



Foard County Appraisal District  
2022 Annual Report

P.O. Box419  
200 N. Main  
Crowell, TX 79227  
[foardapp@vahoo.com](mailto:foardapp@vahoo.com)  
[www.foardcad.org](http://www.foardcad.org)

## Introduction

The Foard County Appraisal District is a political subdivision of the state of Texas. The Constitution of the state of Texas, Texas Property Code, and the Texas Comptroller's Property Tax Assistance Division's Rules govern the operations of the appraisal district.

## Mission

The mission of the Foard County Appraisal District is to discover, list, and appraise property as accurately, ethically, and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The effective date of each appraisal is January 1<sup>st</sup> unless the property owner has elected to have their business personal property appraised as of September 1. The district must make sure that each taxpayer is given the same consideration, information, and assistance as the next person or business. This will be done by administering the laws under the property tax code and operating under the rules and standards of:

- The Property Assistance Division of the Texas Comptroller's Office (PTAD)
- The International Association of Assessing Officers (IAAO)
- The Uniform Standards of Professional Appraisal Practice (USPAP)

## Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities are:

- Establish the district's office
- Adopt an operating budget
- Contract for necessary services
- Appoint the Appraisal Review Board (ARB)
- Provide advice and consent to the Chief Appraiser for the Agriculture Advisory Board
- Make general policies and concerning the appraisal district operations
- Develop a written biennial plan for the reappraisal of all property within the district's boundaries

To be eligible to serve on the Board of Directors of the appraisal district, a person must have resided within the boundaries of the county for at least two years prior to their appointment. They serve two-year staggered terms beginning January 1<sup>st</sup>. There are no limits to the number of terms a director serves. The Chief Appraiser is appointed by the board and must be licensed by the state of Texas Department of Licensing and Regulation (TDLR), or must be working toward a license as a Registered Professional Appraiser through TDLR.

Members of the Appraisal Review Board (ARB) are appointed by the Board of Directors. ARB members serve two-year staggered terms. They are limited to serving three

consecutive two year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the tax payer and the Chief Appraiser. Their decisions regarding value are binding for the tax year protested.

The Agriculture Advisory Board is appointed by the Board of Directors at the recommendation of the Chief Appraiser. They provide information and assistance in determining the agriculture practices for the county.

## Taxing Jurisdictions

The Foard County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located in Foard County.

The following are the taxing entities in Foard County:

- Foard County
- Foard County Road & Bridge
- City of Crowell
- Crowell ISD
- Foard County Hospital District •
  
- Gateway Groundwater District
  
- Overlapping School Districts:
  
- Wilbarger ISD

## Property Types Appraised

The Foard County Appraisal District is responsible for appraising all residential, commercial, land, and business personal property. The appraisal district contracts with Pritchard and Abbot, Inc. to appraise residential and rural properties. Mapping is contracted with Pritchard and Abbot, Inc.

Foard County Appraisal District is contracted with Pritchard and Abbot, Inc on appraising MIUP.

The following is a summary of the property types, parcel count, and certified market values for 2022.

PROPERTY TYPE	PARCEL COUNT	MARKET VALUE
Single Family	477	\$15,720,090
Multi Family	2	\$45,260
Vacant Lot	943	\$563,510
Qualified Ag	2,737	\$29,604,440
Non-Qualified Ag	339	\$4,633,390
Farm & Ranch Improvements	356	\$16,831,530
Commercial Properties	74	\$2,647,566
Industrial Property	110	\$5,433,030
Utilities	88	\$187,952,200
Commercial Personal	25	\$754,980
Industrial Personal	85	\$4,678,050
Mobile Homes Personal	42	\$1,384,320
Exempt Property	596	\$28,943,628

## Property Discovery

The appraisal district seeks to discover all newly constructed or new property added each year through examination of:

- City Building • Permits Filed
- Discovery
- Filed Material/Mechanic's Liens
- Mobile Home installation reports
- Electric meter installation reports
- Advertisements
- Realtors and Appraisers

Pritchard and Abbot, Inc. is employed to appraise all new properties.

## Exemption Data

Property Owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some examples of exemptions are described below. Other less common exemptions are available and described in the Texas Property Tax Code, Chapter 11.

### Residential Homestead

ENTITY	EXEMPTION AMOUNT
Foard County	None
Road & Bridge	None
City of Crowell	None
Crowell ISD	\$40,000
Hospital District	None
Groundwater District	None

### Over 65 Exemption

ENTITY	EXEMPTION AMOUNT
Foard County	None
Road & Bridge	None
City of Crowell	None
Crowell ISD	\$10,000
Hospital District	None
Groundwater District	None

For school tax purposes, over 65, disability, surviving spouse and 100% disabled veteran, residential homesteads create a tax ceiling prohibiting increases in the taxes on the homestead on existing buildings. Any new additions to the home site will cause the ceiling to be readjusted.

All homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on the qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year.

### Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service-connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veteran Affairs.

Current exemption amounts based upon their ratings are:

DISABILITY PERCENTAGE	EXEMPTION AMOUNT
10-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000

### Ratio Study Analysis

At least once every two years, the comptroller shall conduct a study in each appraisal district to determine the degree of uniformity of the median level of appraisals by the appraisal district within each major category of property. The comptroller shall publish a report of the findings of the study including in the report the median levels of appraisal for each major category of property, the coefficient of the dispersion around the median level of appraisal for each major category of property, and any other standard statistical measures that the comptroller considers appropriate. In conducting the study, the comptroller shall apply appropriate standard statistical analysis techniques to data collected as a part of the study of school district taxable values required by Section 403.302, Government Code. The published findings of a ratio study conducted by the comptroller shall be distributed to all members of the legislature and to all appraisal districts.

Ratio studies generally involve seven basic steps.

1. Determination of study objectives and parameters
2. Design of the study
3. Collection and preparation of market data
4. Matching appraisal and market data
5. Stratification
6. Statistical analysis
7. Evaluation and use of the results

### Legislature Updates

Legislature updates are implemented at which time the legislatures or voters correct or update existing laws or implement new laws.

## Certification Statement

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analysis, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the properties that are the subject of this report, except for those properties that are personally owned, and I have no personal interest with respect to the parties involved.
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- I may not have made a personal inspection of each and every property subject of this report.

*Holly Morton*, Chief Appraiser  
Foard County Appraisal District

2022 Certified - HISTORY VALUE RECAP

(00) - FOARD COUNTY APP DIST

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
A	466	157.6870	594,030	0	0	594,030	14,810,350	0	0	15,404,380	15,081,370
A1	8	2.7160	8,390	0	0	8,390	191,500	0	0	199,890	198,970
A2	1	1.5480	1,570	0	0	1,570	108,600	0	0	110,170	110,170
A3	2	0.8040	2,600	0	0	2,600	3,050	0	0	5,650	5,650
A*	477	162.7550	606,590	0	0	606,590	15,113,500	0	0	15,720,090	15,396,160
B	2	0.4820	4,880	0	0	4,880	40,380	0	0	45,260	45,260
B*	2	0.4820	4,880	0	0	4,880	40,380	0	0	45,260	45,260
C/I	1	0.3210	1,000	0	0	1,000	4,420	0	0	5,420	5,420
C1	912	264.3088	354,070	0	0	354,070	69,300	0	0	423,370	423,370
C1I	27	7.7600	35,400	0	0	35,400	89,590	0	0	124,990	124,990
CI	2	0.4820	2,000	0	0	2,000	0	0	0	2,000	2,000
CI1	1	0.8030	1,250	0	0	1,250	6,480	0	0	7,730	7,730
C*	943	273.6748	393,720	0	0	393,720	169,790	0	0	563,510	563,510
D1	2,734	430,867.6770	0	29,604,440	425,296,110	29,604,440	0	0	0	29,604,440	29,604,440
D2	339	0.0000	0	0	0	0	4,633,390	0	0	4,633,390	4,633,390
D*	3,073	430,867.6770	0	29,604,440	425,296,110	29,604,440	4,633,390	0	0	34,237,830	34,237,830
E	348	1,860.9840	1,829,020	0	0	1,829,020	14,944,830	46,040	0	16,819,890	16,033,370
E5	7	10.7800	10,780	0	0	10,780	0	0	0	10,780	10,780
E6	1	0.8240	860	0	0	860	0	0	0	860	860
E*	356	1,872.5880	1,840,660	0	0	1,840,660	14,944,830	46,040	0	16,831,530	16,045,010
F1	74	21.9208	167,570	0	0	167,570	2,479,996	0	0	2,647,566	2,647,566
F1	74	21.9208	167,570	0	0	167,570	2,479,996	0	0	2,647,566	2,647,566
F2	22	12.5581	21,620	0	0	21,620	180,480	0	270,418,480	270,620,580	270,620,580
F2	22	12.5581	21,620	0	0	21,620	180,480	0	270,418,480	270,620,580	270,620,580
F*	96	34.4789	189,190	0	0	189,190	2,660,476	0	270,418,480	273,268,146	273,268,146
G1	501	0.0000	0	0	0	0	0	0	9,328,780	9,328,780	9,328,780
G1B	1	0.0000	0	0	0	0	0	0	1,000	1,000	1,000
G*	502	0.0000	0	0	0	0	0	0	9,329,780	9,329,780	9,329,780
J2	3	0.0000	0	0	0	0	0	0	355,760	355,760	355,760
J3	13	0.0000	0	0	0	0	0	0	151,884,710	151,884,710	151,884,710
J4	39	0.1350	520	0	0	520	4,910	0	2,088,830	2,094,260	2,094,260
J6	12	0.0000	0	0	0	0	0	0	28,783,350	28,783,350	28,783,350
J7	14	0.0000	0	0	0	0	0	0	10,690	10,690	10,690
J8	7	0.0000	0	0	0	0	0	0	4,823,430	4,823,430	4,823,430
J*	88	0.1350	520	0	0	520	4,910	0	187,946,770	187,952,200	187,952,200
L1	25	0.0000	0	0	0	0	0	754,980	0	754,980	754,980
L1	25	0.0000	0	0	0	0	0	754,980	0	754,980	754,980
L2A	2	0.0000	0	0	0	0	0	0	101,040	101,040	101,040
L2C	5	0.0000	0	0	0	0	0	0	645,070	645,070	645,070
L2D	2	0.0000	0	0	0	0	0	0	591,810	591,810	591,810
L2G	15	0.0000	0	0	0	0	0	0	412,320	412,320	412,320
L2H	22	0.0000	0	0	0	0	0	0	245,180	245,180	245,180
L2J	6	0.0000	0	0	0	0	0	0	53,580	53,580	53,580
L2K	1	0.0000	0	0	0	0	0	0	1,989,700	1,989,700	1,989,700
L2L	2	0.0000	0	0	0	0	0	0	14,870	14,870	14,870
L2M	8	0.0000	0	0	0	0	0	0	184,260	184,260	184,260
L2O	3	0.0000	0	0	0	0	0	0	10,750	10,750	10,750
L2P	7	0.0000	0	0	0	0	0	0	147,240	147,240	147,240
L2Q	12	0.0000	0	0	0	0	0	0	282,230	282,230	282,230
L2	85	0.0000	0	0	0	0	0	0	4,678,050	4,678,050	4,678,050



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Cat. Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt. Taxable	Total Net. Taxable
L*	110	0.0000	0	0	0	0	0	754,980	4,678,050	5,433,030	5,433,030
M1	42	0.0000	0	0	0	0	425,760	958,560	0	1,384,320	1,249,520
M*	42	0.0000	0	0	0	0	425,760	958,560	0	1,384,320	1,249,520
XB	33	3.1720	3,500	0	0	3,500	0	14,888	7,570	25,958	0
XC	261	0.0000	0	0	0	0	0	0	17,760	17,760	0
XN	1	0.0000	0	0	0	0	0	0	24,910	24,910	0
XU	1	0.0000	0	0	0	0	0	0	23,270	23,270	0
XV	300	17,830.7142	16,751,090	0	0	16,751,090	12,013,560	87,080	0	28,851,730	0
X*	596	17,833.8862	16,754,590	0	0	16,754,590	12,013,560	101,968	73,510	28,943,628	0
	6,285	451,045.6769	19,790,150	29,604,440	425,296,110	49,394,590	50,006,596	1,861,548	472,446,590	573,709,324	543,520,446

## Purpose of the Property Classification Guide

This guide is provided to assist appraisal districts in their classification of property for value analysis and use in the biennial Property Value Study (PVS). Electronic Appraisal Roll Submission (EARS), a process of submitting appraisal roll data on electronic media, has improved the accuracy of reporting. Proper use of this classification guide will also improve accuracy.

If you have questions about the categories and data entry, please call the Data Security and Analysis Team (DSAT) of the Property Tax Assistance Division (PTAD) at 800-252-9121 (press 2 and ask for DSAT).

### *How are accounts reported in EARS files?*

For each taxing entity, EARS files should include only one record for each property. Appraisal districts often have multiple accounts tied to one real property account. This might be the result of a residence homestead designation that applies to more than one urban lot or adjacent acreage. Other accounts may be required because of mortgage loan requirements, platting or other factors. Other property may have multiple accounts for owners of undivided interests or an assemblage of tracts for one large commercial property. The primary accounts are often referred to as parent accounts, or master accounts, parcel tie back accounts or common use accounts. The related accounts can be identified by electronic links or flags to indicate that they are components of the parent account. The EARS record layout allows for two ways to report these parent accounts and their related accounts:

- The EARS file can include only the parent account if it includes all of the required information such as total value, land area, applicable exemptions, etc. for the entire tract, which includes the related accounts ; or
- Separate accounts for all related accounts may exist if they are linked (flagged) to the parent account with a field that identifies the parent account number. PTAD's programs will then combine the values from each portion of the parent account into one record. This combined record will be used in determining category values and for selecting samples used in PTAD's ratio study.

## *Why is Property Classification Important to a School District?*

PTAD conducts a PVS in each school district at least every other year to estimate school district taxable property value. In conducting the PVS and estimating value, PTAD analyzes property by category. Appraisal district reporting of misclassified local value – value reported in the wrong category – may lead to inaccurate taxable value estimates. The Texas Education Agency (TEA) uses the Comptroller's taxable value estimates in determining state funding for schools. Consequently, misclassification by appraisal districts may impact school funding.

### *What Should Be Considered in Determining Property Classification?*

Current property use is the primary consideration in determining appropriate property classification. If you have doubts about particular properties, please contact DSAT at the number shown above to ensure consistent reporting.

### *Property Classifications*

Property classifications include these categories:

- A: Real Property: Single-family Residential
- B: Real Property: Multifamily Residential
- C1: Real Property: Vacant Lots and Land Tracts
- C2: Real Property: Colonia Lots and Land Tracts
- D1: Real Property: Qualified Open-space Land

#### **Sub-classifications for Agricultural and Timberland**

- Irrigated Cropland
- Dry Land Cropland
- Barren/Wasteland
- Orchards
- Improved Pasture
- Native Pasture
- Temporary Quarantined Land
- Timber at Productivity
- Timberland at 1978 Market Value

- Timberland at Restricted Use
- Transition to Timber
- Wildlife Management
- Other Agricultural Land as defined in Tax Code Section 23.51(2).
- D2: Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
- E: Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements
- F1: Real Property: Commercial
- F2: Real Property: Industrial and Manufacturing
- G1: Real Property: Oil and Gas
- G2: Real Property: Minerals
- G3: Real Property: Other Sub-surface Interests in Land
- H1: Tangible Personal Property: Personal Vehicles, not used for business purposes
- H2: Tangible Personal Property: Goods in Transit
- J: Real and Tangible Personal Property: Utilities
- L1: Personal Property: Commercial
- L2: Personal Property: Industrial and Manufacturing
- M1: Mobile Homes
- M2: Other Tangible Personal Property
- N: Intangible Personal Property Only
- O: Real Property: Residential Inventory
- S: Special Inventory
- X: Totally Exempt Property and subcategories

## CATEGORY A

### Real Property: Single-family Residential

#### *Which Properties are Classified in Category A?*

Category A property includes single-family residential improvements and land on which they are situated. Typically, Category A properties are single-family homes on tracts of land or platted lots. They may or may not be within the city limits or in close proximity to a city. Even large tracts of land should be classified as Category A property when the use is residential.

The use is residential when the land is primarily to enhance the enjoyment of the residence. Whether the property is located within the city, on one or more platted lots or on acreage in a rural subdivision that does not qualify for agricultural appraisal, all the land associated with the residence must be identified.

Often a residential property consists of more than one tract of land or lot. The most common example is a single-family residence on a platted lot and an adjacent unimproved, platted lot being used by the same owner as their residence homestead. In many of these instances, there are two accounts – one for each lot. Sometimes the improved lot is coded as Category A and the unimproved lot is coded as Category C1. When these instances apply to residential property, the two accounts must be tied together. As discussed above, this can be done by reporting one parent account or by reporting the two separate accounts and linking them by identifying a parent account number. PTAD will combine the two separate accounts as one Category A property.

Townhouses, condominiums, row houses and owner-occupied duplexes are included in Category A. Mobile homes located on land owned by the same person are classified as Category A property.