

JACKSON CENTRAL APPRAISAL DISTRICT



2016 2017 Annual Report

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The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of The Texas Constitution defines five basic rules for property taxes:

- Property taxes must be equal and uniform
- Generally, property must be taxed at market value defined as “the price at which a property would transfer for cash or its equivalent under prevailing market conditions”. There are limited exceptions to this rule, such as productivity value for agricultural land.
- Each property must have a single appraised value
- All property is taxable unless federal or state law exempts it from taxation
- Property owners have the right to reasonable notice of increases in the appraised value of their property

The Jackson Central Appraisal District was created by Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property within county boundaries. Prior to the creation of central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units' elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration (TDLR) and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

If you have any questions about information contained in this report, contact Damon Moore, Chief Appraiser, email – info@jacksoncad.org , phone (361) 782-7115.

Jackson County, Texas for 2016 has a total parcel count of 29,391 that includes all PTD State Codes. Jackson County, Texas for 2017 has a total parcel count of 29,476 that includes all PTD State Codes

JACKSON CENTRAL APPRAISAL DISTRICT

CERTIFIED VALUES

	2016	2017
Jackson County	1,585,298,390	1,792,822,259
Jackson County Flood District	1,579,323,315	1,787,173,048
Jackson County Hospital District	1,640,400,625	1,939,642,679
Texana Groundwater Conservation District	1,885,502,135	2,028,861,748
Jackson County Emergency Services Dist. 1	589,155,255	648,074,732
Jackson County Emergency Services Dist. 2	137,737,909	169,118,200
Jackson County Emergency Services Dist. 3	618,681,010	676,933,134
City of Edna	208,927,744	217,709,957
City of Ganado	82,672,696	81,768,809
Vanderbilt Water District	9,193,239	9,859,198
Lolita Water District	16,223,299	17,049,392
Edna Independent School District	565,834,667	582,890,766
Ganado Independent School District	513,685,820	491,440,824
Hallettsville Independent School District	613,010	627,020
Industrial Independent School District	567,280,477	618,112,142
Palacios Independent School District	127,326,454	147,098,601

JACKSON CENTRAL APPRAISAL DISTRICT

NET TAXABLE (BEFORE FREEZE) VALUE

	2016	2017
Jackson County	1,585,298,390	1,881,753,064
Jackson County Flood District	1,579,323,315	1,875,880,837
Jackson County Hospital District	1,640,400,625	1,939,642,679
Texana Groundwater Conservation District	1,885,502,135	2,028,861,748
Jackson County Emergency Services Dist. 1	589,155,255	648,074,732
Jackson County Emergency Services Dist. 2	137,737,909	169,118,200
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City of Edna	208,927,744	217,709,957
City of Ganado	82,672,696	81,768,809
Vanderbilt Water District	9,193,239	9,859,198
Lolita Water District	16,223,299	17,049,392
Edna Independent School District	565,834,667	624,524,056
Ganado Independent School District	513,685,820	508,111,097
Hallettsville Independent School District	613,010	627,020
Industrial Independent School District	567,280,447	625,177,185
Palacios Independent School District	127,326,454	158,166,153

**JACKSON CENTRAL APPRAISAL DISTRICT
AVERAGE MARKET VALUE SINGLE FAMILY RESIDENCE**

TAXING UNIT	2016	2017
CITY OF EDNA	\$ 63,350	\$ 70,594
CITY OF GANADO	\$ 81,626	\$ 81,456
JACKSON CO WCID #1	\$ 83,760	\$ 80,591
JACKSON CO WCID #2	\$ 78,840	\$ 79,496
JACKSON CO ESD #1	\$ 61,115	\$ 69,063
JACKSON CO ESD #2	\$ 94,974	\$ 99,461
JACKSON CO ESD #3	\$ 67,723	\$ 74,665
JACKSON CO COWIDE DRG	\$ 73,427	\$ 79,700
JACKSON COUNTY	\$ 73,427	\$ 79,700
JACKSON COUNTY HOSPITAL	\$ 73,427	\$ 79,700
EDNA ISD	\$ 67,723	\$ 74,665
GANADO ISD	\$ 80,854	\$ 83,990
INDUSTRIAL ISD	\$ 61,115	\$ 69,063
TEXANA GROUNDWATER CD	\$ 73,427	\$ 79,700

JACKSON CENTRAL APPRAISAL DISTRICT

Protest Summary For Formal/Online

	2016	2017
Cancelled/No Show	82	57
ARB Decision	68	107
Settlement/Wavier	55	63
Total Formal/Online	<u>205</u>	<u>227</u>
Notices Mailed	<u><u> </u></u>	<u><u> </u></u>
% Formal Protest to notices mailed		4.42%

CODE	CATEGORY NAME	DESCRIPTION
A	Real Property: Single Family Residential	Houses, condominiums and mobile homes located on land owned by the occupant
B	Real Property: Multi-family residential	Residential structures containing two or more dwelling units belonging to one owner. Includes apartments but not motels or hotels
C1	Real Property: Vacant lots and tracts	Unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirement
C2	Real Property: Colonia Lots and Land Tracts	Properties that may not be sold pursuant to Chapter 232 of the Texas Local Government Code
D1	Real Property: Qualified Open-space Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1, and Texas Code Chapter 23, Subchapters C, D, E, and H
D2	Real Property: Farm and Ranch improvements on Qualified Open-Space Land	Improvements, other than residences, associated with land reported as Category D1 property
E	Real Property: Rural Land, not Qualified for Open-space Appraisal, and Residential Improvements	Rural land not qualified for productivity valuation and the improvements including residential on that land
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or service to the public. Does not include utility property, which is included in Category J
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility property included in Category J
G	Oil, Gas and Other Minerals	Producing and non-producing wells, all other minerals and mineral interest and equipment used to bring the oil and gas to the surface, not including surface rights
H1	Tangible Personal Property: Personal Vehicles, not used for business purposes	Automobiles, motorcycles, and light trucks not used for the production of income and subject to taxation under Tax Code Section 11.14.
H2	Tangible Personal Property: Goods in Transit	Personal property stored under contract of bailment by a public warehouse operator and identified according to the provisions of Tax Code Section 11.253
J	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies, and other utility companies

L1	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory
L2	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income including fixtures, equipment and inventory
M	Mobile Homes and other Tangible Personal Property	Taxable Personal Property not included in other categories, such as mobile home on land owned by someone else. It also may include privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land
N	Intangible Personal Property	All taxable intangible property not otherwise classified
O	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provided by Tax Code Section 23.12
S	Special Inventory	Certain property inventories of businesses that provide items for sale to the public. State law requires the appraisal district to appraise these inventory items based on business's total annual sales in the prior tax year. Category S properties include dealers' motor heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufactured housing inventory
X	Exempt Property	Exempt property must have the qualifications found in law

JACKSON CENTRAL APPRAISAL DISTRICT

EXEMPTION INFORMATION

Homestead	Amount	Taxing Units
Local	Varies	Varies
State	25,000.00	All School Districts
Over 65	Varies	Varies
Over 65 State	10,000.00	All ISD's
Over 65 Tax Ceiling		County, All School Districts and Flood District
Disable Person State	10,000.00	All School Districts
Disable Person Tax Ceiling		County, All School Districts and Flood District
Disabled Veteran 100%	Total Residence	All Taxing Units
 Other Exemptions		
Disabled Veterans	Varies	All Taxing Units
House Bill 366	Varies	All Taxing Units - Business personal property and mineral value less than \$500 per taxing unit
Pollution Control	Varies	All Taxing Units
Abatements	Varies	Determined by each taxing unit on a case by case basis
Freeport	Varies	Varies
Energy	Varies	All taxing units
Lease Vehicles Ex	Varies	All taxing units
Mixed Use Vehicle	Varies	All taxing units
Aircraft	Varies	All taxing units
Charitable Low Income Housing	Varies	All taxing units
Prorated Exempt Property	Varies	All taxing units
Goods In Transit		All taxing units

Jackson Central Appraisal District					
School Districts 2016					
Exemptions	Edna ISD	Ganado ISD	Industrial	Palacios	Hallettsville
Homestead Local	-	-	9,184,268.00	6,256,925.00	0
Homestead State	43,536,926.00	18,767,638.00	13,507,270.00	5,831,560.00	0
Over 65 Local	2,212,041.00	-	-	-	0
Over 65 State	6,431,065.00	2,424,913.00	1,657,810.00	1,180,790.00	0
Disabled Person Local	-	-	-	-	0
Disabled Person State	388,280.00	125,070.00	75,000.00	70,000.00	0
Disabled Vet	311,400.00	112,400.00	40,380.00	124,800.00	0
Disabled Vet 100%	415,910.00	281,620.00	372,810.00	636,545.00	0
Prorated Exempt Property	54,181.00	-	-	20,782.00	0
Pollution Control	21,056,240.00	-	2,792,280.00	-	0
HB 248 Lease Vehicle Ex	498,709.00	137,316.00	91,116.00	45,014.00	0
House Bill 366	91,969.00	90,256.00	78,261.00	14,088.00	0
Primarily Charitable Organization	451,170.00	-	-	-	0
Abatement	-	-	-	-	0
House Bill 2814	377,544.00	184,798.00	28,675.00	-	0
Total Exemptions	75,825,435.00	22,124,011.00	27,827,870.00	14,180,504.00	
Other Deductions from Market Value					
Loss Due to Ag Value	30,921,420.00	18,797,760.00	25,616,840.00	7,330,200.00	600,040.00
Loss Due to Homestead Cap	463,480.00	7,355,240.00	222,880.00	366,060.00	
CITIES AND COUNTY 2016					
Exemptions	City of Edna	City of Ganado	County		
Homestead Local	0.00	0.00	63,814,851.00		
Homestead State	0.00	0.00	-		
Over 65 Local	5,663,490.00	980,666.00	15,913,880.00		
Over 65 State	0.00	0.00	-		
Disabled Person Local	0.00	0.00	-		
Disabled Person State	0.00	0.00	-		
Disabled Vet	256,690.00	70,000.00	638,210.00		
Disabled Vet 100%	498,120.00	354,440.00	2,559,745.00		
Prorated Exempt Property	71,030.00	0.00	77,606.00		
Pollution Control	0.00	0.00	23,848,520.00		
HB 248 Lease Vehicle Ex	320,747.00	62,374.00	772,155.00		
House Bill 366	20,765.00	4,365.00	226,394.00		
Primarily Charitable Organization	451,170.00	0.00	451,170.00		
Abatement		0.00	229,187,630.00		
House Bill 2814	286,906.00	84,300.00	608,017.00		
Total Exemptions	7,568,918.00	1,556,145.00	338,098,178.00		
Other Deductions from Market Value					
Loss Due to Ag Value	33,700.00	9,620.00	83,236,260.00		
Loss Due to Homestead Cap	212,420.00	7,053,810.00	8,407,660.00		

Jackson Central Appraisa District					
School Districts 2017					
Exemptions	Edna ISD	Ganado ISD	Industrial	Palacios	Hallettsville
Homestead Local	0.00	0.00	10,088,292.00	6,793,640.00	
Homestead State	43,041,347.00	18,840,518.00	13,655,370.00	5,971,075.00	
Over 65 Local	2,255,076.00	0.00	-	0.00	
Over 65 State	6,485,475.00	2,477,053.00	1,823,770.00	1,216,666.00	
Disabled Person Local	0.00	0.00	-	0.00	
Disabled Person State	356,250.00	128,080.00	62,640.00	100,000.00	
Disabled Vet	314,020.00	104,000.00	34,500.00	129,500.00	
Disabled Vet 100%	713,750.00	488,150.00	705,003.00	914,437.00	
Prorated Exempt Property	6,832.00	0.00		38,189.00	
Pollution Control	20,213,390.00	0.00	3,604,280.00	0.00	
HB 248 Lease Vehicle Ex	471,311.00	129,469.00	290,376.00	0.00	
House Bill 366	89,376.00	89,003.00	71,465.00	8,867.00	
Primarily Charitable Organization	441,220.00	0.00	-	0.00	
Abatement	0.00	0.00	-	0.00	
House Bill 2814	451,198.00	115,725.00	21,740.00	0.00	
Total Exemptions	74,839,245.00	22,371,998.00	30,357,436.00	15,172,374.00	
Other Deductions from Market Value					
Loss Due to Ag Value	31,481,610.00	19,276,970.00	25,985,830.00	7,425,470.00	613,570.00
Loss Due to Homestead Cap	7,533,110.00	8,921,386.00	3,687,974.00	1,746,965.00	0.00
CITIES AND COUNTY 2017					
Exemptions	City of Edna	City of Ganado	County		
Homestead Local	0.00	0.00	67,210,345.00		
Homestead State	0.00	0.00	-		
Over 65 Local	5,559,190.00	996,666.00	16,091,479.00		
Over 65 State	0.00	0.00	-		
Disabled Person Local	0.00	0.00	-		
Disabled Person State	0.00	0.00	-		
Disabled Vet	257,970.00	58,000.00	626,310.00		
Disabled Vet 100%	831,650.00	575,950.00	3,854,645.00		
Prorated Exempt Property	6,832.00	0.00	45,021.00		
Pollution Control	0.00	0.00	23,817,670.00		
HB 248 Lease Vehicle Ex	404,714.00	115,919.00	907,591.00		
House Bill 366	22,230.00	1,009.00	212,356.00		
Primarily Charitable Organization	441,220.00	0.00	441,220.00		
Abatement	0.00	0.00	73,112,990.00		
House Bill 2814	275,473.00	94,425.00	605,663.00		
Total Exemptions	7,799,279.00	1,841,969.00	186,925,290.00		
Other Deductions from Market Value					
Loss Due to Ag Value	32,490.00	10,040.00	84,783,450.00		
Loss Due to Homestead Cap	6,767,350.00	5,119,790.00	21,889,435.00		