

CROCKETT COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT

2019

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	2019 Market Value	2019 Taxable Value
Crockett County	\$1,951,392,792	\$1,742,718,728
Crockett County FM&LR	\$1,951,392,792	\$1,740,318,978
Crockett Co. CCSD	\$1,705,821,182	\$1,511,995,718
Crockett Co. UWCD	\$1,592,191,745	\$1,430,265,495

The district maintains approximately 103,637 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

Valuation History

Certified Market Values

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Crockett County	\$2,145,530,790	\$1,398,012,880	\$1,398,218,760	\$1,675,216,040
Crockett County FM&LR	\$2,145,530,790	\$1,398,012,880	\$1,398,218,760	\$1,675,216,040
Crockett County CCSD	\$1,873,483,690	\$1,370,854,610	\$1,240,293,950	\$1,442,042,390
Crockett County UWCD	\$1,778,499,780	\$1,139,419,750	\$1,133,197,430	\$1,338,669,410

Net Taxable Values

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Crockett County	\$2,137,266,170	\$1,389,786,900	\$1,389,756,830	\$1,467,925,150
Crockett County FM&LR	\$2,134,802,440	\$1,387,323,820	\$1,387,280,760	\$1,465,645,900
Crockett County CCSD	\$1,846,356,720	\$1,208,529,070	\$1,212,512,540	\$1,253,440,910
Crockett County UWCD	\$1,777,788,070	\$1,138,685,890	\$1,132,464,110	\$1,180,467,420

Average Market Value – Single Family Residence

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Crockett County	\$42,680	\$42,690	\$43,444	\$43,133
Crockett County FM&LR	\$42,680	\$42,690	\$43,444	\$43,133
Crockett County CCSD	\$42,680	\$42,690	\$43,444	\$43,133
Crockett County UWCD	\$18,470	\$18,470	\$62,179	\$88,823

Average Taxable Value – Single Family Residence

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Crockett County	\$34,140	\$34,140	\$34,754	\$34,339
Crockett County FM&LR	\$31,140	\$31,140	\$34,754	\$31,339
Crockett County CCSD	\$34,140	\$34,140	\$9,754	\$9,339
Crockett County UWCD	\$14,900	\$14,270	\$49,739	\$70,734

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	433
S	366
F	0
B	9
D	0
W	0
DV	16
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	41,560	1
20% Local Discount	8,316,580	808
Disabled Veteran	153,010	16
Option - 65	0	0
Local Disabled	0	0
State Homestead	0	0

Crockett County FM&LR

<u>Exemption</u>	<u>Count</u>
H	433
S	366
F	0
B	9
D	0
W	0
DV	16
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	41,560	1
20% Local Discount	8,316,580	808
Disabled Veteran	150,010	16
Option - 65	0	0
Local Disabled	0	0
State Homestead	2,402,750	807

Crockett County Consolidated Common School District

<u>Exemption</u>	<u>Count</u>
H	433
S	366
F	0
B	9
D	0
W	0
DV	16
DV100	1

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead –H, S	18,775,740	809
Old Age - S	2,271,040	269
Disabled -B	69,200	9
100% Exempt DV	6,560	1
20% Local Discount	6,591,970	529
Disabled Veteran	93,850	12
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	32
F	0
B	1
D	0
W	0
DV	3
DV100	0

<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	0	0
20% Local Discount	773,380	64
Disabled Veteran	26,110	3
Option – 65	0	0
Local Disabled	0	0
State Homestead	0	0

2019 Tax Rates Per \$100 of Value

Crockett County General Fund	.649958
Crockett County General I&S (Center)	.049652
Crockett County General I&S (Clinic)	.025111
Crockett County General I&S (Jail)	.072716
Crockett County FM & LR	.150000
Crockett County CCSD M&O	.990000
Crockett County CCSD I&S	.144000
Crockett County UWCD	.021509

Crockett County CAD has an average Collection Rate of 99%. We work with our Taxpayers to maximize the collections for the entities. The district offers payment plans or partial payments for delinquent taxes.

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

2018 ISD Summary Worksheet
053/Crockett
053-001/Crockett County CCSD

Category	Local Tax Roll Value	2018 WTD Mean Ratio	2018 PTAD Value Estimate	2018 Value Assigned
A. Single-Family Residences	56,408,750	N/A	56,408,750	56,408,750
B. Multi-Family Residences	1,356,060	N/A	1,356,060	1,356,060
C1. Vacant Lots	1,073,420	N/A	1,073,420	1,073,420
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxable)	24,800,740	N/A	24,800,740	24,800,740
D2. Real Prop Farm & Ranch	8,153,470	N/A	8,153,470	8,153,470
E. Real Prop NonQual Acres	10,731,620	N/A	10,731,620	10,731,620
F1. Commercial Real	18,834,200	N/A	18,834,200	18,834,200
F2. Industrial Real	59,584,360	N/A	59,584,360	59,584,360
G. Oil, Gas, Minerals	691,787,400	N/A	691,787,400	691,787,400
J. Utilities	374,832,430	N/A	374,832,430	374,832,430
L1. Commercial Personal	11,351,920	N/A	11,351,920	11,351,920
L2. Industrial Personal	47,230,220	N/A	47,230,220	47,230,220
M. Other Personal	3,803,950	N/A	3,803,950	3,803,950

N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	182,750	N/A	182,750	182,750
S. Special Inventory	0	N/A	0	0
Subtotal	1,310,131,290		1,310,131,290	1,310,131,290
Less Total Deductions	39,187,078		39,187,078	39,187,078
Total Taxable Value	1,270,944,212		1,270,944,212	1,270,944,212 T2

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
1,270,944,212	1,270,944,212	1,267,850,567	1,267,850,567

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
0	3,093,645

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
1,270,944,212	1,270,944,212	1,267,850,567	1,267,850,567

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