CROCKETT COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2025

Websites:

Appraisal District- crockettcad.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	2025 Market Value	2025 Taxable Value
Crockett County	\$2,442,100,795	\$2,433,616,805
Crockett County FM&LR	\$2,442,100,795	\$2,431,477,485
Crockett Co. CCSD M&O	\$2,297,659,895	\$2,260,272,725
I&S	\$2,962,603,225	\$2,925,216,055
Crockett Co. UWCD	\$2,870,292,995	\$2,869,546,745

The district maintains approximately 33,808 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

Valuation History

Certified Market Values

	<u>2024</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Crockett County	\$2,592,655,549	2,085,231,410	\$2,735,224,820	\$2,897,930,270
Crockett County FM&LR	\$2,592,655,549	2,085,231,410	\$2,735,224,820	\$2,897,930,270
Crockett County CCSD	62 252 707 742	1 002 006 020	ća 204 700 700	Ć2 F44 424 240
M&O	\$2,353,787,743	1,902,906,030	\$2,394,789,790	\$2,541,121,240
1&5	\$3,238,196,863	2,299,630,520	\$3,179,274,810	\$3,232,657,430
Crockett County UWCD	\$2,741,342,719	2,197,716,940	\$2,590,416,620	\$2,699,548,210
i	Në	t Taxable Values		
	<u>2024</u>	<u>2021</u>	2022	<u>2023</u>
Crockett County	\$2,584,440,979	2,076,361,020	\$2,726,778,530	\$2,889,123,010
Crockett County FM&LR	\$2,582,340,769	2,073,910,030	\$2,724,391,680	\$2,886,782,580
Crockett County CCSD	42,502,5 10,7 03	2,0.0,020,000	+-,,,	<i>42,000,</i> 02,000
M&O	\$2,318,291,993	1,874,125,720	\$2,362,539,450	\$2,502,690,180
I&S	\$3,202,701,113	2,270,850,210	\$3,147,024,470	\$3,194,226,370
Crockett County UWCD	\$2,740,658,879	2,196,953,450	\$2,589,595,060	\$2,698,769,780
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	Average Market	Value – Single Far	nily Residence	
	2024	<u>2021</u>	<u>2022</u>	<u>2023</u>
Crockett County	50,309	\$43,526	\$41,781	\$42,527
Crockett County FM&LR	50,309	\$43,526	\$41,781	\$42,527
Crockett County CCSD	50,309	\$43,526	\$41,781	\$42,527
Crockett County UWCD	50,999	\$44,725	\$101,231	\$101,222
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	Average Taxable	Value – Single Fai	mily Residence	
	<u>2024</u>	<u>2021</u>	<u>2022</u>	2023
Crockett County	38,318	33,368	\$33,368	\$33,831
Crockett County FM&LR		30,368	\$30,368	\$30,831
Crockett County CCSD	2,188	0	\$0	\$0
Crockett County UWCD	30,656	80,981	\$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

Exemption		Count
H	!	365
Ş	H .	38 1
F		0
B	H	6
D	.	0
W		0
DV	: 1	30
DV100		16
SS SVC MBR	1	1

Reimbursable Exemptions	Value	<u>Items</u>
Homestead -H, S	0	0
Old Age -S	0	0
Disabled -B	0	0
100% Exempt DV	751,900	16
20% Local Discount	7,586,620	752
Disabled Veteran	122,280	18
Option – 65	0	0
Local Disabled	0	0
State Homestead	0	0
Surviving Spouse of Serv	rice Mbr 23,190	1

Crockett County FM&LR

Exemption		Count
H	' 	365
S		381
F		0
В		6
D	.	0
W		0
DV		30
DV100	, "	16
SS SVC MBR	1	1

Reimbursable Exemptions	Value	Items
Homestead -H, S	0	0
Old Age -S	0	0
Disabled -B	0	0
100% Exempt DV	751,900	16
20% Local Discount	7,586,620	752
Disabled Veteran	119,280	18
Option – 65	0	0
Local Disabled	0	0
State Homestead	2,142,320	737
Surviving Spouse of Service	e Mbr 23,190	1

Crockett County Consolidated Common School District

Exemption	Count
Н	365
S	381
F	0
В	6
D	0
W	0
DV	30
DV100	16
SS SVC MBR	0

Reimbursable Exemptions	Value	Items
Homestead -H, S	36,548,630	769
Old Age - S	377,330	13
Disabled -B	0	0
100% Exempt DV	0	0
20% Local Discount	399,090	13
Disabled Veteran	62,120	12
Option – 65	0	0
Local Disabled	0	0
State Homestead	0	0

Crockett County Underground Water Conservation District

Exemption	Count
Н	31
S	49
F	0
В	1
D	0
W	0
DV	12
DV100	3
SS SVC MBR	1

Reimbursable Exemptions	Value	Items
Homestead –H, S	0	0
Old Age -S	0	0
Disabled -B	0	0
100% Exempt DV	53,410	3
20% Local Discount	621,030	81
Disabled Veteran	48,620	10
Option – 65	0	0
Local Disabled	0	0
State Homestead	0	0
Surviving Spouse of Service	e Mbr 23,190	1

2025 Tax Rates Per \$100 of Value

Crockett County General Fund .731437

Crockett County FM & LR .148566

Crockett County CCSD M&O .712200

Crockett County CCSD I&S .421800

2025 Protest Data

74 Protests

14 ARB Hearings Scheduled - 8 No Shows - 58 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

2024 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 Valu e	2024 WTD Mean Rat lo	2024 PTAD Value Es timate	2024 Value Assigne d
A - SING	E-FAMILY	56,143,020	N/A	56,143,020	56,143,020
B - MULT	FAMILY	1,405,400	N/A	1,405,400	1,405,400
C1 - VAC	ANT LOTS	919,360	N/A	919,360	919,360
C2 - COL S	ONIA LOT	0	N/A	0	0
	S - QUALI N-SPACE	10,695,890	N/A	10,695,890	10,695,890
D2 - FARI H IMP	# RANC	13,526,260	N/A	13,526,260	13,526,260
E - NON-A AND IMPI TS	G LAND ROVEMEN	13,944,950	N/A	13,944,950	13,944,950
F1 - COM REAL	MERCIAL	19,005,910	N/A	19,005,910	19,005,910
F2 - INDU EAL	STRIAL R	1,074,416,780	N/A	1,074,416,780	1,074,416,780
G-ALL N	INERALS	561,266,050	N/A	561,266,050	561,266,050
J-ALL U	TILITIES	1,563,936,020	N/A	1,563,936,020	1,563,936,020
L1 - COM PERSON		16,047,430	N/A	16,047,430	16,047,430
L2 - INDU ERSONAI		35,927,370	N/A	35,927,370	35,927,370
M1 - MOB S	ILE HOME	3,156,860	N/A	3,156,860	3,156,860
	GIBLE PE PROPERT	0	N/A	0	0
O - RESID		0	N/A	0	0
S - SPECI	AL INVEN	0	N/A	0	0
Subtotal		3,370,391,300	0	3,370,391,300	3,370,391,300
Less Tota ns	Deductio	1,052,146,373	0	1,052,146,373	1,052,146,373

Total Taxable Value 2,318,244,927 0 2,318,244,927 2,318,244,927

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	2,321,933,697	School district taxable value for M &O purposes before the loss to the increase in the state-mandated ho mestead exemption
	T2	2,318,244,927	School district taxable value for M &O purposes after the loss to the i ncrease in the state-mandated hom estead exemption
	ТЗ	2,321,235,577	T1 minus 50% of the loss to the loc al optional percentage homestead exemption
	T4	2,317,546,807	T2 minus 50% of the loss to the loc al optional percentage homestead exemption
	T13	2,333,153,697	T-1 plus the cost of the second mo st recent increase for that SDPVS y ear in the mandatory homestead ex emptions
	T15	2,340,633,697	T-13 plus the cost of the third most recent increase for that SDPVS year in the mandatory homestead exemptions
	T17	2,319,049,822	School district taxable value for M &O purposes after the loss to the i ncrease in the state-mandated hom estead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
Т7	3,206,342,817	School district taxable value for I&S purposes before the loss to the increase in the state-mandated homestead exemption
Т8	3,202,654,047	School district taxable value for I&S purposes after the loss to the increase in the state-mandated homes tead exemption
Т9	3,205,644,697	T7 minus 50% of the loss to the loc al optional percentage homestead exemption
T10	3,201,955,927	T8 minus 50% of the loss to the loc al optional percentage homestead exemption

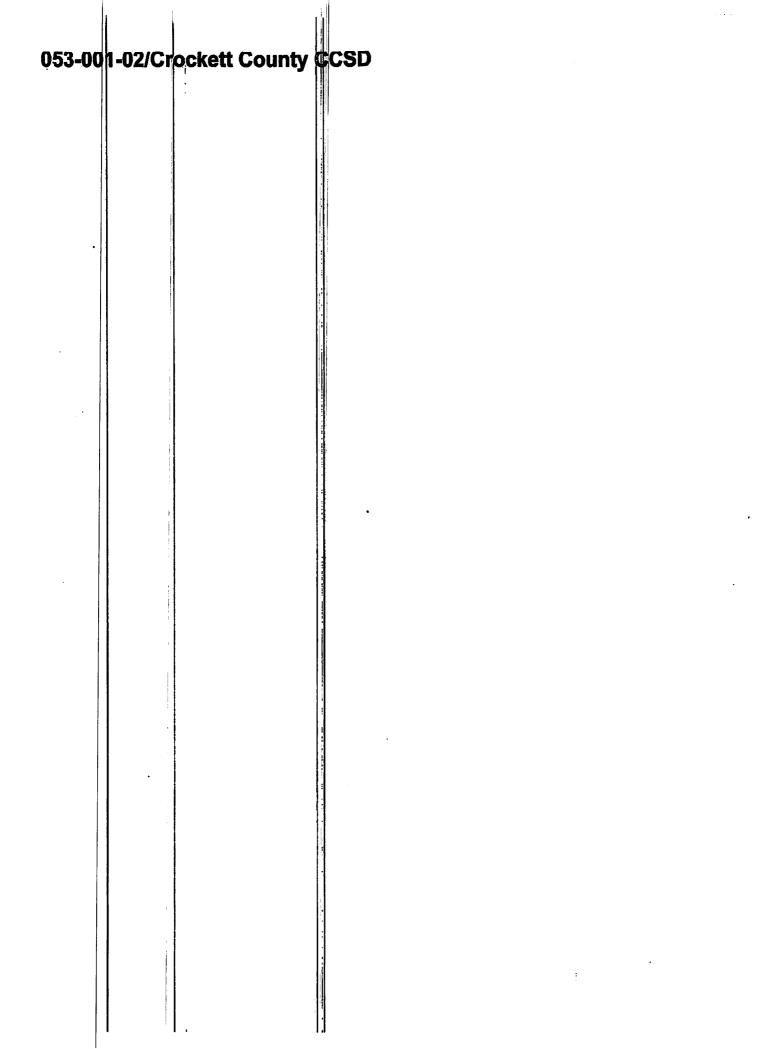
T14	3,217,562,817	T-7 plus the cost of the second mo st recent increase for that SDPVS y ear in the mandatory homestead ex emptions
T16	3,225,042,817	T-14 plus the cost of the third most recent increases for that SDPVS ye ar in the mandatory homestead exemptions
T18	3,203,458,942	School district taxable value for I&S purposes after the loss to the increase in the state-mandated homes tead exemption and based on the compressed freeze loss

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	3,688,770	Loss to the most recent increase in the state-mandated homestead exemption
LOSS_LOCL_HMSTD	698,120	50% of the loss to the local optiona I percentage homestead exemption
LOSS_PREV_INCR_HMSTD	11,220,000	Loss to the second most recent inc rease in the state-mandated homes tead exemption
LOSS_SCND_INCR_HMSTD	7,480,000	Loss to the third most recent incre ase in the state-mandated homeste ad exemption

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

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A - SINGLE-FAMILY	56,143,020	N/A	56,143,020	56,143,020
B - MULTIFAMILY	1,405,400	N/A	1,405,400	1,405,400
C1 - VACANT LOTS	919,360	N/A	919,360	919,360
C2 - COLONIA LOT S	0	N/A	0	0
D1 ACRES - QUALI FIED OPEN-SPACE LAND	10,695,890	N/A	10,695,890	10,695,890
D2 - FARM & RANC H IMP	13,526,260	N/A	13,526,260	13,526,260
E - NON-AG LAND AND IMPROVEMEN TS	13,944,950	N/A	13,944,950	13,944,950
F1 - COMMERCIAL REAL	19,005,910	N/A	19,005,910	19,005,910
F2 - INDUSTRIAL R EAL	1,074,416,780	N/A	1,074,416,780	1,074,416,780
G - ALL MINERALS	561,266,050	N/A	561,266,050	561,266,050
J - ALL UTILITIES	1,563,936,020	N/A	1,563,936,020	1,563,936,020
L1 - COMMERCIAL PERSONAL	16,047,430	N/A	16,047,430	16,047,430
L2 - INDUSTRIAL P ERSONAL	35,927,370	N/A	35,927,370	35,927,370
M1 - MOBILE HOME S	3,156,860	N/A	3,156,860	3,156,860
N - INTANGIBLE PE RSONAL PROPERT Y	0	N/A	0	0
O - RESIDENTIAL I NVENTORY	0	N/A	0	0
S - SPECIAL INVEN TORY	0	N/A	0	0
Subtotal	3,370,391,300		3,370,391,300	3,370,391,300
Less Total Deductions	1,052,146,373		1,052,146,373	1,052,146,373
Total Taxable Value	2,318,244,927		2,318,244,927	2,318,244,927

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	3,206,342,817 3,202,654,047 3,205,644,697

T14	3,217,562,817	T-7 plus the cost of the second mo st recent increase for that SDPVS y ear in the mandatory homestead ex emptions
T16	3,225,042,817	T-14 plus the cost of the third most recent increases for that SDPVS ye ar in the mandatory homestead exemptions
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Kelly Hancock Acting Texas Comptroller of Public Accounts



Property Tax Assistance

2024 Deduction Detail

053-Crockett Crockett County

053-001/Crockett County CCSD

Deductions Allowed in S DPVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	33,608,770	33,608,770	33,608,770
Homestead - State-Manda ted Over-65 or Disabled	366,790	366,790	366,790
Homestead - 100% Disabled or Unemployable Veter ans	27,500	27,500	27,500
Homestead - Disabled Vet erans and Surviving Spo use	42,340	42,340	42,340
Homestead - Over-65 or D isabled Freeze Loss	848,252	848,252	848,252
Homestead - 10% Apprais al Cap Loss	159,290	159,290	159,290
Freeport	0	0	0
Pollution Control	110,745,580	110,745,580	110,745,580
Difference Between Taxa ble and Limited Value for Chapter 313 Value Limitat ion Agreement	884,409,120	884,409,120	884,409,120
Tax Increment Financing	0	0	0
Low Income Housing, Co unties Under 1.8 Million P op	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charit y to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0

Homestead - Surviving S pouse 100% Disabled	0	0	0
Homestead - Surviving S pouse Service Member KI A	0	0	0
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Builion Depository	0	0	0
Personal Property In Tran sit	0	0	0
Medical or Biomedical	0	0	0
Loss to Non-Homestead Cap	21,938,731	21,938,731	21,938,731
JETI Agreements	0	0	0

053-001/Crockett County CCSD

Deductions Allowed in S DPVS	Local Value	PTAD Value	Assigned Value
Homestead - State-Manda ted Homestead Exemptio n	33,608,770	33,608,770	33,608,770
Homestead - State-Manda ted Over-65 or Disabled	366,790	366,790	366,790
Homestead - 100% Disabled or Unemployable Veterans	27,500	27,500	27,500
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Homestead - 10% Apprais al Cap Loss	159,290	159,290	159,290
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Pollution Control	110,745,580	110,745,580	110,745,580
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	1		
Tax Increment Financing	o	0	0
Low Income Housing, Co unties Under 1.8 Million P op	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	0	0	0
Prorations	0	0	0
Home Donated by Charit y to Disabled Veterans	0	0	0
Disaster Reappraisal Mar ket Value Adjustment	0	0	0
Homestead - Surviving S pouse 100% Disabled	0	0	0
Homestead - Surviving S pouse Service Member KI A	0	0	0
Homestead - Surviving S pouse First Responder L OD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Tran sit	0	0	0
Medical or Biomedical	0	0	0
Loss to Non-Homestead Cap	21,938,731	21,938,731	21,938,731
JETI Agreements	0	0	0
Total Deductions Allowed In SDPVS	1,052,146,373	1,052,146,373	1,052,146,373