

Parmer County Appraisal District

305 3rd Street
P.O. Box 56
Bovina, TX 79009

5-Year Tax Rates 2026



Our Mission,

The mission of Parmer 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 with 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 September 1st. The district must make sure 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)*

Entity	2022 Tax Rate	2023 Tax Rate	2024 Tax Rate	2025 Tax Rate	2025 Tax Rate	Exemptions (subject to application and verification of eligibility)			
City of Bovina	0.478700	0.375700	0.351800	0.351800	0.322593		X		X
City of Friona	0.465700	0.590000	0.585200	0.642129	0.595931		X		X
City of Farwell	0.519700	0.412300	0.391000	0.413034	0.410371		X		X
Parmer County	0.402000	0.309100	0.293000	0.289772	0.289772				X
FM Road	0.110000	0.089900	0.087000	0.087627	0.087627	X			
Parmer County Hosp.	0.194200	0.177300	0.164600	0.257857	0.269487	X	X	X	X
Farwell Hospital	0.021850	0.019500	0.017450	0.017184	0.017498	X	X	X	X
Bailey County Hospital	0.329875	0.276189	0.276189	0.225519	0.216690				X
Bovina ISD	0.900100	0.669200	1.129600	1.149200	1.196900	X	X	X	X
Farwell ISD	1.380800	10032.000000	11.038000	1.014500	1.012600	X	X	X	X
Friona ISD	1.188600	1.008300	1.000900	1.001000	1.000100	X	X	X	X
Lazbuddie ISD	1.349600	0.970910	0.946490	0.875920	0.470600	X	X	X	X
High Plains Water	0.004686	0.004200	0.003100	0.002950	0.002976	X			X
Hereford ISD	0.977543	0.848600	0.784500	0.806100	0.795445	X	X	X	X
Amarillo Jr. College	0.045169	0.045169	0.048000	0.049116	0.047654	X			X