

CROCKETT COUNTY APPRAISAL DISTRICT

LOCAL ANNUAL REPORT

2026

Websites:

Appraisal District- crokettcad.org

Truth in Taxation – crockettcountytaxinfo.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	2026 Market Value	2026 Taxable Value
Crockett County	\$2,289,356,898	\$2,280,525,568
Crockett County FM&LR	\$2,289,356,898	\$2,278,229,988
Crockett Co. CCSD M&O	\$2,224,833,140	\$2,185,244,470
I&S	\$3,286,294,420	\$3,062,553,260
Crockett Co. UWCD	\$3,014,796,080	\$3,013,989,160

The district maintains approximately 31,454 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

Valuation History

Certified Market Values

	<u>2024</u>	<u>2025</u>	<u>2022</u>	<u>2023</u>
Crockett County	\$2,592,655,549	2,442,100,795	\$2,735,224,820	\$2,897,930,270
Crockett County FM&LR	\$2,592,655,549	2,442,100,795	\$2,735,224,820	\$2,897,930,270
Crockett County CCSD				
M&O	\$2,353,787,743	2,297,659,895	\$2,394,789,790	\$2,541,121,240
I&S	\$3,238,196,863	2,962,603,225	\$3,179,274,810	\$3,232,657,430
Crockett County UWCD	\$2,741,342,719	2,870,292,995	\$2,590,416,620	\$2,699,548,210

Net Taxable Values

	<u>2024</u>	<u>2025</u>	<u>2022</u>	<u>2023</u>
Crockett County	\$2,584,440,979	2,433,616,805	\$2,726,778,530	\$2,889,123,010
Crockett County FM&LR	\$2,582,340,769	2,431,477,485	\$2,724,391,680	\$2,886,782,580
Crockett County CCSD				
M&O	\$2,318,291,993	2,260,272,725	\$2,362,539,450	\$2,502,690,180
I&S	\$3,202,701,113	2,925,216,055	\$3,147,024,470	\$3,194,226,370
Crockett County UWCD	\$2,740,658,879	2,869,546,745	\$2,589,595,060	\$2,698,769,780

Average Market Value – Single Family Residence

	<u>2024</u>	<u>2025</u>	<u>2022</u>	<u>2023</u>
Crockett County	50,309	\$51,020	\$41,781	\$42,527
Crockett County FM&LR	50,309	\$51,020	\$41,781	\$42,527
Crockett County CCSD	50,309	\$51,020	\$41,781	\$42,527
Crockett County UWCD	50,999	\$52,444	\$101,231	\$101,222

Average Taxable Value – Single Family Residence

	<u>2024</u>	<u>2025</u>	<u>2022</u>	<u>2023</u>
Crockett County	38,318	38,710	\$33,368	\$33,831
Crockett County FM&LR	35,537	35,933	\$30,368	\$30,831
Crockett County CCSD	2,188	1,180	\$0	\$0
Crockett County UWCD	30,656	30,541	\$80,981	\$80,982

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%* + \$140,000	20%* + \$200,000
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	385
S	417
F	0
B	5
D	0
W	0
DV	32
DV100	9
SS SVC MBR	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	468,380	9
20% Local Discount	8,097,740	807
Disabled Veteran	242,020	27
Option – 65	0	0
Local Disabled	0	0
State Homestead	0	0
Surviving Spouse of Service Mbr	23,190	1

Crockett County FM&LR

<u>Exemption</u>	<u>Count</u>
H	385
S	417
F	0
B	5
D	0
W	0
DV	32
DV100	9
SS SVC MBR	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	468,380	9
20% Local Discount	8,097,740	807
Disabled Veteran	239,020	27
Option – 65	0	0
Local Disabled	0	0
State Homestead	2,298,580	791
Surviving Spouse of Service Mbr	23,190	1

Crockett County Consolidated Common School District

<u>Exemption</u>	<u>Count</u>
H	385
S	417
F	0
B	5
D	0
W	0
DV	32
DV100	9
SS SVC MBR	0

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead –H, S	38,691,720	817
Old Age - S	449,010	15
Disabled -B	0	0
100% Exempt DV	0	0
20% Local Discount	362,080	12
Disabled Veteran	85,860	13
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	31
S	54
F	0
B	1
D	0
W	0
DV	13
DV100	3
SS SVC MBR	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	53,330	3
20% Local Discount	658,040	86
Disabled Veteran	72,360	11
Option – 65	0	0
Local Disabled	0	0
State Homestead	0	0
Surviving Spouse of Service Mbr	0	0

2026 Tax Rates Per \$100 of Value

Crockett County General Fund	.742999
Crockett County FM & LR	.150000
Crockett County CCSD M&O	.705400
Crockett County CCSD I&S	.421800
Crockett County UWCD	.016355

2026 Protest Data

75 Protests

8 ARB Hearings Scheduled - 3 No Shows - 65 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.



Property Tax Assistance

2025 ISD Summary Worksheet

Crockett Co Cons Common School District (all splits) Crockett County

053-Crockett/Crockett County

053-001/Crockett County CCSD

Category	Local Tax Roll Value	2025 WTD Mean Ratio	2025 PTAD Value Estimate	2025 Value Assigned
A - SINGLE-FAMILY	56,222,670	N/A	56,222,670	56,222,670
B - MULTIFAMILY	1,405,400	N/A	1,405,400	1,405,400
C1 - VACANT LOTS	924,530	N/A	924,530	924,530
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	10,853,610	1.2132	8,946,036	10,853,610
D2 - FARM & RANCH IMP	13,596,820	N/A	13,596,820	13,596,820
E - NON-AG LAND AND IMPROVEMENTS	13,058,670	N/A	13,058,670	13,058,670
F1 - COMMERCIAL REAL	18,985,930	N/A	18,985,930	18,985,930
F2 - INDUSTRIAL REAL	936,079,660	N/A	936,079,660	936,079,660
G - ALL MINERALS	385,686,900	1.0045	383,959,084	385,686,900
J - ALL UTILITIES	1,605,899,070	0.9261	1,734,044,995	1,605,899,070
L1 - COMMERCIAL PERSONAL	16,505,280	N/A	16,505,280	16,505,280
L2 - INDUSTRIAL PERSONAL	40,640,950	N/A	40,640,950	40,640,950
M1 - MOBILE HOMES	3,139,090	N/A	3,139,090	3,139,090
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	0	N/A	0	0
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	3,102,998,580	0	3,227,509,115	3,102,998,580
Less Total Deductions	842,405,095	0	842,405,095	842,405,095

Total Taxable Value	2,260,593,485	0	2,385,104,020	2,260,593,485
----------------------------	---------------	---	---------------	---------------

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's office 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 school 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

Measure	Value	Description
T1	2,262,422,170	School district taxable value for M &O purposes before the loss to the increase in the state-mandated homestead exemption
T2	2,260,593,485	School district taxable value for M &O purposes after the loss to the increase in the state-mandated homestead exemption
T3	2,262,222,625	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	2,260,393,940	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	2,272,889,370	T-1 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T15	2,279,853,224	T-13 plus the cost of the third most recent increase for that SDPVS year in the mandatory homestead exemptions
T17	2,260,625,407	School district taxable value for M &O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss
T19	2,286,190,293	T-15 plus the cost of the fourth most recent increase for that PVS year in the mandatory homestead exemptions
T21	2,260,853,845	T-2 plus the cost of the most recent increase in the mandatory over-65 and disabled homestead exemptions

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	2,926,825,500	School district taxable value for I&S purposes before the loss to the increase in the state-mandated homestead exemption

T8	2,924,996,815	School district taxable value for I&S purposes after the loss to the increase in the state-mandated homestead exemption
T9	2,926,625,955	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	2,924,797,270	T8 minus 50% of the loss to the local optional percentage homestead exemption
T14	2,937,292,700	T-7 plus the cost of the second most recent increase for that SDPVS year in the mandatory homestead exemptions
T16	2,944,256,554	T-14 plus the cost of the third most recent increases for that SDPVS year in the mandatory homestead exemptions
T18	2,925,028,737	School district taxable value for I&S purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss
T20	2,950,593,623	T-19 plus the loss to chapter 313 agreements and JETI agreements
T22	2,925,257,175	T-21 plus the loss to chapter 313 agreements and JETI agreements

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	1,828,685	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	199,545	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	10,467,200	Loss to the second most recent increase in the state-mandated homestead exemption
LOSS_SCND_INCR_HMSTD	6,963,854	Loss to the third most recent increase in the state-mandated homestead exemption
LOSS_THRD_INCR_HMSTD	6,337,069	Loss to the fourth most recent increase in the Homestead Exemption Formulas
LOSS_INCR_O65_HMSTD	260,360	Loss to the increase in the Over-65/Disabled Homestead

THE ABOVE FORMULA YOUR LOCAL VALUE TO REMAIN AS A RESULT OF THE ABOVE AND

THE SDPVS FOUND YOUR LOCAL VALUE TO BE VALID AS A RESULT OF THE SDPVS, AND
LOCAL VALUE WAS CERTIFIED.

[Back to top](#)
