

CROCKETT COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT

2022

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	2022 Market Value	2022 Taxable Value
Crockett County	\$2,735,224,820	\$2,726,778,530
Crockett County FM&LR	\$2,735,224,820	\$2,724,391,680
Crockett Co. CCSD M&O	\$2,394,789,790	\$2,362,539,450
I&S	\$3,179,274,810	\$3,147,024,470
Crockett Co. UWCD	\$2,590,416,620	\$2,589,595,060

The district maintains approximately 99,214 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

Valuation History

Certified Market Values

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Crockett County	\$1,675,216,040	\$1,951,392,792	1,968,036,057	2,085,231,410
Crockett County FM&LR	\$1,675,216,040	\$1,951,392,792	1,968,036,057	2,085,231,410
Crockett County CCSD				
M&O	\$1,442,042,390	\$1,705,821,182	1,742,554,497	1,902,906,030
I&S			2,174,556,127	2,299,630,520
Crockett County UWCD	\$1,338,669,410	\$1,592,191,745	2,069,351,521	2,197,716,940

Net Taxable Values

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Crockett County	\$1,467,925,150	\$1,742,718,728	1,959,310,947	2,076,361,020
Crockett County FM&LR	\$1,465,645,900	\$1,740,318,978	1,956,886,957	2,073,910,030
Crockett County CCSD				
M&O	\$1,253,440,910	\$1,511,995,718	1,714,075,497	1,874,125,720
I&S			2,146,077,127	2,270,850,210
Crockett County UWCD	\$1,180,467,420	\$1,430,265,495	2,068,556,001	2,196,953,450

Average Market Value – Single Family Residence

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Crockett County	\$43,133	\$41,681	43,903	\$43,526
Crockett County FM&LR	\$43,133	\$41,681	43,903	\$43,526
Crockett County CCSD	\$43,133	\$41,681	43,903	\$43,526
Crockett County UWCD	\$88,823	\$43,631	44,419	\$44,725

Average Taxable Value – Single Family Residence

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Crockett County	\$34,339	\$34,499	34,972	34,740
Crockett County FM&LR	\$31,339	\$31,499	31,972	31,740
Crockett County CCSD	\$9,339	\$9,499	9,972	9,740
Crockett County UWCD	\$70,734	\$34,374	35,093	35,434

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%* + \$40,000	20%* + \$50,000
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	422
S	377
F	0
B	5
D	0
W	0
DV	19
DV100	5

<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	201,650	5
20% Local Discount	8,077,350	804
Disabled Veteran	167,290	18
Option – 65	0	0
Local Disabled	0	0
State Homestead	0	0

Crockett County FM&LR

<u>Exemption</u>	<u>Count</u>
H	422
S	377
F	0
B	5
D	0
W	0
DV	19
DV100	5

<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	201,650	5
20% Local Discount	8,077,350	804
Disabled Veteran	164,290	18
Option – 65	0	0
Local Disabled	0	0
State Homestead	2,389,850	804

Crockett County Consolidated Common School District

<u>Exemption</u>	<u>Count</u>
H	422
S	377
F	0
B	5
D	0
W	0
DV	19
DV100	5

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead –H, S	25,918,840	809
Old Age - S	1,373,940	158
Disabled -B	31,670	4
100% Exempt DV	19,230	1
20% Local Discount	4,815,460	322
Disabled Veteran	91,200	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	31
S	33
F	0
B	0
D	0
W	0
DV	7
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	766,270	64
Disabled Veteran	53,770	7
Option – 65	0	0
Local Disabled	0	0
State Homestead	0	0

2022 Tax Rates Per \$100 of Value

Crockett County General Fund	.555160
Crockett County FM & LR	.118322
Crockett County CCSD M&O	.864600
Crockett County CCSD I&S	.339400
Crockett County UWCD	.013601

2022 Protest Data

114 Protests

18 ARB Hearings Scheduled - 14 No Shows - 96 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

2021 ISD Summary Worksheet**053-Crockett /Crockett County****053-001/Crockett County CCSD**

Category	Local Tax Roll Value	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	57,342,940	N/A	57,342,940	57,342,940
B - MULTIFAMILY	1,440,910	N/A	1,440,910	1,440,910
C1 - VACANT LOTS	1,123,390	N/A	1,123,390	1,123,390
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	16,295,556	0.6365	25,602,394	16,295,556
D2 - FARM & RANCH IMP	9,360,890	N/A	9,360,890	9,360,890
E - NON-AG LAND AND IMPROVEMENTS	12,830,940	N/A	12,830,940	12,830,940
F1 - COMMERCIAL REAL	18,547,480	N/A	18,547,480	18,547,480
F2 - INDUSTRIAL REAL	474,666,690	N/A	474,666,690	474,666,690
G - ALL MINERALS	384,689,870	0.9936	387,167,744	384,689,870
J - ALL UTILITIES	1,287,842,270	0.9585	1,343,601,742	1,287,842,270
L1 - COMMERCIAL PERSONAL	14,825,040	N/A	14,825,040	14,825,040
L2 - INDUSTRIAL PERSONAL	55,588,390	N/A	55,588,390	55,588,390
M1 - MOBILE HOMES	3,596,450	N/A	3,596,450	3,596,450

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	2,338,328,966	0	2,405,873,150	2,338,328,966
Less Total Deductions	461,225,411	0	461,225,411	461,225,411
Total Taxable Value	1,877,103,555	0	1,944,647,739	1,877,103,555

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
1,883,896,505	1,877,103,555	1,880,486,220	1,873,693,270

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
6,792,950	3,410,285

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
2,280,620,995	2,273,828,045	2,277,210,710	2,270,417,760

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	2021 WTD Mean Ratio	2021 PTAD Value Estimate	2021 Value Assigned
A - SINGLE-FAMILY	57,342,940	N/A	57,342,940	57,342,940
B - MULTIFAMILY	1,440,910	N/A	1,440,910	1,440,910
C1 - VACANT LOTS	1,123,390	N/A	1,123,390	1,123,390
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	16,295,556	0.6365	25,602,394	16,295,556
D2 - FARM & RANCH IMP	9,360,890	N/A	9,360,890	9,360,890

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L2 - INDUSTRIAL PERSONAL	55,588,390	N/A	55,588,390	55,588,390
M1 - MOBILE HOMES	3,596,450	N/A	3,596,450	3,596,450
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
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