

WINKLER COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT

2023

The Winkler County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are appointed by the taxing units within the boundaries of Winkler County and must live within the district two years prior to serving on the board. The Chief Appraiser is hired by the Board of Directors and is the chief administrator of the appraisal district. The appraisal district is responsible for local property tax appraisal and exemption administration. The local taxing units such as your County, Schools, Cities, and Hospital set tax rates from the property tax appraisal issued by the Appraisal District. The Winkler CAD serves the following taxing units.

Entity	2023 Market Value	2023 Taxable Value
Winkler County General Fund	\$5,621,903,243	\$5,258,316,929
Winkler County FC&LR Fund	\$5,621,661,703	\$5,253,569,480
Kermit ISD M&O	\$1,850,558,739	\$1,663,348,185
Wink-Loving ISD M&O	\$3,412,038,384	\$3,182,126,081
Winkler Hospital District M&O	\$5,262,542,103	\$4,877,617,499
City of Kermit	\$ 258,140,161	\$ 228,316,900
City of Wink	\$ 68,312,460	\$ 48,324,196
City of Monahans	\$ 20,019,180	\$ 20,019,180

The district maintains approximately 68,683 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

Valuation History

Certified Market Values

	<u>2021</u>	<u>2022</u>
Winkler County General Fund	\$3,267,706,173	\$5,104,879,994
Kermit ISD	\$1,085,858,070	\$1,553,541,966
Wink-Loving ISD	\$2,033,584,293	\$3,200,026,108
Winkler Hospital District	\$3,117,178,583	\$4,751,664,784
City of Kermit	\$ 257,420,437	\$ 266,772,889
City of Wink	\$ 55,962,700	\$ 56,162,565
City of Monahans	\$ 12,254,590	\$ 18,072,970

Net Taxable Values

	<u>2021</u>	<u>2022</u>
Winkler County General Fund	\$2,902,253,349	\$4,729,331,591
Kermit ISD	\$ 925,716,534	\$1,369,857,313
Wink-Loving ISD	\$1,786,369,406	\$2,946,649,752
Winkler Hospital District	\$2,715,766,009	\$4,346,241,461
City of Kermit	\$ 222,177,020	\$ 232,187,892
City of Wink	\$ 43,391,393	\$ 42,609,018
City of Monahans	\$ 11,258,750	\$ 17,078,530

Average Market Value – Single Family Residence

	<u>2022</u>	<u>2023</u>
Winkler County General Fund	\$ 93,648	\$ 94,988
Kermit County ISD	\$ 94,595	\$ 93,654
Wink-Loving ISD	\$ 87,007	\$104,305
Winkler Hospital District	\$ 93,648	\$ 94,988
City of Kermit	\$ 88,458	\$ 85,357
City of Wink	\$ 84,602	\$102,090
City of Monahans	\$ -0-	\$ -0-

Average Taxable Value – Single Family Residence

	<u>2022</u>	<u>2023</u>
Winkler County General Fund	\$ 64,598	\$ 28,784
Kermit County ISD	\$ 30,562	\$ 61,362
Wink-Loving ISD	\$ 22,663	\$ 79,249
Winkler Hospital District	\$ 64,598	\$ 28,784
City of Kermit	\$ 78,322	\$ 6,363
City of Wink	\$ 72,117	\$ 24,225
City of Monahans	\$ -0-	\$ -0-

Exemption Data

The district has various exemptions that taxpayers may qualify for including: Homestead, Over-65 Homestead and Disability Homestead residential exemptions. You may only apply for one of the homestead exemptions on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county: this can transfer to the new county you reside in.

Exemption Information:

Entity	Homestead	Over 65 or Disabled
Winkler County	\$ 20% or \$5,000	20% or \$25,000
Winkler County FM	\$ +3,000	\$ 10,000
City of Kermit	\$ -0-	\$ 15,000
City of Wink	\$ -0-	\$ 10,000
Kermit ISD	\$ 100,000	\$ 10,000
Wink Loving ISD	\$ 100,000	\$ 10,000

Disabled Veterans	Amount	Percentage
DV1	\$ 5,000	10-29%
DV2	\$ 7,500	20-49%
DV3	\$10,000	50-69%
DV4	\$12,000	70-100%
DVHS	Totally Exempt	100%

The DVHS only apply to General Homestead Exemption

Exemption Breakdown

Winkler County

<u>Exemption</u>	<u>Count</u>	<u>Local</u>	<u>State</u>	<u>Total</u>
AB	2	\$93,050,310	-0-	\$ 93,050,310
DP	41	\$ 767,526	-0-	\$ 767,526
DPS	4	\$ 77,360	-0-	\$ 77,360
DV1	4	-0-	\$ 41,000	\$ 41,000
DV2	4	-0-	\$ 39,000	\$ 39,000
DV2S	1	-0-	\$ 7,500	\$ 7,500
DV3	4	-0-	\$ 44,000	\$ 44,000
DV4	7	-0-	\$ 84,000	\$ 84,000
DV4S	1	-0-	\$ 12,000	\$ 12,000
DVHS	8	-0-	\$ 959,039	\$ 959,039
EX	193	-0-	\$53,189,110	\$ 53,189,110
EX-XA	8	-0-	\$ 1,615,840	\$ 1,615,840
EX-XD	1	-0-	\$ 169,640	\$ 169,640
EX-EF	1	-0-	\$ 2,000	\$ 2,000
EX-X1	7	-0-	\$ 334,730	\$ 334,730
EX-XL	2	-0-	\$ 54,160	\$ 54,160
EX-XN	3	-0-	\$ 123,310	\$ 123,310
EX-XT	126	-0-	\$ 5,913,360	\$ 5,913,360
EX-EU	2	-0-	\$ 415,270	\$ 415,270
EX-XV	130	-0-	\$16,785,020	\$ 16,785,020
EX366	9,721	-0-	\$ 616,850	\$ 616,850
FRSS	1	-0-	\$ 115,270	\$ 115,270
HS	1,597	\$29,814,800	-0-	\$ 29,814,800
OV65	495	\$ 9,641,536	-0-	\$ 9,641,536
OV65S	41	\$ 800,000	-0-	\$ 800,000
PC	80	\$61,992,830	-0-	\$ 61,992,830
SO	1	\$ 80,000	-0-	\$ 80,000

Kermit ISD

<u>Exemption</u>	<u>Count</u>	<u>Local</u>	<u>State</u>	<u>Total</u>
DP	38	-0-	\$ 238,473	\$ 238,473
DPS	4	-0-	\$ 15,810	\$ 15,810
DV1	4	-0-	\$ 40,590	\$ 40,590
DV2	4	-0-	\$ 19,500	\$ 19,500
DV3	4	-0-	\$ 42,780	\$ 42,780
DV4	7	-0-	\$ 72,000	\$ 72,000
DV4S	1	-0-	-0-	\$ -0-
DVHS	8	-0-	\$ 599,762	\$ 599,762
EX	92	-0-	\$ 12,601,770	\$ 12,601,770

EX-XA	1	-0-	\$ 166,990	\$ 166,990
EX-EF	1	-0-	\$ 2,000	\$ 2,000
EX-X1	7	-0-	\$ 334,730	\$ 334,730
EX-XL	2	-0-	\$ 54,160	\$ 54,160
EX-XN	3	-0-	\$ 123,310	\$ 123,310
EX-XT	66	-0-	\$ 4,234,980	\$ 4,234,980
EX-EU	2	-0-	\$ 415,270	\$ 415,270
EX-XV	79	-0-	\$ 12,849,210	\$ 12,849,210
EX366	7,316	-0-	\$ 463,070	\$ 463,070
HS	1,381	\$22,018,225	\$ 51,425,463	\$ 73,443,668
OV65	438	-0-	\$ 3,101,625	\$ 3,101,625
OV65S	37	-0-	\$ 313,000	\$ 313,000
PC	24	\$23,658,140	-0-	\$ 23,658,140
SO	1	\$ 80,000	-0-	\$ 80,000

Winkler County Hospital

Exemption	Count	Local	State	Total
AB	2	\$124,067,070	-0-	\$124,067,070
DP	41	\$ 767,526	-0-	\$ 767,526
DPS	4	\$ 77,360	-0-	\$ 77,360
DV1	4	-0-	\$ 41,000	\$ 41,000
DV2	4	-0-	\$ 39,000	\$ 39,000
DV2S	1	-0-	\$ 7,500	\$ 7,500
DV3	4	-0-	\$ 44,000	\$ 44,000
DV4	7	-0-	\$ 84,000	\$ 84,000
DV4S	1	-0-	\$ 12,000	\$ 12,000
DVHS	8	-0-	\$ 959,039	\$ 959,039
EX	193	-0-	\$53,189,110	\$ 53,189,110
EX-XA	8	-0-	\$ 1,615,840	\$ 1,615,840
EX-XD	1	-0-	\$ 169,640	\$ 169,640
EX-EF	1	-0-	\$ 2,000	\$ 2,000
EX-X1	7	-0-	\$ 334,730	\$ 334,730
EX-XL	2	-0-	\$ 54,160	\$ 54,160
EX-XN	3	-0-	\$ 123,310	\$ 123,310
EX-XT	126	-0-	\$ 5,913,360	\$ 5,913,360
EX-XU	2	-0-	\$ 415,270	\$ 415,270
EX-XV	130	-0-	\$16,785,020	\$ 16,785,020
EX366	9,720	-0-	\$ 615,150	\$ 615,150
FRSS	1	-0-	\$ 115,270	\$ 115,270
HS	1,597	\$ 29,814,800	-0-	\$ 29,814,800
OV65	495	\$ 9,641,536	-0-	\$ 9,641,536
OV65S	41	\$ 800,000	-0-	\$ 800,000
PC	80	\$ 61 992 830	-0-	\$ 61,992,830

Wink-Loving ISD

<u>Exemption</u>	<u>Count</u>	<u>Local</u>	<u>State</u>	<u>Total</u>
DP	3	-0-	\$ 20,000	\$ 20,000
DV2S	1	-0-	\$ 1,689	\$ 1,689
ECO	1	\$99,067,070	-0-	\$ 99,067,070
EX	100	-0-	\$ 40,459,340	\$ 40,459,340
EX-XA	7	-0-	\$ 1,448,850	\$ 1,448,850
EX-XD	1	-0-	\$ 169,640	\$ 169,640
EX-XT	60	-0-	\$ 1,678,380	\$ 1,678,380
EX-XV	51	-0-	\$ 3,935,810	\$ 3,935,810
EX366	3,411	-0-	\$ 262,100	\$ 262,100
FRSS	1	-0-	\$ 115,270	\$ 115,270
HS	216	\$ 3,659,369	\$ 7,771,855	\$ 11,431,224
OV65	57	-0-	\$ 285,284	\$ 285,284
OV65S	4	-0-	\$ 19,023	\$ 19,023
PC	56	\$38,334,690	-0-	\$ 38,334,690

City of Kermit

<u>Exemption</u>	<u>Count</u>	<u>Local</u>	<u>State</u>	<u>Total</u>
DV1	4	-0-	\$ 41,000	\$ 41,000
DV2	4	-0-	\$ 39,000	\$ 39,000
DV3	4	-0-	\$ 44,000	\$ 44,000
DV4	6	-0-	\$ 72,000	\$ 72,000
DV4S	1	-0-	\$ 12,000	\$ 12,000
DVHS	6	-0-	\$ 694,312	\$ 694,312
EX	9	-0-	\$ 540,690	\$ 540,690
EX-XA	1	-0-	\$ 166,990	\$ 166,990
EX-EF	1	-0-	\$ 2,000	\$ 2,000
EX-X1	6	-0-	\$ 334,330	\$ 334,330
EX-XL	2	-0-	\$ 54,160	\$ 54,160
EX-XN	3	-0-	\$ 123,310	\$ 123,310
EX-XT	43	-0-	\$ 245,980	\$ 245,980
EX-XU	1	-0-	\$ 148,330	\$ 148,330
EX-XV	73	-0-	\$12,075,990	\$ 12,075,990
EX366	70	-0-	\$ 60,620	\$ 60,620
OV65	409	\$ 6,068,303	-0-	\$ 6,068,303
OV65S	32	\$ 465,000	-0-	\$ 465,000
SO	1	\$ 80,000	-0-	\$ 80,000

City of Wink

<u>Exemption</u>	<u>Count</u>	<u>Local</u>	<u>State</u>	<u>Total</u>
DV2S	1	-0-	\$ 7,500	\$ 7,500
EX	11	-0-	\$ 8,278,160	\$ 8,278,160
EX-XA	7	-0-	\$ 1,448,850	\$ 1,448,850
EX-XT	53	-0-	\$ 1,030,160	\$ 1,030,160
EX-XV	40	-0-	\$ 3,701,780	\$ 3,701,780
EX366	17	-0-	\$ 15,670	\$ 15,670
FRSS	1	-0-	\$ 115,270	\$ 115,270
OV65	52	\$513,344	-0-	\$ 513,344
OV65S	4	\$ 40,000	-0-	\$ 40,000
PC	1	\$ 250	-0-	\$ 250

2023 Tax Rates Per Entity Per \$100 of Value

Winkler County General Fund	.362100
Winkler County FM & LR	.029790
Kermit ISD M&O	.707400
Kermit ISD I&S	.346000
Wink-Loving ISD M&O	.699200
Wink-Loving ISD I&S	.149900
Winkler County Hospital M&O	.170771
Winkler County Hospital I&S	.013901
City of Kermit	.373421
City of Wink	.220766
City of Monahans	.350000

Winkler County has an average Collection Rate of 99%. We work with our Taxpayers to maximize the collections for the entities.

Agricultural 1-D-1 Open Space and Wildlife Management

Because of Senate Bill 771 there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than normal time period. We will work with our Farmers and Ranchers during the drought.

Property Value Study

The Property Value Study is conducted by the State comptroller's Office to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is within a 5% percent margin the State Comptroller will certify the local value to the commissioner of Education. The findings of the study are used in the school funding formula for state aid.

2022 APPRAISAL DISTRICT RATIO STUDY

Appraisal District Summary Worksheet

248-Winkler

Study Results Last Updated: Aug. 22, 2023

Category	Number of Ratios **	2022 CAD Reported Appraisal Value	Median Level of Appraisal	Coefficient of Dispersion	% Ratios within (+/-) 10 % of Median	% Ratios within (+/-) 25 % of Median	Price - Related Differential
A.SINGLE-FAMILY RESIDENCES	60	215,466,377	0.90	23.30	28.33	63.33	1.04
B.MULTI-FAMILY RESIDENCES	0	2,046,380	*	*	*	*	*

Category	Number of Ratios **	2022 CAD Reported Appraisal Value	Median Level of Appraisal	Coefficient of Dispersion	% Ratios within (+/-) 10 % of Median	% Ratios within (+/-) 25 % of Median	Price - Related Differential
C1.VACANT LOTS	0	1,255,320	*	*	*	*	*
C2.COLONIA LOTS	0	0	*	*	*	*	*
D2.FARM/RANCH IMP	0	295,945	*	*	*	*	*
E.RURAL-NON-QUAL	0	23,716,599	*	*	*	*	*
F1.COMMERCIAL REAL	28	61,021,344	0.98	10.64	75.00	85.71	1.18
F2.INDUSTRIAL REAL	0	473,419,800	*	*	*	*	*
G.OIL, GAS, MINERALS	57	2,365,613,600	1.01	2.17	98.25	98.25	1.00
J.UTILITIES	6	1,207,538,150	0.97	3.26	100.00	100.00	1.03
L1.COMMERCIAL PERSONAL	0	27,410,220	*	*	*	*	*
L2.INDUSTRIAL PERSONAL	0	214,583,750	*	*	*	*	*
M.OTHER PERSONAL	0	13,732,340	*	*	*	*	*
O.RESIDENTIAL INVENTORY	0	0	*	*	*	*	*
S.SPECIAL INVENTORY	0	0	*	*	*	*	*
OVERALL	151	4,606,099,825	1.00	11.96	66.23	80.79	0.95

* Category result not calculated. Calculation requires a minimum of five ratios from either of the following:

- Categories representing at least 25 percent of total CAD category value.
- Five ISDs or half the ISDs in the CAD, whichever is less

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