

LOCAL ANNUAL REPORT 2024

Central Appraisal District of Nolan County

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INTRODUCTION

The purpose of this annual report is to provide a summary of activities and accomplishments of the Central Appraisal District of Nolan County (Nolan CAD) in the valuation and revaluation of taxable property within Nolan County at the time of the Appraisal Roll Certification on July 23, 2024. This report attempts to comply with the IAAO Standard on Public Relations.

Nolan CAD is a Central Appraisal District formed by the Texas Legislature in 1979 and is charged with the appraisal of all taxable property within the District's boundaries. Covering 914 square miles in the West Central Region, Nolan CAD consists of 12 taxing entities named below:

- City of Blackwell
- City of Roscoe
- City of Sweetwater
- Blackwell Consolidated Independent School District
- Highland Independent School District
- Roscoe Independent School District
- Sweetwater Independent School District
- Trent Independent School District
- Nolan County
- Nolan County Hospital District
- Wes-Tex Groundwater Conservation District
- Valley Creek Water Control District

Current state law, set out in Section 6.02 (a) of the Texas Property Tax Code, mandates that appraisal district boundaries are the same as the county's boundaries.

Total Number of Parcels in the CAD

Category	Description	Number of Parcels
A	Single Family Residential	5284
B	Multi-Family Residential	52
C	Vacant Lots	1982
D	Rural Land in Ag Use and Improvements	3,628
E	Rural Land not in Ag Use and Improvements	1,571
F	Commercial/Industrial Real	867
G	Oil, Gas and other Minerals	3927
J	Utilities	643
L	Personal Property	829
M	Mobile Homes	288
O	Residential Inventory	0
S	Special Inventory	8
X	Exempt Property	2771
Total		21,880

Total Market Value in the CAD

Real Property		
	Homestead Real	23,338,420
	Non-Homestead Real	112,523,480
	Production Market Value	842,378,620
	Homestead Improvements	432,208,390
	New Homestead Improvements	2,141,230
	Non-Homestead Improvements	580,121,916
	New Non-Homestead Improvements	4,515,990
Personal Property		
	Homestead Personal	6,220,330
	New Personal	169,880
	Non-Homestead Personal	148,375,600
	New Non-Homestead Personal	1,732,040
Mineral Property		
	Mineral Value	59,320,700
	Inventory Real	956,545,090
	Inventory Personal	1,563,190,350
Total Real Market Value		4,732,782,036

Uses of Property

There are a variety of property uses in Nolan County. Following is a breakdown of the use of property in the district.

	2023	2024
Taxable Value of All Property in the County	2,787,106,143	2,739,417,105
Total Taxable Value of Wind Farms	465,804,300	441,470,600
Percentage of Taxable Value that is Wind Farms	16.7128%	16.16%
Taxable Value of All Property in the County	2,787,106,143	2,739,417,105
Total Taxable Value of Other Commercial Property	1,695,298,137	632,664,738
Percentage of Taxable Value that is Other Commercial Property	60.8265%	23.09%
Taxable Value of All Property in the County	2,787,106,143	2,739,417,105
Total Taxable Value of Oil and Gas Property	70,361,000	59,320,700
Percentage of Taxable Value that is Oil and Gas	2.5245%	2.17%
Taxable Value of All Property in the County	2,787,106,143	2,739,417,105
Total Taxable Value of Residential Property	555,642,706	523,021,667
Percentage of Taxable Value that is Residential Property	19.9362%	19.09%

Types of Property

Overview of Types of Properties Appraised

There are four major categories of property appraised by Nolan CAD. These categories are:

Real

- Residential (Single and Multi-family)
- Commercial/Industrial
- Vacant lots (Residential and Commercial)
- Vacant rural land and improvements on rural land

Personal

- Income producing business personal property
- Industrial personal properties

Minerals

- Oil and Gas

Utilities

- Telephone companies
- Cable companies
- Electrical Companies
- Fiber Optics
- Railroads
- Pipelines
- Miscellaneous Other Utilities

The Property Tax Assistance Division of the State Comptroller's Office requires properties to be identified by type using a standard identification code.

Exemption Data

Type of Exemption	Number of Parcels	Total Value Exempt
Absolute		492,279
Partial		1,356,830
Other Value Loss		
Productivity Value Loss	3010	808,516,110
10% Cap Loss	2572	59,384,180
Less than \$2500.00 value	1783	279,955
Pollution Control	97	58,799,260
Abated Value	8	752,726,980
Homestead		
Blackwell CISD	201	14,181,900
Highland ISD	110	9,628,960
Roscoe ISD	447	33,803,220
Sweetwater ISD	2565	189,232,990
Trent ISD	25	2,088,850
Over 65		
Blackwell CISD	58	534,810
Highland ISD	34	318,260
Roscoe ISD	97	894,710
Sweetwater ISD	525	4,906,500
Trent ISD	9	61,510
Disabled		
Blackwell CISD	1	3,120
Highland ISD	0	0
Roscoe ISD	5	33,330
Sweetwater ISD	9	90,000
Trent ISD	0	0
100 % Disabled Veteran		
Entire County	74	11,917,820
Disabled Veteran		
Entire County	113	1,216,100
Local Option Over 65		
City of Roscoe	154	745,840
City of Sweetwater	976	4,792,880
Sweetwater ISD	467	2,253,560
Nolan County	1595	15,502,640
Hospital District	1595	15,502,640

Appeal Data

2023 Appraisal Review Board Statistics	
Protested	808
Withdrawn	59
Settled Informally with CAD	517
No Show to Protest Hearing	160
Appeared Before ARB	44
ARB No Change to Value	34
ARB Lowered Value	10

Ratio Study Analysis

Following are the results of the 2023 Property Value Study conducted by the Comptroller's Office.

School District	Weighted Mean Ratio							Local Value Granted
	A	D1	E	F1	G	J	L	
Blackwell CISD								
Highland ISD								
Roscoe ISD								
Sweetwater ISD								
Trent ISD			1.0585		1.0186	.9620		YES

Trent school districts was evaluated in the 2023 PVS study. Trent ISD results were found valid.

Trent ISD received local value following the 2022 Property Value Study and is in the first year of grace. It is the goal of the district to achieve an overall ratio of +or- 5% of 100, and a coefficient of dispersion less than 15%.

New Construction

Jurisdiction	New Market Value	New Taxable Value
City of Blackwell	152,170	152,170
City of Roscoe	143,380	143,380
City of Sweetwater	5,483,780	5,481,380
Blackwell CISD	652,620	652,620
Highland ISD	718,470	703,990
Roscoe ISD	691,240	591,240
Sweetwater ISD	6,439,440	5,900,960
Trent ISD	57,370	57,370
Nolan County	8,559,140	8,556,740
Hospital District	8,559,140	8,556,740
Wes-Tex Groundwater	8,559,140	8,556,740
Valley Creek Water	130,070	130,070

Legislative Changes

**88th- Texas Legislature – Property Tax Law Changes 2023 – Highlights
2025 will be the next legislative year.**

Exemptions:

SB 2 – tax relief through tax rate compression, an increase in residence homestead, and limited growth in appraised values

HB 456 – some charitable organizations eligible for exemptions for mineral interest they own, including royalty interests reference 11.18(d) for qualifying functions

SJR 64 – county or city may exempt some of all value of child-care facilities; exemption specified by the county or city must be at least 50%. The lessor must pass tax savings onto the childcare facilities and provide affidavit verify that savings were passed on to the appraisal district

SB 1439 – in the event an over 65 homeowner dies, leaving the homestead to the surviving spouse, the spouse will inherit the exemption without having to file a new exemption application

SB 1801 – an appraisal district must review each homestead exemption at least once every five years to confirm exemption qualification still exists

Appraisals:

HB 260 – an appraisal district must consider land adjacent to disease or pest areas when performing net to land calculations for 1-d-1 land

SB 1191 - if a 1-d-1 property owner dies, the surviving spouse or child may file the application any time before the taxes become delinquent for the year in question and the late application will not incur a penalty

Appraisal Districts and ARBs:

HB 796 – an appraisal district must establish an online database containing information on every hearing conducted by ARB and provide an update by 1 October each year

HB 1228 – property owners can require electronic delivery of notices and communications from the tax official, the comptroller form must be submitted to the tax official

HB 3207 – ag advisory board members no longer must be residents of the district but must own land qualifying for special appraisal within the district

HB 4101 – bill expands limited binding arbitration

SB 2355 – changes the filing process for the property owner to appeal an ARB order through binding arbitration; the owner must file the arbitration with the comptroller and no longer the appraisal district

Relevant Operations Data

During 2024, the following 9 personnel were employed by Nolan CAD. The total allocated for personnel expenses in the 2024 budget was \$643,233.30.

Stephanie Bock – Chief Appraiser

Donna Gotcher – Chief Financial Officer & ARB Coordinator (separated 20 May 2024)

Rhonda Feagan – Ownership & Exemptions Specialist

Robert DeLeon – Appraiser

Ruben Hurt – Appraiser & Mapper

Lauren Rodriguez – Taxpayer Assistance Supervisor & Financial Officer

Misty Lujan – Appraisal Support Technician & ARB Coordinator

Tawnya Palafox – Cashier (separated 13 February 2024)

Mario Heredia – Taxpayer Assistance Clerk

The district has utilizes Mobile Assessor tablets and Eagleview (Pictometry) to assist in the field appraisal process.

The district's total budget for 2024 was \$1,123,552.28. This was a decrease of \$26,487.00 from the 2023 budget.