

WINKLER COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT

2025

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	2025 Market Value	2025 Taxable Value
Winkler County General Fund	\$5,371,651,031	\$4,782,846,057
Winkler County FC&LR Fund	\$5,371,651,031	\$4,778,840,862
Kermit ISD M&O	\$2,043,913,287	\$1,727,934,637
Wink-Loving ISD M&O	\$3,057,592,814	\$2,680,627,562
Winkler Hospital District M&O	\$5,101,478,401	\$4,533,265,717
City of Kermit	\$ 362,413,379	\$ 276,082,046
City of Wink	\$ 94,458,645	\$ 68,176,576
City of Monahans	\$ 42,705,620	\$ 39,627,913

The district maintains approximately 72,396 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

Valuation History

Certified Market Values

	<u>2023</u>	<u>2024</u>
Winkler County General Fund	\$5,621,903,243	\$5,278,102,577
Kermit ISD	\$1,850,558,739	\$1,931,591,697
Wink-Loving ISD	\$3,412,038,384	\$2,683,332,444
Winkler Hospital District	\$5,262,542,103	\$4,956,646,197
City of Kermit	\$ 258,140,161	\$ 273,613,171
City of Wink	\$ 68,312,460	\$ 72,610,765
City of Monahans	\$ 20,019,180	\$ 19,262,460

Net Taxable Values

	<u>2023</u>	<u>2024</u>
Winkler County General Fund	\$5,258,316,929	\$4,831,478,299
Kermit ISD	\$1,663,348,185	\$1,696,170,840
Wink-Loving ISD	\$3,182,126,081	\$2,841,017,124
Winkler Hospital District	\$4,877,617,499	\$4,503,690,547
City of Kermit	\$ 228,316,900	\$ 244,819,294
City of Wink	\$ 48,324,196	\$ 54,265,466
City of Monahans	\$ 20,019,180	\$ 17,121,276

Average Market Value – Single Family Residence

	<u>2024</u>	<u>2025</u>
Winkler County General Fund	\$ 91,613	\$137,352
Kermit County ISD	\$ 89,956	\$136,567
Wink-Loving ISD	\$106,837	\$142,554
Winkler Hospital District	\$ 91,613	\$137,352
City of Kermit	\$ 86,211	\$125,260
City of Wink	\$105,596	\$140,324
City of Monahans	\$ -0-	\$ -0-

Average Taxable Value – Single Family Residence

	<u>2024</u>	<u>2025</u>
Winkler County General Fund	\$ 66,517	\$ 71,071
Kermit County ISD	\$ 8,814	\$ 12,576
Wink-Loving ISD	\$ 12,001	\$ 18,457
Winkler Hospital District	\$ 66,817	\$ 71,071
City of Kermit	\$ 80,827	\$ 87,352
City of Wink	\$ 87,186	\$106,450
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	\$ 20%+3,000	\$ 10,000
City of Kermit	\$ -0-	\$ 15,000
City of Wink	\$ -0-	\$ 10,000
Kermit ISD	\$ 20%	\$ 10,000
Wink Loving ISD	\$ 20%	\$ 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	64,310,480	0	64,310,480
DP	31	611,951	0	611,951
DPS	4	60,000	0	60,000
DV1	2	0	17,000	17,000
DV1S	1	0	5,000	5,000
DV2	6	0	58,500	58,500
DV2S	1	0	7,500	7,500
DV3	2	0	22,000	22,000
DV4	10	0	120,000	120,000
DV4S	1	0	12,000	12,000
DVHS	6	0	710,515	710,515
EX	305	0	52,075,888	52,075,888
EX-XA	8	0	1,902,634	1,902,634
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	342,456	342,456
EX-XL	1	0	2,980	2,980
EX-XN	6	0	584,130	584,130
EX-XT	125	0	6,518,982	6,518,982
EX-XU	2	0	148,330	148,330
EX-XV	132	0	17,828,756	17,828,756
EX366	9,877	0	624,220	624,220
FRSS	1	0	138,324	138,324
HS	1,437	38,424,529	0	38,424,529
OV65	545	10,674,010	0	10,674,010
OV65S	33	660,000	0	660,000
PC	116	72,846,790	0	72,846,790
SP	1	80,000	0	80,000
TOTALS		187,667,760	81,428,855	269,096,615

KERMIT ISD

EXEMPTION	COUNT	LOCAL	STATE	TOTAL
DP	28	0	62,289	62,289
DPS	4	0	20,000	20,000
DV1	2	0	0	0
DV1S	1	0	5,000	5,000
DV2	6	0	31,500	31,500
DV3	2	0	0	0
DV4	10	0	84,000	84,000
DV4S	1	0	0	0
DVHS	6	0	200,880	200,880
EX	159	0	11,614,028	11,614,028
EX-XA	1	0	200,388	200,388
EX-XF	1	0	2,000	2,000
EX-XG	1	0	138,560	138,560
EX-XI	7	0	342,456	342,456
EX-XL	1	0	2,980	2,980
EX-XN	3	0	452,850	452,850
EX-XT	66	0	4,803,452	4,803,452
EX-XU	2	0	148,330	148,330
EX-XV	81	0	13,322,574	13,322,574
EX366	7,167	0	427,965	427,965
HS	1,237	142,224,456	89,208,937	103,431,393
OV65	480	0	1,274,917	1,274,917
OV65S	29	0	142,542	142,542
PC	21	27,308,480	0	27,308,480
SP	1	80,000	0	80,000
TOTALS		169,612,936	122,485,648	164,096,584

WINKLER COUNTY HOSPITAL

EXEMPTION	COUNT	LOCAL	STATE	TOTAL
AB	2	85,747,300	0	85,747,300
DP	31	611,951	0	611,951
DPS	4	60,000	0	60,000
DV1	2	0	17,000	17,000
DV1S	1	0	5,000	5,000
DV2	6	0	58,500	58,500
DV2S	1	0	7,500	7,500
DV3	2	0	22,000	22,000
DV4	10	0	120,000	120,000
DV4S	1	0	12,000	12,000
DVHS	6	0	710,515	710,515
EX	305	0	52,075,888	52,075,888
EX-XA	8	0	1,902,634	1,902,634
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	342,456	342,456
EX-XL	1	0	2,980	2,980
EX-XN	6	0	584,130	584,130
EX-XT	125	0	6,518,982	6,518,982
EX-XU	2	0	148,330	148,330
EX-XV	132	0	17,828,756	17,828,756
EX366	9,878	0	625,900	625,900
FRSS	1	0	138,324	138,324
HS	1,437	38,424,529	0	38,424,529
OV65	545	10,674,010	0	10,674,010
OV65S	33	660,000	0	660,000
PC	116	72,846,790	0	72,846,790
TOTALS		209,024,580	81,430,535	290,455,115

CITY OF KERMIT

EXEMPTION	COUNT	LOCAL	STATE	TOTAL
DV1	2	0	17,000	17,000
DV1S	1	0	5,000	5,000
DV2	6	0	58,500	58,500
DV3	2	0	22,000	22,000
DV4	9	0	108,000	108,000
DV4S	1	0	12,000	12,000
DVHS	5	0	662,989	662,989
EX	15	0	860,508	860,508
EX-XA	1	0	200,388	200,388
EX-XF	1	0	2,000	2,000
EX-XG	1	0	138,560	138,560
EX-XI	6	0	341,880	341,880
EX-XL	1	0	2,980	2,980
EX-XN	3	0	452,850	452,850
EX-XT	43	0	733,640	733,640
EX-XU	2	0	148,330	148,330
EX-XV	75	0	12,572,934	12,572,934
EX366	74	0	53,870	53,870
OV65	450	6,698,625	0	6,698,625
OV65S	27	405,000	0	405,000
SO	1	80,000	0	80,000
TOTALS		7,183,625	16,393,429	23,577,054

CITY OF WINK

EXEMPTION	COUNT	LOCAL	STATE	TOTAL
DV2S	1	0	7,500	7,500
EX	29	0	11,150,280	11,150,280
EX-XA	7	0	1,702,246	1,702,246
EX-XN	3	0	131,280	131,280
EX-XT	52	0	1,067,310	1,067,310
EX-XV	40	0	4,272,152	4,272,152
EX366	18	0	18,260	18,260
FRSS	1	0	138,324	138,324
OV65	61	599,046	0	599,046
OV65S	4	40,000	0	40,000
TOTALS		639,046	18,487,352	19,126,398

WINK-LOVING ISD

EXEMPTION	COUNT	LOCAL	STATE	TOTAL
DP	3	0	20,000	20,000
DV2S	1	0	0	0
ECO	2	131,085,300	0	131,085,300
EX	145	0	40,333,860	40,333,860
EX-XA	7	0	1,702,246	1,702,246
EX-XD	1	0	169,080	169,080
EX-XN	3	0	131,280	131,280
EX-XT	59	0	1,715,530	1,715,530
EX-XV	51	0	4,506,182	4,506,182
EX366	3,903	0	310,520	310,520
FRSS	1	0	138,324	138,324
HS	200	2,903,450	14,858,482	17,761,932
OV65	65	0	68,480	68,480
OV65S	4	0	10,000	10,000
PC	95	45,538,310	0	45,538,310
TOTALS		179,527,060	63,963,984	243,491,044

2025 Tax Rates Per Entity Per \$100 of Value

Winkler County General Fund	.425300
Winkler County FM & LR	.032800
Kermit ISD M&O	.705100
Kermit ISD I&S	.328800
Wink-Loving ISD M&O	.668900
Wink-Loving ISD I&S	.125300
Winkler County Hospital M&O	.228631
Winkler County Hospital I&S	.014824
City of Kermit	.334750
City of Wink	.163392
City of Monahans	.334410

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.

APPRAISAL DISTRICT RATIO STUDY RESULTS

Tax Code Section 5.10 requires the Comptroller's office to conduct a ratio study to measure the performance of each appraisal district in Texas at least once every two years and to publish the results.

The purpose of the Appraisal District Ratio Study is to measure the uniformity and median level of appraisals performed by an appraisal district within each major category of property.

To conduct the Appraisal District Ratio Study, the Comptroller's office applies appropriate standard statistical analysis techniques to data collected through the school district property value study required by Government Code Section 403.302.

The published report provides ratio study results for each appraisal district studied that year and includes:

- the median levels of appraisal for each major property category;
- the coefficient of dispersion around the median level of appraisal for each major property category; and
- other appropriate statistical measures.

COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION 2024 CAD SUMMARY WORKSHEET

CATEGORY	No Ratios	Value	%					
A.SINGLE-FAMILY RESIDENCES	55	214,590,555	0.76	20.07	32.73	65.45	1.05	
B.MULTI-FAMILY RESIDENCES	0	2,270,130						
C1.VACANT LOTS	0	1,057,610						
C2.COLONIA LOTS	0	0						
D2.FARM/RANCH IMP	0	407,402						
E.RURAL-NON-QUAL	0	33,689,694						
F1.COMMERCIAL REAL	0	65,978,821						
F2.INDUSTRIAL REAL	0	530,668,990						
G.OIL, GAS, MINERALS	56	1,982,613,430	1.00	0.84	100.00	100.00	1.00	
J.UTILITIES	4	1,522,576,800	0.90	1.67	100.00	100.00	0.95	
L1.COMMERCIAL PERSONAL	0	33,083,360						
L2.INDUSTRIAL PERSONAL	0	410,506,160						
M.OTHER PERSONAL	0	15,450,030						
O.RESIDENTIAL INVENTORY	0	0						
S.SPECIAL INVENTORY	0	0						
OVERALL	115	4,812,892,982	0.99	14.39	58.26	77.39	0.88	

* 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

