

CROCKETT COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT

2023

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	2023 Market Value	2023 Taxable Value
Crockett County	\$2,897,930,270	\$2,889,123,010
Crockett County FM&LR	\$2,897,930,270	\$2,886,782,580
Crockett Co. CCSD M&O	\$2,541,121,240	\$2,502,690,180
I&S	\$3,232,657,430	\$3,194,226,370
Crockett Co. UWCD	\$2,699,548,210	\$2,698,769,780

The district maintains approximately 104,219 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

Valuation History

Certified Market Values

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Crockett County	\$1,951,392,792	1,968,036,057	2,085,231,410	\$2,735,224,820
Crockett County FM&LR	\$1,951,392,792	1,968,036,057	2,085,231,410	\$2,735,224,820
Crockett County CCSD				
M&O	\$1,705,821,182	1,742,554,497	1,902,906,030	\$2,394,789,790
I&S		2,174,556,127	2,299,630,520	\$3,179,274,810
Crockett County UWCD	\$1,592,191,745	2,069,351,521	2,197,716,940	\$2,590,416,620

Net Taxable Values

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Crockett County	\$1,742,718,728	1,959,310,947	2,076,361,020	\$2,726,778,530
Crockett County FM&LR	\$1,740,318,978	1,956,886,957	2,073,910,030	\$2,724,391,680
Crockett County CCSD				
M&O	\$1,511,995,718	1,714,075,497	1,874,125,720	\$2,362,539,450
I&S		2,146,077,127	2,270,850,210	\$3,147,024,470
Crockett County UWCD	\$1,430,265,495	2,068,556,001	2,196,953,450	\$2,589,595,060

Average Market Value – Single Family Residence

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Crockett County	\$41,681	43,903	\$43,526	\$42,527
Crockett County FM&LR	\$41,681	43,903	\$43,526	\$42,527
Crockett County CCSD	\$41,681	43,903	\$43,526	\$42,527
Crockett County UWCD	\$43,631	44,419	\$44,725	\$41,361

Average Taxable Value – Single Family Residence

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Crockett County	\$34,499	34,972	34,740	\$33,831
Crockett County FM&LR	\$31,499	31,972	31,740	\$30,831
Crockett County CCSD	\$9,499	9,972	9,740	\$0
Crockett County UWCD	\$34,374	35,093	35,434	\$33,056

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%* + \$100,000	20%* + \$110,000
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	401
S	387
F	0
B	4
D	0
W	0
DV	24
DV100	15

<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	720,930	15
20% Local Discount	8,022,490	792
Disabled Veteran	63,840	14
Option - 65	0	0
Local Disabled	0	0
State Homestead	0	0

Crockett County FM&LR

<u>Exemption</u>	<u>Count</u>
H	401
S	387
F	0
B	4
D	0
W	0
DV	24
DV100	15

<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	720,930	15
20% Local Discount	8,022,490	792
Disabled Veteran	60,840	14
Option - 65	0	0
Local Disabled	0	0
State Homestead	2,343,430	792

Crockett County Consolidated Common School District

<u>Exemption</u>	<u>Count</u>
H	401
S	387
F	0
B	4
D	0
W	0
DV	24
DV100	15

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead -H, S	36,600,190	807
Old Age - S	354,450	38
Disabled -B	0	0
100% Exempt DV	27,500	1
20% Local Discount	1,412,300	62
Disabled Veteran	36,620	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	29
S	32
F	0
B	0
D	0
W	0
DV	10
DV100	3

<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	55,420	3
20% Local Discount	701,790	61
Disabled Veteran	21,220	8
Option - 65	0	0
Local Disabled	0	0
State Homestead	0	0

2023 Tax Rates Per \$100 of Value

Crockett County General Fund	.551318
Crockett County FM & LR	.117429
Crockett County CCSD M&O	.749700
Crockett County CCSD I&S	.434300
Crockett County UWCD	.013098

2023 Protest Data

93 Protests

16 ARB Hearings Scheduled - 8 No Shows - 77 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.


Taxes

Property Tax Assistance

2022 ISD Summary Worksheet
053-Crockett /Crockett County
053-001/Crockett County CCSD

Category	Local Tax Roll Value	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	55,127,970	N/A	55,127,970	55,127,970
B - MULTIFAMILY	1,409,950	N/A	1,409,950	1,409,950
C1 - VACANT LOTS	1,157,630	N/A	1,157,630	1,157,630
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OP EN-SPACE LAND	16,142,780	N/A	16,142,780	16,142,780
D2 - FARM & RANCH IMP	10,864,830	N/A	10,864,830	10,864,830
E - NON-AG LAND AND IMP ROVEMENTS	14,527,550	N/A	14,527,550	14,527,550
F1 - COMMERCIAL REAL	18,179,200	N/A	18,179,200	18,179,200
F2 - INDUSTRIAL REAL	923,942,330	N/A	923,942,330	923,942,330
G - ALL MINERALS	794,167,150	N/A	794,167,150	794,167,150
J - ALL UTILITIES	1,337,997,010	N/A	1,337,997,010	1,337,997,010
L1 - COMMERCIAL PERSONAL	14,462,280	N/A	14,462,280	14,462,280
L2 - INDUSTRIAL PERSONAL	37,893,640	N/A	37,893,640	37,893,640
M1 - MOBILE HOMES	3,564,240	N/A	3,564,240	3,564,240
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	177,100	N/A	177,100	177,100
S - SPECIAL INVENTORY	0	N/A	0	0
Subtotal	3,229,613,660	0	3,229,613,660	3,229,613,660
Less Total Deductions	863,125,662	0	863,125,662	863,125,662
Total Taxable Value	2,366,487,998	0	2,366,487,998	2,366,487,998

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	T13
2,372,181,838	2,366,487,998	2,369,774,108	2,364,080,268	2,380,271,838

Loss to the Increase in the State-Mandated Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption	Loss to the Previous Increase in the State-Mandated Homestead Exemption
5,693,840	2,407,730	8,090,000

T1 = School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption

T2 = School district taxable value for M & O purposes after the loss to the increase in the state-mandated 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

T13 = T1 plus the cost of the second most recent increase for that PVS Year in the mandatory homestead exemptions

Value Taxable For I & S Purposes

T7	T8	T9	T10	T14
3,156,666,858	3,150,973,018	3,154,259,128	3,148,565,288	3,164,756,858

T7 = School district taxable value for I & S purposes before the loss to the increase in the state-mandated homestead exemption

T8 = School district taxable value for I & S purposes after the loss to the increase in the state-mandated 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

T14 = T13 plus the loss to the chapter 313 agreement

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	2022 WTD Mean Ratio	2022 PTAD Value Estimate	2022 Value Assigned
A - SINGLE-FAMILY	55,127,970	N/A	55,127,970	55,127,970
B - MULTIFAMILY	1,409,950	N/A	1,409,950	1,409,950
C1 - VACANT LOTS	1,157,630	N/A	1,157,630	1,157,630
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OP EN-SPACE LAND	16,142,780	N/A	16,142,780	16,142,780
D2 - FARM & RANCH IMP	10,864,830	N/A	10,864,830	10,864,830
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F1 - COMMERCIAL REAL	18,179,200	N/A	18,179,200	18,179,200
F2 - INDUSTRIAL REAL	923,942,330	N/A	923,942,330	923,942,330
G - ALL MINERALS	794,167,150	N/A	794,167,150	794,167,150
J - ALL UTILITIES	1,337,997,010	N/A	1,337,997,010	1,337,997,010
L1 - COMMERCIAL PERSONAL	14,462,280	N/A	14,462,280	14,462,280
L2 - INDUSTRIAL PERSONAL	37,893,640	N/A	37,893,640	37,893,640
M1 - MOBILE HOMES	3,564,240	N/A	3,564,240	3,564,240
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	177,100	N/A	177,100	177,100
S - SPECIAL INVENTORY	0	N/A	0	0
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