



***2025  
Annual Report***

## **Mission Statement**

*We consider it a privilege to provide the taxpayers and the taxing units with the highest quality of customer service and appraisal data. We strive to maintain continued excellence in our performance, continued growth in education, and fiscal responsibilities. We will administer the Texas Property Tax Code in a fair and uniform manner. We will promote the ideals of government transparency.*

# Dallam County Appraisal District 2025 Annual Report

## Introduction

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

The mission of Dallam 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<sup>st</sup>. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

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

## Governance

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

- Establish the district's office,
- Adopt its operating budget,
- Contract for necessary services,
- Hire the Chief Appraiser,
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district,
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve. The Chief Appraiser is the chief administrator of the appraisal district and is

appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members of the Appraisal Review Board are appointed by the Local Administrative District Judge. ARB members serve two-year terms. They are limited by law to serving three consecutive 2-year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aid him in determining typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

### **Taxing Jurisdictions**

The Dallam County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within Dallam County. Following are those taxing jurisdictions with territory located in the district:

- Dallam County
- City of Dalhart
- Dalhart ISD
- City of Texline
- Texline ISD
- Stratford ISD
- Dallam/Hartley Hospital District
- North Plains Underwater Ground Conservation District
- Frank Phillips College

### **Property Types Appraised**

Dallam County Appraisal District staff are responsible for appraising residential, commercial, land, and business personal property. Dallam County Appraisal District contracts with Thomas Y. Pickett & Company, Inc., to appraise commercial, oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district.

The following represents a summary of property types and their certified values for 2025:

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	2,116	\$215,254,830
B	Multi Family Homes	48	\$17,229,650
C	Vacant Lot	576	\$7,870,091
D1	Qualified Ag Land	2,260	\$748,550,893
D2	Improvements on Qualified Ag	378	\$24,335,989
E	Non-Qualified Ag Land	584	\$86,830,097
F1	Commercial Real Property	481	\$121,912,748
F2	Industrial Real Property	113	\$268,497,280
G	Oil & Gas	0	\$0
J2	Gas Distribution System	5	\$609,700
J3	Electric Company	19	\$44,402,030
J4	Telephone Company	54	\$22,618,380
J5	Railroad	14	\$80,839,910
J6	Pipelane Company	24	\$26,423,760
J7	Cable Television Company	1	\$843,390
J9	Railroad Rolling Stock	2	\$28,580,910
L1	Commercial Personal Property	437	\$81,016,520
L2	Industrial Personal Property	35	\$319,252,280
M1	Tangible Personal Mobile Home	299	\$17,528,040
O	Residential Inventory	0	\$0
S	Special Inventory	9	\$6,258,210
X	Total Exempt Property	496	\$143,230,672

## Property Discovery

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

- City building permits
- Field discovery
- Filed Material/Mechanic's Liens
- Mobile home installation reports
- Electric connection reports
- Advertisements
- Railroad Commission Reports (oil/gas)
- Realtor and Appraisers

## Exemption Data

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

## Residential Homestead

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on homesites with a maximum of 20 acres:

<u>County</u>	STATE MANDATED			OPTIONAL		
	Regular	Over-65	Disability	Regular %	Over 65	Disability
Dallam County	None	None	None	None	None	None
<u>Cities</u>						
City of Dalhart	None	None	None	None	None	None
City of Texline	None	None	None	None	None	None
<u>Schools</u>						
Dalhart ISD	\$140,000	\$60,000	\$60,000	None	None	None
Texline ISD	\$140,000	\$60,000	\$60,000	None	None	None
Stratford ISD	\$140,000	\$60,000	\$60,000	None	None	None
<u>Special</u>						
Frank Phillips College	None	None	None	None	None	None
Dallam/Hartley Hospital	None	None	None	None	None	None
North Plains GCD	None	None	None	10% or min amount \$10,000	\$100,000	\$100,000

\*Ran using SB4 & SB23 changes pending November 4, 2025 election

For school tax purposes, the over 65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on existing buildings. (Any new areas added to the homesite will cause the ceiling to be readjusted and set in the subsequent tax year.)

All homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value may still be reflected in the local real estate market.

## Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service-connected disability (as described above), disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemption amounts, based upon these ratings, are:

<b>Disability Percentage</b>	<b>Exemption Amount</b>
10-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000