

CROCKETT COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT

2021

Websites:

Appraisal District- crokettcad.org

Truth in Taxation – crokettcountytaxinfo.com

The Crockett County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are appointed by the taxing units within the boundaries of Crockett County and must live within the district two years prior to serving on the board. The chief Appraiser is hired by the Board of Directors and is the chief administrator of the appraisal district. The appraisal district is responsible for local property tax appraisal and exemption administration. The local taxing units such as your County, School and Water Districts set tax rates from the property tax appraisal issued by the Appraisal District. The Crockett CAD serves the following taxing units.

Entity	2021 Market Value	2021 Taxable Value
Crockett County	\$2,085,231,410	\$2,076,361,020
Crockett County FM&LR	\$2,085,231,410	\$2,073,910,030
Crockett Co. CCSD M&O	\$1,902,906,030	\$1,874,125,720
I&S	\$2,299,630,520	\$2,270,850,210
Crockett Co. UWCD	\$2,197,716,940	\$2,196,953,450

The district maintains approximately 88,335 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

Valuation History

Certified Market Values

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Crockett County	\$1,398,218,760	\$1,675,216,040	\$1,951,392,792	2,085,231,410
Crockett County FM&LR	\$1,398,218,760	\$1,675,216,040	\$1,951,392,792	2,085,231,410
Crockett County CCSD				
M&O	\$1,240,293,950	\$1,442,042,390	\$1,705,821,182	1,902,906,030
I&S				2,299,630,520
Crockett County UWCD	\$1,133,197,430	\$1,338,669,410	\$1,592,191,745	2,197,716,940

Net Taxable Values

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Crockett County	\$1,389,756,830	\$1,467,925,150	\$1,742,718,728	2,076,361,020
Crockett County FM&LR	\$1,387,280,760	\$1,465,645,900	\$1,740,318,978	2,073,910,030
Crockett County CCSD				
M&O	\$1,212,512,540	\$1,253,440,910	\$1,511,995,718	1,874,125,720
I&S				2,270,850,210
Crockett County UWCD	\$1,132,464,110	\$1,180,467,420	\$1,430,265,495	2,196,953,450

Average Market Value – Single Family Residence

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Crockett County	\$43,444	\$43,133	\$41,681	43,903
Crockett County FM&LR	\$43,444	\$43,133	\$41,681	43,903
Crockett County CCSD	\$43,444	\$43,133	\$41,681	43,903
Crockett County UWCD	\$62,179	\$88,823	\$43,631	44,419

Average Taxable Value – Single Family Residence

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Crockett County	\$34,754	\$34,339	\$34,499	34,972
Crockett County FM&LR	\$34,754	\$31,339	\$31,499	31,972
Crockett County CCSD	\$9,754	\$9,339	\$9,499	9,972
Crockett County UWCD	\$49,739	\$70,734	\$34,374	35,093

Exemption Data

The district has various exemptions that taxpayers may qualify for including: Homestead, Over-65 Homestead and Disability Homestead residential exemptions. You may only apply for one of the homestead exemptions on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. All taxing units offer an additional 20% (with a minimum \$5,000 exemption) on Homestead Exemptions. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county: this can transfer to the new county you reside in.

Exemption Information:

Entity	Homestead	Over 65 or Disabled
Crockett County	20%*	20%*
Crockett County FM&LR	20%* + \$3,000	20%* + \$3,000
Crockett County CCSD	20%* + \$25,000	20%* + \$35,000
Crockett County UWCD	20%*	20%*

*All Jurisdictions offer an optional exemption on the homestead of \$5,000 or 20% whichever is greater.

Disabled Veterans	Amount	Percentage
DV1	\$ 5,000	10-29%
DV2	\$ 7,500	30-49%
DV3	\$10,000	50-69%
DV4	\$12,000	70-100%
DVHS	Totally Exempt	100%

The DVHS only apply to General Homestead Exemption

Exemption Breakdown

Crockett County

<u>Exemption</u>	<u>Count</u>
H	418
S	399
F	0
B	6
D	0
W	0
DV	14
DV100	4

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead -H, S	0	0
Old Age -S	0	0
Disabled -B	0	0
100% Exempt DV	166,620	2
20% Local Discount	8,571,840	823
Disabled Veteran	131,930	14
Option - 65	0	0
Local Disabled	0	0
State Homestead	0	0

Crockett County FM&LR

<u>Exemption</u>	<u>Count</u>
H	418
S	399
F	0
B	6
D	0
W	0
DV	14
DV100	4

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead -H, S	0	0
Old Age -S	0	0
Disabled -B	0	0
100% Exempt DV	166,620	4
20% Local Discount	8,571,840	823
Disabled Veteran	128,930	14
Option - 65	0	0
Local Disabled	0	0
State Homestead	2,453,990	823

Crockett County Consolidated Common School District

<u>Exemption</u>	<u>Count</u>
H	418
S	399
F	0
B	6
D	0
W	0
DV	14
DV100	4

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead –H, S	19,197,950	827
Old Age - S	2,550,760	304
Disabled -B	63,230	7
100% Exempt DV	60,100	3
20% Local Discount	6,820,570	544
Disabled Veteran	87,700	11
Option – 65	0	0
Local Disabled	0	0
State Homestead	0	0

Crockett County Underground Water Conservation District

<u>Exemption</u>	<u>Count</u>
H	26
S	34
F	0
B	0
D	0
W	0
DV	3
DV100	1

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead –H, S	0	0
Old Age -S	0	0
Disabled -B	0	0
100% Exempt DV	1,520	1
20% Local Discount	736,560	60
Disabled Veteran	25,410	3
Option – 65	0	0
Local Disabled	0	0
State Homestead	0	0

2020 Tax Rates Per \$100 of Value

Crockett County General Fund	.703565
Crockett County General I&S (Clinic)	.013927
Crockett County FM & LR	.150000
Crockett County CCSD M&O	.882000
Crockett County CCSD I&S	.322000
Crockett County UWCD	.015983

2021 Protest Data

45 Protests

14 ARB Hearings Scheduled - 5 No Shows - 31 Settled/Withdrew

Agricultural 1-D-1 Open Space and Wildlife Management

Because of Senate Bill 771 there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than normal time period. We will work with our ranchers during the drought.

Property Value Study

The Property Value Study is conducted by the State comptroller's Office to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is within a 5% percent margin the State Comptroller will certify the local value to the commissioner of Education. The findings of the study are used in the school funding formula for state aid.



Glenn Hegar
Texas Comptroller of Public Accounts

Taxes

Property Tax Assistance

2020 ISD Summary Worksheet

053-Crockett

053-001/Crockett County CCSD

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	57,677,860	N/A	57,677,860	57,677,860
B - MULTIFAMILY	1,459,520	N/A	1,459,520	1,459,520
C1 - VACANT LOTS	1,075,310	N/A	1,075,310	1,075,310
C2 - COLONIA LOTS	9,810	N/A	9,810	9,810
D1 ACRES - QUALIFIED OPEN-SPACE LAND	24,780,744	N/A	24,780,744	24,780,744
D2 - FARM & RANCH IMP	8,432,560	N/A	8,432,560	8,432,560
E - NON-AG LAND AND IMPROVEMENTS	10,262,620	N/A	10,262,620	10,262,620
F1 - COMMERCIAL REAL	18,637,730	N/A	18,637,730	18,637,730
F2 - INDUSTRIAL REAL	513,649,820	N/A	513,649,820	513,649,820
G - ALL MINERALS	455,812,450	N/A	455,812,450	455,812,450
J - ALL UTILITIES	1,055,569,020	N/A	1,055,569,020	1,055,569,020
L1 - COMMERCIAL PERSONAL	15,523,367	N/A	15,523,367	15,523,367
L2 - INDUSTRIAL PERSONAL	48,350,900	N/A	48,350,900	48,350,900
M1 - MOBILE HOMES	3,696,480	N/A	3,696,480	3,696,480

N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	178,150	N/A	178,150	178,150
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	2,215,116,341	0	2,215,116,341	2,215,116,341
Less Total Deductions	476,609,739	0	476,609,739	476,609,739
Total Taxable Value	1,738,506,602	0	1,738,506,602	1,738,506,602

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302(J) AND(K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation(M & O) tax purposes and for interest and sinking fund(I & S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

Value Taxable For M & O Purposes

T1	T2	T3	T4
1,745,287,182	1,738,506,602	1,741,886,012	1,735,105,432

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
6,780,580	3,401,170

T1 = School district taxable value for M & O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

Value Taxable For I & S Purposes

T7	T8	T9	T10
2,177,288,812	2,170,508,232	2,173,887,642	2,167,107,062

T7 = School district taxable value for I & S purposes before the loss to the additional \$10, 000 homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the additional \$10, 000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50 % of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50 % of the loss to the local optional percentage homestead exemption

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

053-001-02/Crockett County CCSD

Category	Local Tax Roll Value	2020 WTD Mean Ratio	2020 PTAD Value Estimate	2020 Value Assigned
A - SINGLE-FAMILY	57,677,860	N/A	57,677,860	57,677,860
B - MULTIFAMILY	1,459,520	N/A	1,459,520	1,459,520
C1 - VACANT LOTS	1,075,310	N/A	1,075,310	1,075,310
C2 - COLONIA LOTS	9,810	N/A	9,810	9,810
D1 ACRES - QUALIFIED OPEN-SPACE LAND	24,780,744	N/A	24,780,744	24,780,744
D2 - FARM & RANCH IMP	8,432,560	N/A	8,432,560	8,432,560

E - NON-AG LAND AND IMPROVEMENTS	10,262,620	N/A	10,262,620	10,262,620
F1 - COMMERCIAL REAL	18,637,730	N/A	18,637,730	18,637,730
F2 - INDUSTRIAL REAL	513,649,820	N/A	513,649,820	513,649,820
G - ALL MINERALS	455,812,450	N/A	455,812,450	455,812,450
J - ALL UTILITIES	1,055,569,020	N/A	1,055,569,020	1,055,569,020
L1 - COMMERCIAL PERSONAL	15,523,367	N/A	15,523,367	15,523,367
L2 - INDUSTRIAL PERSONAL	48,350,900	N/A	48,350,900	48,350,900
M1 - MOBILE HOMES	3,696,480	N/A	3,696,480	3,696,480
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	178,150	N/A	178,150	178,150
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	2,215,116,341		2,215,116,341	2,215,116,341
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Value Taxable For I & S Purposes

T7	T8	T9	T10
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