

JACKSON CENTRAL APPRAISAL DISTRICT



2024 2025 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 the 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 with 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 Megan Bell, Chief Appraiser, email – info@jacksoncad.org, phone (361) 782-7115.

Jackson County, Texas for 2024 has a total parcel count of 29,278 that includes all PTD State Codes. Jackson County, Texas for 2025 has a total parcel count of 30,716 that includes all PTD State Codes.

JACKSON CENTRAL APPRAISAL DISTRICT

CERTIFIED VALUES

	2024	2025
Jackson County	5,895,690,266	6,099,648,188
Jackson County Flood District	5,895,690,266	6,099,648,188
Jackson County Hospital District	5,895,690,266	6,099,648,188
Texana Groundwater Conservation District	5,895,690,266	6,099,648,188
Jackson County Emergency Services Dist. 1	1,497,131,323	1,478,087,242
Jackson County Emergency Services Dist. 2	1,074,574,318	1,042,026,272
Jackson County Emergency Services Dist. 3	2,002,009,865	2,059,960,446
City of Edna	462,455,589	468,023,267
City of Ganado	135,449,289	136,110,207
Vanderbilt Water District	38,283,851	39,051,697
Lolita Water District	35,772,204	34,797,645
Edna Independent School District	2,000,077,385	2,054,114,340
Ganado Independent School District	1,318,067,132	1,519,575,129
Hallettsville Independent School District	5,846,260	5,845,208
Industrial Independent School District	1,497,125,173	1,478,087,242
Palacios Independent School District	1,074,574,318	1,042,026,272

JACKSON CENTRAL APPRAISAL DISTRICT

NET TAXABLE (BEFORE FREEZE) VALUE

	2024	2025
Jackson County	3,679,006,999	3,806,933,115
Jackson County Flood District	3,673,156,428	3,801,012,945
Jackson County Hospital District	3,793,637,146	3,930,871,305
Texana Groundwater Conservation District	3,812,875,605	3,950,642,684
Jackson County Emergency Services Dist. 1	1,020,434,628	1,074,439,028
Jackson County Emergency Services Dist. 2	964,037,508	1,042,026,272
Jackson County Emergency Services Dist. 3	968,033,568	1,025,293,857
City of Edna	347,484,660	358,212,476
City of Ganado	100,835,086	103,884,351
Vanderbilt Water District	13,531,300	14,470,079
Lolita Water District	27,964,228	29,276,122
Edna Independent School District	803,738,261	789,810,901
Ganado Independent School District	765,565,546	809,617,199
Hallettsville Independent School District	849,520	1,874,353
Industrial Independent School District	973,756,300	996,149,669
Palacios Independent School District	924,838,797	880,508,226

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

TAXING UNIT	2024	2025
CITY OF EDNA	167,845	173,275
CITY OF GANADO	145,595	145,938
JACKSON CO WCID #1	144,747	149,497
JACKSON CO WCID #2	106,042	119,979
JACKSON CO ESD #1	259,205	253,974
JACKSON CO ESD #2	244,734	243,583
JACKSON CO ESD #3	209,283	214,611
JACKSON CO CO WIDE DRG	219,328	223,972
JACKSON COUNTY	219,328	223,972
JACKSON COUNTY HOSPITAL	219,328	223,972
EDNA ISD	209,283	214,611
GANADO ISD	203,209	215,337
INDUSTRIAL ISD	253,974	259,205
TEXANA GROUNDWATER CD	219,328	223,972
PALACIOS ISD	244,734	243,583

JACKSON CENTRAL APPRAISAL DISTRICT

Protest Summary for Formal/Online

	2024	2025
Cancelled/No Show	150	61
ARB Decision	143	215
Settlement/Wavier	167	143
Total Formal/Online	<u>460</u>	<u>419</u>
Notices Mailed	<u><u>8677</u></u>	<u><u>7000</u></u>
% Formal Protest to notices mailed	5.3%	5.99%

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	140,000.00	All School Districts
Over 65	Varies	Varies
Over 65 State	60,000.00	All School Districts
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 District 2025

Exemptions	Edna ISD	Ganado ISD	Industrial ISD	Palacios ISD	Hallettsville ISD
Homestead Local	0.00	0.00	13,659,698.00	11,098,995.00	0.00
Homestead State	215,029,246.00	91,737,486.00	62,434,071.00	45,002,357.00	0.00
Over 65 Local	962,682.00	0.00	0.00	0.00	0.00
Over 65 State	21,114,160.00	8,435,394.00	6,332,160.00	7,094,184.00	0.00
Disable Person Local	0.00	0.00	0.00	0.00	0.00
Disable Person State	150,700.00	28,080.00	20,000.00	30,000.00	0.00
Disabled Vet	354,620.00	122,450.00	107,960.00	181,510.00	0.00
Disabled Vet 100%	1,212,870.00	728,590.00	763,500.00	2,288,565.00	0.00
Prorated Exempt Property					0.00
Pollution Control	22,025,760.00	1,084,460.00	2,040,560.00	0.00	0.00
HB 248 Lease Vehicle Ex	649,619.00	341,394.00	103,412.00	46,979.00	0.00
House Bill 366	159,651.00	100,803.00	102,669.00	16,210.00	0.00
Primarily Charitable Organization	170,140.00				0.00
Abatement					0.00
House Bill 2814	1,543,080.00	482,779.00	154,213.00	39,025.00	0.00
Total Exemptions	263,372,528.00	103,061,436.00	85,718,243.00	65,797,825.00	0.00
Other Deductions from Market Value					
Loss Due to Ag Value	854,859,340.00	544,553,920.00	328,215,790.00	85,643,030.00	3,968,740.00
Loss Due to Homestead Cap	19,718,710.00	7,174,356.00	12,580,537.00	5,482,100.00	0.00

Jackson Central Appraisal District

Cities and County 2025

Exemptions	City of Edna	City of Ganado	County
Homestead Local	0.00	0.00	123,938,190.00
Homestead State	0.00	0.00	0.00
Over 65 Local	5,898,340.00	1,847,140.00	19,771,379.00
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	376,070.00	140,500.00	1,208,070.00
Disabled Vet 100%	2,979,910.00	1,487,200.00	15,072,515.00
Prorated Exempt Property			
Pollution Control			25,150,780.00
HB 248 Lease Vehicle Ex	370,470.00	273,831.00	1,141,404.00
Primarily Charitable Organization	170,140.00		170,140.00
House Bill 366	82,246.00	25,518.00	307,267.00
Abatement			
House Bill 2814	1,152,661.00	380,730.00	2,219,097.00
Total Exemptions	11,029,837.00	4,154,919.00	188,978,842.00
Other Deductions from Market Value			
Loss Due to Ag Value	1,956,750.00	421,440.00	1,817,240,820.00
Loss Due to Homestead Cap	10,298,890.00	1,958,340.00	44,955,703.00