Lynn County Appraisal District

2025 Annual Report

Introduction

The Lynn 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.

Mission

The mission of Lynn 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 1st, unless the property owner has elected to have their business personal property appraised as of September1st. 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)
- 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
- 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 and Regulation.

Members on the Appraisal Review Board (ARB) are appointed by the local administrative 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 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 aide 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 Lynn County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within Lynn County. Following are those taxing jurisdictions with territory located in the district:

- Lynn County
- City of Tahoka
- City of O'Donnell
- City of Wilson
- City of New Home
- Tahoka ISD
- O'Donnell ISD
- Wilson ISD
- New Home ISD
- Southland ISD*
- Post ISD*
- Slaton ISD*
- Dawson ISD*
- Lynn County Hospital District
- High Plains Underground Water District

**School Districts that overlap into Lynn County*

Property Types Appraised

Lynn CAD contracts with Pritchard & Abbott to appraise residential, commercial, land, and agriculture property. Lynn CAD contracts with Capitol Appraisal Group (CAGI) for appraisal of oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district. Lynn CAD staff appraises business personal accounts.

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	2,059	343,176,830
B	Multi Family Homes	4	1,344,730
C	Vacant Lot	770	14,882,120
D1	Qualified Ag Land	3,491	140,882,120
E	Farm & Ranch Improvements	573	42,856,340

F1	Commercial Real Property	846	178,784,270
F2	Industrial Real Property	380	374,440,510
G	Oil & Gas	507	11,572,600
J	Utilities	175	78,069,426
L1	Commercial Personal Property	149	6,386,120
L2	Industrial Personal Property	203	18,842,330
M1	Tangible Personal Mobile Home	112	8,624,680
O	Real Property: Residential Inventory	12	1,193,580
S	Special Inventory	2	284,451
X	Total Exempt Property	835	106,134,890

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
- 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 exemptions amounts available to homeowners who qualify for this exemption on home-sites.

	State	

	Mandated			Optional		
<u>County</u>	Regular	Over-65	Disability	Regular %	Over-65	Disability
Lynn County	None	None	None	None	$3,000	$3,000
<u>Cities</u>						
City of Tahoka	None	None	None	None	$3,000	None
City of O'Donnell	None	None	None	None	None	None
City of Wilson	None	None	None	None	None	None
City of New Home	None	None	None	None	None	None
<u>Schools</u>						
Tahoka ISD	$140,000	$60,000	$10,000	None	None	None
O'Donnell ISD	$140,000	$60,000	$10,000	None	None	None
Wilson ISD	$140,000	$60,000	$10,000	None	None	None
New Home ISD	$140,000	$60,000	$10,000	None	None	None
<u>Special</u>						
Lynn County Hospital District	None	None	None	None	None	None
High Plains Underground Water District	None	None	None	None	None	None

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 home-site 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 reflective of 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 exemptions amounts, based upon these ratings, are:

Disability Percentage	**Exemption Amount**
10 – 29%	$5,000
30 - 49%	$7,500
50 – 69%	$10,000
70 – 100%	$12,000