

# **059JACKSON CENTRAL APPRAISAL DISTRICT**



## **2020 2021 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](mailto:info@jacksoncad.org) , phone (361) 782-7115.

Jackson County, Texas for 2020 has a total parcel count of 29,832 that includes all PTD State Codes. Jackson County, Texas for 2021 has a total parcel count of 28,944 that includes all PTD State Codes

# JACKSON CENTRAL APPRAISAL DISTRICT

## CERTIFIED VALUES

	2020	2021
Jackson County	2,152,810,764	2,303,928,257
Jackson County Flood District	2,147,379,624	2,298,197,989
Jackson County Hospital District	2,345,042,461	2,381,663,492
Texana Groundwater Conservation District	2,717,149,850	3,072,090,971
Jackson County Emergency Services Dist. 1	924,866,641	871,359,861
Jackson County Emergency Services Dist. 2	177,245,759	192,083,689
Jackson County Emergency Services Dist. 3	726,474,982	798,180,373
City of Edna	247,164,868	268,002,699
City of Ganado	95,861,866	94,656,805
Vanderbilt Water District	12,156,357	12,918,832
Lolita Water District	19,732,024	21,760,523
Edna Independent School District	672,994,745	744,314,783
Ganado Independent School District	546,463,883	539,982,783
Hallettsville Independent School District	631,380	628,900
Industrial Independent School District	926,764,175	868,897,212
Palacios Independent School District	451,504,927	798,274,706

# JACKSON CENTRAL APPRAISAL DISTRICT

## NET TAXABLE (BEFORE FREEZE) VALUE

	2020	2021
Jackson County	2,265,679,726	2,181,008,022
Jackson County Flood District	2,345,042,461	2,175,476,481
Jackson County Hospital District	2,345,042,461	2,381,663,492
Texana Groundwater Conservation District	2,717,149,850	3,072,090,971
Jackson County Emergency Services Dist. 1	924,866,641	871,359,861
Jackson County Emergency Services Dist. 2	177,245,759	192,083,689
Jackson County Emergency Services Dist. 3	726,474,982	798,180,373
City of Edna	247,164,868	268,002,699
City of Ganado	95,861,866	94,656,805
Vanderbilt Water District	12,156,357	12,918,832
Lolita Water District	19,732,024	21,760,523
Edna Independent School District	616,129,396	679,817,164
Ganado Independent School District	522,091,219	513,763,438
Hallettsville Independent School District	631,380	628,900
Industrial Independent School District	917,608,145	857,288,402
Palacios Independent School District	438,459,003	785,734,920

JACKSON CENTRAL APPRAISAL DISTRICT  
AVERAGE MARKET VALUE SINGLE FAMILY RESIDENCE

TAXING UNIT	2020	2021
CITY OF EDNA	88,146	92,385
CITY OF GANADO	85,404	84,684
JACKSON CO WCID #1	58,317	57,906
JACKSON CO WCID #2	70,630	79,448
JACKSON CO ESD #1	83,304	86,526
JACKSON CO ESD #2	99,742	98,933
JACKSON CO ESD #3	93,458	99,093
JACKSON CO COWIDE DRG	94,270	97,541
JACKSON COUNTY	94,270	97,541
JACKSON COUNTY HOSPITAL	94,270	97,541
EDNA ISD	93,458	99,093
GANADO ISD	99,391	100,771
INDUSTRIAL ISD	83,311	86,526
TEXANA GROUNDWATER CD	94,270	97,541

## JACKSON CENTRAL APPRAISAL DISTRICT

### Protest Summary For Formal/Online

	2020	2021
Cancelled/No Show	258	88
ARB Decision	142	170
Settlement/Wavier	96	159
Total Formal/Online	<u>496</u>	<u>417</u>
Notices Mailed	<u>19,872</u>	<u>6487</u>
% Formal Protest to notices mailed	2.49%	6.42%



<b>CODE</b>	<b>CATEGORY NAME</b>	<b>DESCRIPTION</b>
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

<b>Homestead</b>	<b>Amount</b>	<b>Taxing Units</b>
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
<b>Other Exemptions</b>		
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 2020					
Exemptions	Edna ISD	Ganados ISD	Industrial	Palacios	Hallettsville
Homestead Local			11,362,326.00	8,622,470.00	
Homestead State	43,438,064.00	18,982,488.00	13,073,190.00	6,960,645.00	
Over 65 Local	2,495,913.00				
Over65 State	7,101,570.00	2,664,463.00	1,843,050.00	1,399,426.00	
Disabled Person Local					
Disabled Person State	350,310.00	129,320.00	67,590.00	70,000.00	
Disabled Vet	341,810.00	114,000.00	66,000.00	179,480.00	
Disabled Vet 100%	1,515,430.00	567,650.00	1,084,530.00	1,872,230.00	
Prorated Exempt Property	14,605.00		3,881.00	1,567.00	
Pollution Control	16,548,780.00		2,161,780.00		
HB 248 Lease Vehicle Ex	550,548.00	164,210.00	62,780.00	30,662.00	
House Bill 366	67,627.00	77,521.00	83,591.00	5,502.00	
Primarily Charitable Organization	0.00	0.00	0.00	0.00	
Abatement	675,214.00				
House Bill 2814		139,051.00	44,901.00		
<b>Total Exemptions</b>	<b>73,099,871.00</b>	<b>22,838,703.00</b>	<b>29,853,619.00</b>	<b>19,141,982.00</b>	
<b>Other Deductions from Market Value</b>					
Loss Due to Ag Value	2,857,890.00	226,615,820.00	291,793,790.00	79,670,150.00	4,757,750.00
Loss Due to Homestead Cap	196,120.00	8,630,422.00	7,077,407.00	3,462,105.00	

School Districts 2021					
Exemptions	Edna ISD	Ganados ISD	Industrial	Palacios	Hallettsville
Homestead Local			12,645,459.00	8,708,751.00	
Homestead State	43,743,706.00	19,466,798.00	13,501,200.00	7,038,875.00	
Over 65 Local	2,540,084.00				
Over65 State	7,251,610.00	2,841,633.00	1,966,900.00	1,351,636.00	
Disabled Person Local					
Disabled Person State	341,280.00	80,000.00	46,900.00	60,000.00	
Disabled Vet	359,170.00	175,500.00	48,500.00	162,500.00	
Disabled Vet 100%	1,681,440.00	686,950.00	1,119,440.00	2,176,565.00	
Prorated Exempt Property	46,509.00		85,694.00	3,325.00	
Pollution Control	13,778,300.00		2,059,180.00		
HB 248 Lease Vehicle Ex	435,524.00	120,681.00	86,208.00	30,662.00	
House Bill 366	60,825.00	82,179.00	91,325.00	4,928.00	
Primarily Charitable Organization					
Abatement					
House Bill 2814	1,067,523.00	183,275.00	53,200.00	9,550.00	
<b>Total Exemptions</b>	<b>71,305,971.00</b>	<b>23,637,016.00</b>	<b>31,704,006.00</b>	<b>19,546,792.00</b>	
<b>Other Deductions from Market Value</b>					
Loss Due to Ag Value	669,382,213.00	227,069,500.00	298,271,490.00	81,466,700.00	4,757,750.00
Loss Due to Homestead Cap	17,997,962.00	6,007,130.00	7,326,984.00	2,957,928.00	
Cities and County 2021					
Exemptions	City of Edna	City of Ganado	County		
Homestead Local			85,648,245.00		
Homestead State					
Over 65 Local	5,676,030.00	1,069,276.00	17,289,869.00		
Over65 State					
Disabled Person Local					
Disabled Person State					
Disabled Vet	283,470.00	66,000.00	770,310.00		
Disabled Vet 100%	1,351,820.00	813,910.00	7,087,535.00		
Prorated Exempt Property			135,528.00		
Pollution Control			15,837,480.00		
HB 248 Lease Vehicle Ex	250,000.00	81,340.00	673,075.00		
House Bill 366	6,116.00	2,870.00	197,752.00		
Primarily Charitable Organization					
Abatement			673,137,610.00		
House Bill 2814	771,722.00	82,825.00	1,359,498.00		
<b>Total Exemptions</b>	<b>8,339,158.00</b>	<b>2,116,221.00</b>	<b>802,136,902.00</b>		
<b>Other Deductions from Market Value</b>					
Loss Due to Ag Value	1,193,780.00	225,310.00	1,280,947,653.00		
Loss Due to Homestead Cap	7,632,752.00	246,510.00	34,290,004.00		
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School Districts 2020					
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Homestead State	43,438,064.00	18,982,488.00	13,073,190.00	6,960,645.00	
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