

JACKSON CENTRAL APPRAISAL DISTRICT



2022 2023 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 2022 has a total parcel count of 28,758 that includes all PTD State Codes. Jackson County, Texas for 2023 has a total parcel count of 29,119 that includes all PTD State Codes

JACKSON CENTRAL APPRAISAL DISTRICT

CERTIFIED VALUES

	2022	2023
Jackson County	2,522,657,661	3,420,464,264
Jackson County Flood District	2,517,050,477	3,414,826,265
Jackson County Hospital District	2,743,528,963	3,660,238,229
Texana Groundwater Conservation District	3,489,336,952	3,678,673,829
Jackson County Emergency Services Dist. 1	1,065,208,648	1,020,434,628
Jackson County Emergency Services Dist. 2	213,597,009	924,743,123
Jackson County Emergency Services Dist. 3	866,332,026	995,133,608
City of Edna	295,893,016	340,593,263
City of Ganado	95,047,189	101,464,660
Vanderbilt Water District	12,964,413	13,689,129
Lolita Water District	23,758,313	28,717,401
Edna Independent School District	728,648,630	797,699,510
Ganado Independent School District	553,255,059	647,281,134
Hallettsville Independent School District	659,660	751,080
Industrial Independent School District	1,064,538,838	958,866,920
Palacios Independent School District	864,648,987	882,097,694

JACKSON CENTRAL APPRAISAL DISTRICT

NET TAXABLE (BEFORE FREEZE) VALUE

	2022	2023
Jackson County	2,650,743,865	3,565,427,604
Jackson County Flood District	2,644,914,707	3,559,562,276
Jackson County Hospital District	2,743,528,963	3,660,238,229
Texana Groundwater Conservation District	3,489,336,952	3,678,673,829
Jackson County Emergency Services Dist. 1	1,065,208,648	1,020,434,628
Jackson County Emergency Services Dist. 2	213,597,009	924,743,123
Jackson County Emergency Services Dist. 3	866,332,026	995,133,608
City of Edna	295,893,016	340,593,263
City of Ganado	95,047,189	101,464,660
Vanderbilt Water District	12,964,413	13,689,129
Lolita Water District	23,758,313	28,717,401
Edna Independent School District	787,215,163	833,274,683
Ganado Independent School District	576,357,319	661,723,746
Hallettsville Independent School District	659,660	751,080
Industrial Independent School District	1,075,187,062	964,532,320
Palacios Independent School District	875,177,614	889,393,424

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

TAXING UNIT	2022	2023
CITY OF EDNA	102,760	131,007
CITY OF GANADO	89,513	111,752
JACKSON CO WCID #1	81,501	117,810
JACKSON CO WCID #2	58,246	65,060
JACKSON CO ESD #1	94,660	118,800
JACKSON CO ESD #2	98,903	110,273
JACKSON CO ESD #3	107,292	138,020
JACKSON CO COWIDE DRG	103,018	126,060
JACKSON COUNTY	103,018	126,060
JACKSON COUNTY HOSPITAL	103,018	126,060
EDNA ISD	107,292	138,020
GANADO ISD	103,508	121,390
INDUSTRIAL ISD	94,670	118,800
TEXANA GROUNDWATER CD	103,018	126,060
PALCIOS ISD	98,903	110,273

JACKSON CENTRAL APPRAISAL DISTRICT

Protest Summary for Formal/Online

	2022	2023
Cancelled/No Show	54	154
ARB Decision	55	126
Settlement/Wavier	327	692
Total Formal/Online	<u>501</u>	<u>972</u>
Notices Mailed	<u><u>4,393</u></u>	<u><u>120,333</u></u>
% Formal Protest to notices mailed	11.4%	8.0%

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	40,000.00	All School Districts
Over 65	Varies	Varies
Over 65 State	50,000.00	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 \$2,500 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 2019					
Exemptions	Edna ISD	Ganados ISD	Industrial	Palacios	Hallettsville
Homestead Local			10,571,624.00	7,735,743.00	
Homestead State	43,343,189.00	19,054,068.00	13,301,730.00	6,586,725.00	
Over 65 Local	2,482,443.00				
Over 65 State	7,102,915.00	2,642,089.00	1,844,280.00	1,296,666.00	
Disabled Person Local					
Disabled Person State	348,650.00	110,000.00	76,920.00	80,000.00	
Disabled Vet	337,810.00	109,000.00	54,000.00	193,000.00	
Disabled Vet 100%	1,360,960.00	548,370.00	975,080.00	1,518,690.00	
Prorated Exempt Property					
Pollution Control	19,624,330.00		2,259,890.00		
HB 248 Lease Vehicle Ex	420,478.00	180,613.00	146,037.00	30,662.00	
House Bill 366	69,685.00	81,022.00	78,515.00	7,499.00	
Primarily Charitable Organization	6,000.00				
Abatement					
House Bill 2814	936,633.00	349,275.00	77,326.00	20,950.00	
Total Exemptions	76,033,093.00	23,074,437.00	29,385,402.00	17,469,935.00	
Other Deductions from Market Value					
Loss Due to Ag Value	609,638,184.00	178,004,200.00	230,209,420.00	67,061,789.00	4,004,830.00
Loss Due to Homestead Cap	1,900,590.00	1,587,702.00	520,675.00	358,850.00	
Cities and County 2019					
Exemptions	City of Edna	City of Ganado	County		
Homestead Local			73,509,837.00		
Homestead State					
Over 65 Local	5,899,830.00	1,027,276.00	17,013,809.00		
Over 65 State					
Disabled Person Local					
Disabled Person State					
Disabled Vet	258,470.00	53,000.00	717,810.00		
Disabled Vet 100%	1,001,360.00	632,130.00	5,765,410.00		
Prorated Exempt Property					
Pollution Control			21,884,220.00		
HB 248 Lease Vehicle Ex	362,845.00	103,893.00	777,790.00		
House Bill 366	6,406.00	3,586.00	186,305.00		
Primarily Charitable Organization	6,000.00		6,000.00		
Abatement			188,875,850.00		
House Bill 2814	701,058.00	185,825.00	1,384,184.00		
Total Exemptions	8,235,969.00	2,005,710.00	310,121,215.00		
Other Deductions from Market Value					
Loss Due to Ag Value	1,305,960.00	213,220.00	1,088,918,423.00		
Loss Due to Homestead Cap	1,487,130.00	343,660.00	4,367,817.00		

Jackson Central Appraisal District
School District 2023

Exemptions	Edna ISD	Ganado ISD	Industrial	Palacios	Hallettsville
Homestead Local	0.00	0	13,273,131.00	10,056,635.00	
Homestead State	156,541,770.00	69,008,050.00	44,816,677.00	29,818,900.00	
Over 65 Local	1,596,051.00	0.00	0.00	0.00	
Over 65 State	4,611,554.00	1,914,120.00	1,366,720.00	1,226,443.00	
Disable Person Local	0.00	0.00	0.00	0.00	
Disable Person State	159,600.00	20,000.00	28,650.00	66,450.00	
Disabled Vet	356,680.00	153,500.00	107,040.00	155,440.00	
Disabled Vet 100%	1,155,510.00	606,890.00	1,213,340.00	1,991,540.00	
Prorated Exempt Property					
Pollution Control	14,783,780.00	390,900.00	2,021,130.00		
HB 248 Lease Vehicle Ex	483,414.00	118,033.00	68,650.00	14,042.00	
House Bill 366	143,516.00	96,423.00	99,119.00	14,364.00	
Primarily Charitable Organization	724,470.00				
Abatement					
House Bill 2814	1,671,054.00	287,953.00	66,975.00	44,230.00	
Total Exemptions	182,227,399.00	72,595,869.00	63,061,432.00	43,388,044.00	

Other Deductions from Market Value

Loss Due to Ag Value	793,331,240.00	231,795,870.00	289,959,870.00	80,516,170.00	5,094,870.00
Loss Due to Homestead Cap	62,131,600.00	14,275,610.00	23,894,734.00	6,392,098.00	

Jackson Central Appraisal District
Cities and County 2023

Exemptions	City of Edna	City of Ganado	County
Homestead Local	0.00	0.00	104,485,805.00
Homestead State	0.00	0.00	0.00
Over 65 Local	5,579,661.00	1,242,370.00	18,435,600.00
Over 65 State	0.00	0.00	0.00
Disable Person Local	0.00	0.00	0.00
Disable Person State	0.00	0.00	0.00
Disabled Vet	333,970.00	112,000.00	951,720.00
Disabled Vet 100%	1,735,470.00	1,180,770.00	10,378,450.00
Prorated Exempt Property			
Pollution Control			17,195,810.00
HB 248 Lease Vehicle Ex	280,821.00	57,805.00	684,139.00
Primarily Charitable Organization	724,470.00		724,470.00
House Bill 366	90,825.00	26,240.00	269,837.00
Abatement			
House Bill 2814	1,353,023.00	197,025.00	2,070,212.00
Total Exemptions	10,098,240.00	2,816,210.00	155,196,043.00

Other Deductions from Market Value

Loss Due to Ag Value	2,066,090.00	238,040.00	1,400,698,020.00
Loss Due to Homestead Cap	34,516,210.00	9,484,020.00	106,694,042.00

Jackson Central Appraisal District
School District 2022

Exemptions	Edna ISD	Ganado ISD	Industrial	Pelacios	Hallettsville
Homestead Local			13,443,859.00	9,768,564.00	
Homestead State	69,768,174.00	31,049,840.00	20,701,922.00	12,398,784.00	
Over 65 Local	2,424,159.00		0.00	0.00	
Over 65 State	6,853,690.00	2,677,660.00	1,790,765.00	1,487,576.00	
Disable Person Local	0.00	0.00	0.00	0.00	
Disable Person State	327,560.00	72,240.00	39,420.00	60,000.00	
Disabled Vet	419,920.00	174,540.00	70,500.00	152,810.00	
Disabled Vet 100%	1,774,970.00	628,830.00	1,402,560.00	2,316,365.00	
Prorated Exempt Property			123,326.00		
Pollution Control	22,582,610.00	385,670.00	2,027,470.00		
HB 248 Lease Vehicle Ex	661,771.00	160,327.00	33,314.00	14,042.00	
House Bill 366	149,082.00	99,344.00	99,191.00	20,008.00	
Primarily Charitable Organization					
Abatement					
House Bill 2814	1,129,088.00	201,313.00	46,275.00	45,637.00	
Total Exemptions	106,091,024.00	35,449,764.00	39,778,602.00	26,263,786.00	

Other Deductions from Market Value

Loss Due to Ag Value	668,525,333.00	230,783,430.00	296,383,880.00	81,289,450.00	4,752,320.00
Loss Due to Homestead Cap	19,897,290.00	4,767,156.00	12,009,787.00	3,104,813.00	

Jackson Central Appraisal District
Cities and County 2022

Exemptions	City of Edna	City of Ganado	County
Homestead Local	0.00	0.00	92,785,278.00
Homestead State	0.00	0.00	0.00
Over 65 Local	5,766,540.00	1,145,036.00	17,939,489.00
Over 65 State	0.00	0.00	0.00
Disable Person Local	0.00	0.00	0.00
Disable Person State	0.00	0.00	0.00
Disabled Vet	343,470.00	78,000.00	871,920.00
Disabled Vet 100%	1,394,740.00	824,900.00	8,498,275.00
Prorated Exempt Property			123,326.00
Pollution Control			24,995,750.00
HB 248 Lease Vehicle Ex	429,260.00	92,499.00	869,454.00
Primarily Charitable Organization			
House Bill 366	77,108.00	27,593.00	285,884.00
Abatement			727,868,500.00
House Bill 2814	888,099.00	78,996.00	1,422,313.00
Total Exemptions	8,899,217.00	2,247,024.00	875,660,189.00

Other Deductions from Market Value

Loss Due to Ag Value	1,191,260.00	238,190.00	1,281,734,413.00
Loss Due to Homestead Cap	12,522,800.00	1,417,400.00	39,779,046.00