

CROCKETT COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2024

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	2024 Market Value	2024 Taxable Value
Crockett County	\$2,592,655,549	\$2,584,440,979
Crockett County FM&LR	\$2,592,655,549	\$2,582,340,769
Crockett Co. CCSD M&O	\$2,353,787,743	\$2,318,291,993
I&S	\$3,238,196,863	\$3,202,701,113
Crockett Co. UWCD	\$2,741,342,719	\$2,740,658,879

The district maintains approximately 56,675 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

Valuation History

Certified Market Values

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Crockett County	1,968,036,057	2,085,231,410	\$2,735,224,820	\$2,897,930,270
Crockett County FM&LR	1,968,036,057	2,085,231,410	\$2,735,224,820	\$2,897,930,270
Crockett County CCSD				
M&O	1,742,554,497	1,902,906,030	\$2,394,789,790	\$2,541,121,240
I&S	2,174,556,127	2,299,630,520	\$3,179,274,810	\$3,232,657,430
Crockett County UWCD	2,069,351,521	2,197,716,940	\$2,590,416,620	\$2,699,548,210

Net Taxable Values

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Crockett County	1,959,310,947	2,076,361,020	\$2,726,778,530	\$2,889,123,010
Crockett County FM&LR	1,956,886,957	2,073,910,030	\$2,724,391,680	\$2,886,782,580
Crockett County CCSD				
M&O	1,714,075,497	1,874,125,720	\$2,362,539,450	\$2,502,690,180
I&S	2,146,077,127	2,270,850,210	\$3,147,024,470	\$3,194,226,370
Crockett County UWCD	2,068,556,001	2,196,953,450	\$2,589,595,060	\$2,698,769,780

Average Market Value – Single Family Residence

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Crockett County	43,903	\$43,526	\$41,781	\$42,527
Crockett County FM&LR	43,903	\$43,526	\$41,781	\$42,527
Crockett County CCSD	43,903	\$43,526	\$41,781	\$42,527
Crockett County UWCD	44,419	\$44,725	\$101,231	\$101,222

Average Taxable Value – Single Family Residence

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Crockett County	34,972	33,368	\$33,368	\$33,831
Crockett County FM&LR	31,972	30,368	\$30,368	\$30,831
Crockett County CCSD	9,972	0	\$0	\$0
Crockett County UWCD	35,093	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%* + \$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	335
S	394
F	0
B	4
D	0
W	0
DV	27
DV100	15
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	726,780	15
20% Local Discount	7,372,100	733
Disabled Veteran	92,500	13
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	335
S	394
F	0
B	4
D	0
W	0
DV	27
DV100	15
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	726,780	15
20% Local Discount	7,372,100	733
Disabled Veteran	89,500	13
Option - 65	0	0
Local Disabled	0	0
State Homestead	2,103,210	721
Surviving Spouse of Service Mbr	23,190	1

Crockett County Consolidated Common School District

<u>Exemption</u>	<u>Count</u>
H	335
S	394
F	0
B	4
D	0
W	0
DV	27
DV100	15
SS SVC MBR	0

<u>Reimbursable Exemptions</u>	<u>Value</u>	<u>Items</u>
Homestead -H, S	33,662,880	749
Old Age - S	366,790	41
Disabled -B	0	0
100% Exempt DV	27,500	1
20% Local Discount	1,396,240	61
Disabled Veteran	42,340	8
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	32
S	40
F	0
B	1
D	0
W	0
DV	11
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	54,410	3
20% Local Discount	577,400	73
Disabled Veteran	28,840	6
Option - 65	0	0
Local Disabled	0	0
State Homestead	0	0
Surviving Spouse of Service Mbr	23,190	1

2024 Tax Rates Per \$100 of Value

Crockett County General Fund	.657296
Crockett County FM & LR	.132596
Crockett County CCSD M&O	.749700
Crockett County CCSD I&S	.394300
Crockett County UWCD	.014883

2024 Protest Data

76 Protests

9 ARB Hearings Scheduled - 1 No Shows - 66 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

2023 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	2023 WTD Mean Ratio	2023 PTAD Value Estimate	2023 Value Assigned
A - SINGLE-FAMILY	56,326,980	N/A	56,326,980	56,326,980
B - MULTIFAMILY	1,405,400	N/A	1,405,400	1,405,400
C1 - VACANT LOTS	749,370	N/A	749,370	749,370
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	14,683,396	0.8441	17,396,285	14,683,396
D2 - FARM & RANCH IMP	10,959,170	N/A	10,959,170	10,959,170
E - NON-AG LAND AND IMPROVEMENTS	16,379,360	N/A	16,379,360	16,379,360
F1 - COMMERCIAL REAL	18,730,020	N/A	18,730,020	18,730,020
F2 - INDUSTRIAL REAL	842,331,310	N/A	842,331,310	842,331,310
G - ALL MINERALS	830,905,890	1.0047	827,018,901	830,905,890
J - ALL UTILITIES	1,481,365,230	0.9903	1,495,875,220	1,481,365,230
L1 - COMMERCIAL PERSONAL	16,058,340	N/A	16,058,340	16,058,340
L2 - INDUSTRIAL PERSONAL	35,263,860	N/A	35,263,860	35,263,860
M1 - MOBILE HOMES	3,392,700	N/A	3,392,700	3,392,700
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	3,328,728,126	0	3,342,064,016	3,328,728,126
Less Total Deductions	826,028,679	0	826,028,679	826,028,679

Total Taxable Value	2,502,699,447	0	2,516,035,337	2,502,699,447
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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

Measure	Value	Description
T1	2,507,019,637	School district taxable value for M & O purposes before the loss to the increase in the state-mandated homestead exemption
T2	2,502,699,447	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	2,506,313,487	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	2,501,993,297	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	2,519,124,637	T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions
T15	2,527,194,637	T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T17	2,503,603,332	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

VALUE TAXABLE FOR I&S PURPOSES

Measure	Value	Description
T7	3,198,555,827	School district taxable value for I&S purposes before the loss to the increase in the state-mandated homestead exemption
T8	3,194,235,637	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	3,197,849,677	T7 minus 50% of the loss to the local optional percentage homestead exemption

T10	3,193,529,487	T8 minus 50% of the loss to the local optional percentage homestead exemption
T14	3,210,660,827	T13 plus the loss to the chapter 313 agreement
T16	3,218,730,827	T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T18	3,195,139,522	T17 plus the loss to the chapter 313 agreement

MISCELLANEOUS LOSS AMOUNTS

Measure	Value	Description
LOSS_INCR_HMSTD	4,320,190	Loss to the increase in the state-mandated homestead
LOSS_LOCL_HMSTD	706,150	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	12,105,000	Loss to the previous increase in the state-mandated homestead
LOSS_SCND_INCR_HMSTD	8,070,000	Loss to Second Previous Homestead Increase

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

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053-001-02/Crockett County CCSD

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A - SINGLE-FAMILY	56,326,980	N/A	56,326,980	56,326,980
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C1 - VACANT LOTS	749,370	N/A	749,370	749,370
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	14,683,396	0.8441	17,396,285	14,683,396
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M1 - MOBILE HOMES	3,392,700	N/A	3,392,700	3,392,700
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	3,328,728,126		3,342,064,016	3,328,728,126
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