000
Rule ISD	Homestead	\$100,000
Rule ISD	Over 65	\$10,000
Rule ISD	Disabled Person	\$10,000

Disabled Veterans Exemptions

10%-30% disability	\$5,000
31%-50% disability	\$7,500
51%-70% disability	\$10,000
71%-100% disability	\$12,000
100% disability/unemployable	100% exemption

STONEWALL COUNTY APPRAISAL DISTRICT

CERTIFIED MARKET (ASSESSED) VALUE

	2019	2020	2021	2022	2023
Stonewall County	\$245,861,940	\$214,319,190	\$179,333,241	\$226,790,271	\$254,979,490
City of Aspermont	\$28,011,240	\$28,428,450	\$27,153,620	\$31,349,060	\$35,193,950
Aspermont ISD	\$190,435,320	\$169,284,060	\$182,514,831	\$218,187,931	\$242,463,865
Stonewall Hospital*	\$245,861,940	\$214,319,190	\$179,333,241	\$226,790,271	\$254,979,490
Hamlin ISD**	\$16,192,360	\$17,364,960	\$10,836,930	\$12,242,170	\$12,995,985
Haskell ISD**	\$9,494,870	\$7,146,690	\$5,415,140	\$4,842,990	\$3,903,430
Rotan ISD**	\$14,135,220	\$16,110,880	\$21,104,223	\$24,253,940	\$24,786,130
Rule ISD**	\$2,279,570	\$3,106,630	\$2,344,470	\$5,237,860	\$4,070,700

*Notates special district

**Notates overlaps

March 13, 2020 - Governor of State of Texas issued a proclamation certifying that COVID 19 poses an imminent threat of disaster in the state of Texas. Disaster declaration did not affect 2020 values. January 1, 2020 appraisal date used

STONEWALL COUNTY APPRAISAL DISTRICT

CERTIFIED NET TAXABLE VALUE

	2019	2020	2021	2022	2023
Stonewall County	\$243,671,960	\$211,960,320	\$176,888,341	\$224,311,011	\$252,355,030
City of Aspermont	\$28,011,240	\$28,389,450	\$27,032,230	\$31,093,700	\$34,916,950
Aspermont ISD	\$190,435,320	\$157,894,030	\$171,144,271	\$202,631,221	\$220,209,245
Stonewall Hospital*	\$245,861,940	\$214,150,760	\$179,083,261	\$226,459,001	\$254,458,330
Hamlin ISD**	\$16,192,360	\$17,317,690	\$10,791,190	\$12,183,430	\$12,876,375
Haskell ISD**	\$9,494,870	\$7,146,690	\$5,415,140	\$4,842,990	\$3,903,430
Rotan ISD**	\$14,135,220	\$15,935,880	\$20,859,223	\$23,903,940	\$24,168,880
Rule ISD**	\$2,279,570	\$3,071,670	\$2,309,050	\$5,186,400	\$4,007,650

*Notates special district

**Notates overlaps

STONEWALL COUNTY APPRAISAL DISTRICT

TAX RATE PER ENTITY

	2019	2020	2021	2022	2023
Stonewall County	\$.6699/\$100	\$.7225/\$100	\$.8000/\$100	\$.7500/\$100	\$.7024/\$100
City of Aspermont	\$.585612/\$100	\$.5824/\$100	\$.6121/\$100	\$.6289/\$100	\$.5801/\$100
Aspermont ISD	\$1.2850/\$100	\$1.3460/\$100	\$1.2431/\$100	\$1.1296/\$100	\$.9395/\$100
Stonewall Hospital*	\$.586793/\$100	\$.6760/\$100	\$.7500/\$100	\$.6377/\$100	\$.6239/\$100
Hamlin ISD**	\$1.3450/\$100	\$1.3314/\$100	\$1.3284/\$100	\$1.2196/\$100	\$.9696/\$100
Haskell ISD**	\$1.3121/\$100	\$1.2979/\$100	\$1.2949/\$100	\$1.1861/\$100	\$1.1507/\$100
Rotan ISD**	\$1.06835/\$100	\$1.0132/\$100	\$1.2353/\$100	\$1.2179/\$100	\$1.0325/\$100
Rule ISD**	\$1.06835/\$100	\$.9630/\$100	\$.9630/\$100	\$.9429/100	\$.8260/\$100

*Notates special district

**Notates overlaps

STONEWALL COUNTY APPRAISAL DISTRICT

PARCEL COUNT PER ENTITY

	2019	2020	2021	2022	2023
Stonewall County	13,538	13,201	12,515	13,239	12,813
City of Aspermont	1,355	1,366	1,277	1,290	1,283
Aspermont ISD	12,572	12,259	11,540	12,217	11,764
Stonewall Hospital*	13,538	13,201	12,515	13,239	12,813
Hamlin ISD**	295	306	312	342	331
Haskell ISD**	252	246	227	226	227
Rotan ISD**	368	339	383	401	437
Rule ISD**	50	50	53	53	54

*Notates special district

**Notates overlaps

In 2023, Stonewall County Appraisal District certified a total of 12,813

parcels. Here is a chart of property types of how those parcels are classified:

Category Code	Category Name	# of Items*
A	Real Property: Single Family Residential	557
B	Real Property: MultiFamily Residential	2
C1	Real Property: Vacant Lots and Land Tracts	433
C2	Real Property: Colonia Lots and Land Tracts	0
D1	Real Property: Qualified Open-Space Land	2,993
D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land	297
E	Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements	466
F1	Real Property: Commercial	152
F2	Real Property: Industrial and Manufacturing	10
G1	Real Property: Oil and Gas	5,283
G2	Real Property: Minerals	0
G3	Real Property: Other sub-surface Interests in Land	1
H1	Tangible Personal Property: Personal Vehicles, not used for business purposes	0
H2	Tangible Personal Property: Goods in Transit	0
J	Real and Tangible Personal Property: Utilities	123
L1	Personal Property: Commercial	47
L2	Personal Property: Industrial and Manufacturing	208
M1	Mobile Homes	77
M2	Other Tangible Personal Property	0
N	Intangible Personal Property Only	0

O	Real Property: Residential Inventory	0
S	Special Inventory	0
X	Total Exempt Properties and subcategories:	
XA	Public property for house indigent persons	0
XB	Income Producing Tangible Personal Property valued under \$2500	55
XC	Mineral Interest Property valued under \$500	1,945
XD	Improving Property for housing with volunteer labor	0
XE	Community Housing Development Organizations	5
XF	Assisting Ambulatory Health Care Centers	1
XG	Primarily Performing Charitable Organizations	4
XH	Developing Model Colonia Subdivisions	0
XI	Youth Spiritual, Mental and Physical Developmental Organizations	6
XJ	Private Schools	0
XL	Organizations Providing Economic Developments Services to Local Community	7
XM	Marine Cargo Containers	0
XN	Motor Vehicle Leased for Personal Use	5
XO	Motor Vehicles for Income Production and Personal Use	0
XP	Offshore Drilling Equipment not in use	0
XQ	Intracoastal Waterway Dredge Disposal Rite	0
XR	Nonprofit Water or Wastewater Corporation	1
XS	Raw Cocoa and Green Coffee held in Harris County	0
XT	Limitation on taxes in Certain Municipalities	0
XU	Miscellaneous Exemptions	5
XV	Other Exemptions	130

The Property Tax Assistance Division conducts a Property Value Study and a Methods and Assistance Program review in alternating years. The 2023 Methods and Assistance Program results were released January 25, 2024.

Results of the 2023 Methods and Assistance Program and the 2023 Preliminary Property Value Study Findings for Stonewall County Appraisal District are available on the comptroller's website, www.window.state.tx.us

If you have any questions about information in this report, contact Debra Smith, RPA, RTA Chief Appraiser. Phone (940) 989-3363 Email: stonewallcad@valornet.com