

# WINKLER COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT

## 2024

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	2024 Market Value	2024 Taxable Value
Winkler County General Fund	\$5,278,102,577	\$4,831,478,299
Winkler County FC&LR Fund	\$5,277,861,037	\$4,827,070,740
Kermit ISD M&O	\$1,931,591,697	\$1,696,170,840
Wink-Loving ISD M&O	\$2,683,332,444	\$2,841,017,124
Winkler Hospital District M&O	\$4,956,646,197	\$4,503,690,547
City of Kermit	\$ 273,613,171	\$ 244,819,294
City of Wink	\$ 72,610,765	\$ 54,265,466
City of Monahans	\$ 19,262,460	\$ 17,121,276

The district maintains approximately 65,729 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

# Valuation History

## Certified Market Values

	<u>2022</u>	<u>2023</u>
Winkler County General Fund	\$5,104,879,994	\$5,621,903,243
Kermit ISD	\$1,553,541,966	\$1,850,558,739
Wink-Loving ISD	\$3,200,026,108	\$3,412,038,384
Winkler Hospital District	\$4,751,664,784	\$5,262,542,103
City of Kermit	\$ 266,772,889	\$ 258,140,161
City of Wink	\$ 56,162,565	\$ 68,312,460
City of Monahans	\$ 18,072,970	\$ 20,019,180

## Net Taxable Values

	<u>2022</u>	<u>2023</u>
Winkler County General Fund	\$4,729,331,591	\$5,258,316,929
Kermit ISD	\$1,369,857,313	\$1,663,348,185
Wink-Loving ISD	\$2,946,649,752	\$3,182,126,081
Winkler Hospital District	\$4,346,241,461	\$4,877,617,499
City of Kermit	\$ 232,187,892	\$ 228,316,900
City of Wink	\$ 42,609,018	\$ 48,324,196
City of Monahans	\$ 17,078,530	\$ 20,019,180

**Average Market Value – Single Family Residence**

	<b><u>2023</u></b>	<b><u>2024</u></b>
Winkler County General Fund	\$ 94,988	\$ 91,613
Kermit County ISD	\$ 93,654	\$ 89,956
Wink-Loving ISD	\$104,305	\$106,837
Winkler Hospital District	\$ 94,988	\$ 91,613
City of Kermit	\$ 85,357	\$ 86,211
City of Wink	\$102,090	\$105,596
City of Monahans	\$ -0-	\$ -0-

**Average Taxable Value – Single Family Residence**

	<b><u>2023</u></b>	<b><u>2024</u></b>
Winkler County General Fund	\$ 28,784	\$ 66,817
Kermit County ISD	\$ 61,362	\$ 8,814
Wink-Loving ISD	\$ 79,249	\$ 12,001
Winkler Hospital District	\$ 28,784	\$ 66,817
City of Kermit	\$ 6,363	\$ 80,827
City of Wink	\$ 24,225	\$ 87,186
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

EXEMPTION	COUNT	LOCAL	STATE	TOTAL
AB	2	\$83,007,890	\$0	\$83,007,890
DP	36	\$690,173	\$0	\$690,173
DPS	4	\$77,360	\$0	\$77,360
DV1	3	\$0	\$29,000	\$29,000
DV2	5	\$0	\$51,000	\$51,000
DV2S	1	\$0	\$7,500	\$7,500
DV3	4	\$0	\$44,000	\$44,000
DV4	8	\$0	\$96,000	\$96,000
DV4S	1	\$0	\$12,000	\$12,000
DVHS	7	\$0	\$731,525	\$731,525
EX	203	\$0	\$48,948,490	\$48,948,490
EX-XA	8	\$0	\$1,608,390	\$1,608,390
EX-XD	1	\$0	\$169,080	\$169,080
EX-XF	1	\$0	\$2,000	\$2,000
EX-XG	1	\$0	\$138,560	\$138,560
EX-XI	7	\$0	\$334,810	\$334,810
EX-XL	1	\$0	\$2,980	\$2,980
EX-XN	4	\$0	\$225,350	\$225,350
EX-XT	125	\$0	\$5,912,740	\$5,912,740
EX-XU	2	\$0	\$415,270	\$415,270
EX-XV	130	\$0	\$16,684,960	\$16,684,960
EX366	9,539	\$0	\$623,481	\$623,481
FRSS	1	\$0	\$115,270	\$115,270
HS	1,472	\$27,423,955	\$0	\$27,423,955
OV65	490	\$9,525,378	\$0	\$9,525,378
OV65S	38	\$740,000	\$0	\$740,000
PC	110	\$75,947,130	\$0	\$75,947,130
SO	1	\$80,000	\$0	\$80,000
TOTALS		\$197,491,886	\$76,152,406	\$273,644,292

Kermit ISD

EXEMPTION	COUNT	LOCAL	STATE	TOTAL
DP	33	\$0	\$50,260	\$50,260
DPS	4	\$0	\$10,000	\$10,000
DV1	3	\$0	\$0	\$0
DV2	5	\$0	\$24,000	\$24,000
DV3	4	\$0	\$10,000	\$10,000
DV4	8	\$0	\$60,000	\$60,000
DV4S	1	\$0	\$0	\$0
DVHS	7	\$0	\$118,040	\$118,040
EX	83	\$0	\$12,128,000	\$12,128,000
EX-XA	1	\$0	\$166,990	\$166,990
EX-XF	1	\$0	\$2,000	\$2,000
EX-XG	1	\$0	\$138,560	\$138,560
EX-XI	7	\$0	\$334,810	\$334,810
EX-XL	1	\$0	\$2,980	\$2,980
EX-XN	3	\$0	\$204,210	\$204,210
EX-XT	66	\$0	\$4,249,980	\$4,249,980
EX-XU	2	\$0	\$415,270	\$415,270
EX-XV	79	\$0	\$12,783,750	\$12,783,750
EX366	6,909	\$0	\$420,853	\$420,853
HS	1,305	\$10,211,109	\$89,545,815	\$99,756,924
OV65	434	\$0	\$974,667	\$974,667
OV65S	34	\$0	\$135,630	\$135,630
PC	23	\$32,371,800	\$0	\$32,371,800
SO	1	\$80,000	\$0	\$80,000
		\$42,662,909	\$121,775,815	\$164,438,724

Winkler County Hospital

EXEMPTION	COUNT	LOCAL	STATE	TOTAL
AB	2	\$110,677,180	\$0	\$110,677,180
DP	36	\$690,173	\$0	\$690,173
DPS	4	\$77,360	\$0	\$77,360
DV1	3	\$0	\$29,000	\$29,000
DV2	5	\$0	\$51,000	\$51,000
DV2S	1	\$0	\$7,500	\$7,500
DV3	4	\$0	\$44,000	\$44,000
DV4	8	\$0	\$96,000	\$96,000
DV4S	1	\$0	\$12,000	\$12,000
DVHS	7	\$0	\$731,525	\$731,525
EX	203	\$0	\$48,948,490	\$48,948,490
EX-XA	8	\$0	\$1,608,390	\$1,608,390
EX-XD	1	\$0	\$169,080	\$169,080
EX-XF	1	\$0	\$2,000	\$2,000
EX-XG	1	\$0	\$138,560	\$138,560
EX-XI	7	\$0	\$334,810	\$334,810
EX-XL	1	\$0	\$2,980	\$2,980
EX-XN	4	\$0	\$225,350	\$225,350
EX-XT	125	\$0	\$5,912,740	\$5,912,740
EX-XU	2	\$0	\$415,270	\$415,270
EX-XV	13	\$0	\$16,684,960	\$16,684,960
EX366	9,538	\$0	\$623,481	\$623,481
FRSS	1	\$0	\$115,270	\$115,270
HS	1,472	\$27,423,955	\$0	\$27,423,955
OV65	490	\$9,525,378	\$0	\$9,525,378
OV65S	38	\$740,000	\$0	\$740,000
PC	110	\$75,947,130	\$0	\$75,947,130
TOTALS		\$225,081,176	\$76,152,406	\$301,233,582

Wink-Loving ISD

EXEMPTIONS	COUNT	LOCAL	STATE	TOTAL
DP	3	\$0	\$11,386	\$11,386
DV2S	1	\$0	\$0	\$0
EX	119	\$0	\$36,692,490	\$36,692,490
EX-XA	7	\$0	\$1,441,400	\$1,441,400
EX-XD	1	\$0	\$169,080	\$169,080
EX-XN	1	\$0	\$21,140	\$21,140
EX-XT	59	\$0	\$1,662,760	\$1,662,760
EX-XV	51	\$0	\$3,901,210	\$3,901,210
EX366	3,787	\$0	\$297,440	\$297,440
FRSS	1	\$0	\$115,270	\$115,270
HS	167	\$1,521,754	\$11,333,888	\$12,855,642
OV65	56	\$0	\$30,000	\$30,000
OV65S	4	\$0	\$10,000	\$10,000
PC	87	\$43,575,330	\$0	\$43,575,330
TOTALS		\$45,097,084	\$55,686,064	\$100,783,148

City of Kermit

EXEMPTION	COUNT	LOCAL	STATE	TOTAL
DV1	3	\$0	\$29,000	\$29,000
DV2	5	\$0	\$51,000	\$51,000
DV3	4	\$0	\$44,000	\$44,000
DV4	7	\$0	\$84,000	\$84,000
DV4S	1	\$0	\$12,000	\$12,000
DVHS	6	\$0	\$688,320	\$688,320
EX	12	\$0	\$667,140	\$667,140
EX-XA	1	\$0	\$166,990	\$166,990
EX-XF	1	\$0	\$2,000	\$2,000
EX-XG	1	\$0	\$138,560	\$138,560
EX-XI	6	\$0	\$334,330	\$334,330
EX-XL	1	\$0	\$2,980	\$2,980
EX-XN	3	\$0	\$204,210	\$204,210
EX-XT	43	\$0	\$245,980	\$245,980
EX-XU	1	\$0	\$148,330	\$148,330
EX-XV	73	\$0	\$12,031,180	\$12,031,180
EX366	70	\$0	\$49,030	\$49,030
OV65	404	\$5,987,114	\$0	\$5,987,114
OV65S	31	\$450,000	\$0	\$450,000
SO	1	\$80,000	\$0	\$80,000
TOTALS		\$6,517,114	\$14,899,050	\$21,416,164

City of Wink

EXEMPTIONS	COUNT	LOCAL	STATE	TOTAL
DV2S	1	\$0	\$7,500	\$7,500
EX	24	\$0	\$8,413,900	\$8,413,900
EX-XA	7	\$0	\$1,441,400	\$1,441,400
EX-XN	1	\$0	\$21,140	\$21,140
EX-XT	52	\$0	\$1,014,540	\$1,014,540
EX-XV	40	\$0	\$3,667,180	\$3,667,180
EX366	15	\$0	\$9,450	\$9,450
FRSS	1	\$0	\$115,270	\$115,270
OV65	53	\$518,678	\$0	\$518,678
OV65S	4	\$40,000	\$0	\$40,000
PC	1	\$250	\$0	\$250
TOTALS		\$558,928	\$14,690,380	\$15,249,308

## **2024 Tax Rates Per Entity Per \$100 of Value**

Winkler County General Fund	.400700
Winkler County FM & LR	.030900
Kermit ISD M&O	.705100
Kermit ISD I&S	.335100
Wink-Loving ISD M&O	.699200
Wink-Loving ISD I&S	.110000
Winkler County Hospital M&O	.203288
Winkler County Hospital I&S	.015001
City of Kermit	.375998
City of Wink	.200978
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: January 31, 2023

#### COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE

#### 2022 CAD SUMMARY WORKSHEET EXPORT

PVS YR	NEW CAD ID	CAD SHRT NM	CATEGORY	No of Ratios	CAD_CATG_AM	CATG_MED_QY	CATG_RATIO
2022	248	Winkler	A.SINGLE-FAMILY RESIDENCES	60	215,466,377	0.90	23.30 28.33
2022	248	Winkler	B.MULTI-FAMILY RESIDENCES	0	2,046,380		
2022	248	Winkler	C1.VACANT LOTS	0	1,255,320		
2022	248	Winkler	C2.COLONIA LOTS	0	0		
2022	248	Winkler	D2.FARM/RANCH IMP	0	295,945		
2022	248	Winkler	E.RURAL-NON-QUAL	0	23,716,599		
2022	248	Winkler	F1.COMMERCIAL REAL	28	61,021,344	0.98	10.64 75.00
2022	248	Winkler	F2.INDUSTRIAL REAL	0	473,419,800		
2022	248	Winkler	G.OIL, GAS, MINERALS	57	2,365,613,600	1.01	2.17 98.25
2022	248	Winkler	J.UTILITIES	6	1,207,538,150	0.97	3.26 100.00 1
2022	248	Winkler	L1.COMMERCIAL PERSONAL	0	27,410,220		
2022	248	Winkler	L2.INDUSTRIAL PERSONAL	0	214,583,750		
2022	248	Winkler	M.OTHER PERSONAL	0	13,732,340		
2022	248	Winkler	O.RESIDENTIAL INVENTORY	0	0		
2022	248	Winkler	S.SPECIAL INVENTORY	0	0		
2022	248	Winkler	OVERALL	151	4,606,099,825	1.00	11.96 66.23

\* 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