

**CALLAHAN CENTRAL
APPRAISAL DISTRICT
2024 ANNUAL REPORT**

Introduction

The Callahan Central Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Texas Property Tax Code, and The Rules of the Texas Comptroller's Property Tax Assistance Division govern the operation of the appraisal district.

Mission Statement

The mission of the Callahan Central Appraisal District (the district) is to discover, list, and appraise property as accurately, ethically, and impartially as possible to estimate the market value of all property within the boundaries of the district and apply all qualified exemptions to the appropriate properties when the owner completes an application which has all necessary information for approval of the exemption. The district will strive to educate the property owner regarding their rights and remedies as prescribed. The district must ensure that each property owner is given the same consideration, information, and assistance. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office
- The International Association of Assessing Officers
- The Uniform Standards of Professional Appraisal Practice

Governance

A Board of Directors governs the **district** with the primary responsibilities to:

- Establish the district's office
- Adopt its operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Provide advice and consent to the Chief Appraiser concerning the appointment of the Agricultural Advisory board
- Approve contracts with appraisal firms selected by the Chief Appraiser to perform appraisals
- Make and adopt general policies on the operations of the district
- Biennially develop a written plan for the periodic reappraisal of the property within the district

To be eligible to serve on the board of directors, a person must have resided within the county's boundaries for at least two years before their appointment. The board is appointed by the taxing entities in this district.

The **Chief Appraiser** is the district's chief administrator hired by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

The Local Administrative District Judge appoints Appraisal Review Board Members to settle value disputes between the property owner and the district. The board members serve staggered terms and may serve three consecutive two-year terms. The Texas Comptroller instructs the board members on their duties.

The **Ag Advisory Board** is appointed by the Chief appraiser with the advice and consent of the Board of Directors. This board shall advise the Chief Appraiser on the valuation and use of land designated for agricultural use or that may be open-space agricultural land within the district.

Taxing Jurisdictions

The Callahan Central Appraisal District is responsible for appraising properties within the county boundaries. The following jurisdictions fall within that scope:

- Callahan County
- Callahan County Farm Road
- City of Baird
- City of Clyde
- City of Cross Plains
- City of Putnam
- Baird ISD
- Cisco ISD
- Clyde ISD
- Cross Plains ISD
- Eula ISD
- Moran ISD

Property Types Appraised

The district is comprised of 21,623 property accounts. The majority of the land in this area is rural, with agricultural farm/ranch-qualified production. Of the County's value, approximately .27 % is due to oil and gas production, and approximately 25.2% comes from industrial.

The following represents a summary of property types appraised by the district for 2024:

<u>PTAD CLASSIFICATIONS</u>	<u>PROPERTY TYPE</u>	<u>PARCEL COUNT</u>	<u>MARKET VALUE</u>
A	Single-Family Residences	3,734	476,887,784
B	Multi-family Residences	27	5,799,946
C	Vacant Lots	852	9,597,825
D1	Qualified Ag Land	5,077	1,628,423,264
D2	Non-Residential Imp on Ag Land	1,660	34,564,300
E	Farm/Ranch Improvements	3,501	541,423,972
F1	Commercial Real Property	705	71,347,396
F2	Industrial Real Property	20	786,067,170
G1	Oil and Gas Properties	2,002	8,657,402
J	Utilities Properties	363	361,746,640
L1	Business Personal Property	536	37,869,750
L2	Industrial Personal Property	28	21,128,700
L3	Business Vehicles (over 1-Ton)	11	877,590
M1	Manufactured Housing	763	37,571,160
O	Residential Inventory	3	1,319,000
S	Special Inventory	17	17,000,140
X	Exempt Property	573	75,196,318

Appraisal Operation Summary

The district implemented the systematic review of properties located in *Area 2*, Cross Plains ISD, and Eula ISD, as planned in the reappraisal plan the Board of Directors adopted. The district continued to identify, review, and appraise properties with new construction, additions, deletions, verbal requests, etc., and make appropriate adjustments to those accounts involved. It also located and valued manufactured housing and calculated an appraised value for those items. Finally, it reviewed and inspected commercial and industrial personal property accounts.

The district conducted an internal ratio study to validate the accuracy of its mass appraisal system with the following overall statistical results:

Mean Level of appraisal	97.52	Weighted Mean	90.44
Median Level of Appraisal	97	Coefficient of dispersion-median -	19.08
Number of Sales	236		

Based on the Mass Appraisal Standards adopted by the International Association of Assessing Officers, the above statistics indicate that the district's mass appraisal system accurately and uniformly appraises property.

Property Discovery

The district aggressively seeks to discover all newly constructed or added properties each year through the examination of:

- City permits, building permits, septic tank permits
- File material/mechanics liens
- Mobile home installation reports
- Assumed name certificates
- Advertisements
- Field inspection discovery
- Sales Letters
- Public Word of Mouth

Exemption Data

Property owners may qualify for various exemptions as provided by the Texas Constitution.

Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described on the Comptroller's website.

<http://www.window.state.tx.us/taxinfo/proptax/exmptns.html>

Residential Homesteads

This chart represents the total exemption amounts available to homeowners who qualify for this exemption on home sites with a maximum of 20 acres:

Jurisdiction	General	OVER 65	DISABILITY	100% DV	Over-55 Surviving Spouse
Callahan County	20% (min. \$5,000)	\$3,000	-0-	100%	\$3,000
Farm Road	20% (min. \$5,000) +\$3,000 local	-0-	-0-	100%	\$3,000
City of Baird	-0-	\$5,000	-0-	100%	\$5,000
City of Clyde	-0-	\$5,000	-0-	100%	\$5,000
City of Cross Plains	1% (min. \$5,000)	\$10,000	-0-	100%	\$10,000
City of Putnam	-0-	\$5,000	-0-	100%	\$5,000
Baird ISD	\$100,000	\$10,000	\$10,000	100%	\$10,000
Cisco ISD	\$100,000	\$10,000	\$10,000	100%	\$10,000
Clyde ISD	\$100,000	\$10,000	\$10,000	100%	\$10,000
Cross Plains ISD	\$100,000	\$10,000	\$10,000	100%	\$10,000
Eula ISD	\$100,000	\$10,000	\$10,000	100%	\$10,000
Moran ISD	\$100,000	\$10,000	\$10,000	100%	\$10,000

All of the above jurisdictions have adopted tax ceilings for the 65 and older property owner, the disabled property owner, and surviving spouse of each of those (if the spouse is 55 or older). A tax ceiling prohibits increased taxes on the homestead on existing buildings. An increase in the market trend does not increase taxes for these types of homesteads. *(Any new areas added to the home site will cause the ceiling to be readjusted in the next tax year.)*

All homeowners with qualified homesteads are subject to the placement of a homestead cap which prohibits the increase of taxable value on the homestead property to ten percent per year. Market value can still be reflective of the local real estate market.

Disable Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service-connected disability, disabled veterans are allowed a general exemption on any one property they own, within the State of Texas, based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemption amounts are:

Percentage Disability	Exemption Amount
10-30%	\$5,000
31-50%	\$7,500
51-70%	\$10,000
71-100%	\$12,000

Other Exemptions

Other common exemptions are:

- Cemetery Exemptions
- Religious Organizations
- Primarily Charitable Organizations
- Charitable Organizations
- Veteran Organizations

Chapter 11 of the Property Tax Code discusses other allowable exemptions.

Appeal Information

State Law requires the appraisal district to mail "Notices of Appraised Value" to property owners where:

- New property has been included for the first time on the appraisal roll
- Property Ownership changes
- A change in taxable value of \$1,000 or more
- A rendition statement was filed on the property
- The property owner requests it
- Property which has been annexed or de-annexed to a taxing jurisdiction

In 2024 the district prepared and mailed out approximately:

- 13,160 real property notices
- 981 commercial personal property notices
- 366 utility/industrial property notices
- 259 mineral property notices

From these notices, we had approximately 328 protests filed in the district, of which 61 withdrew their protest before ARB Hearings. 103 were formally scheduled to see the ARB, of which 55 were heard by the ARB. 36 were no-shows, and 154 waived their protest, with an additional approximation of 10 informal protests.

Certified Values

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on or by July 25, 2024. The values were:

JURISDICTION	PARCEL COUNT	MARKET VALUE	TAXABLE VALUE
Callahan County	21,610	4,119,777,197	2,005,561,689
Callahan County Farm Road	21,609	4,113,226,247	1,992,830,842
City of Baird	1,172	127,534,767	96,095,685
City of Clyde	2,399	308,785,332	236,688,326
City of Cross Plains	958	73,363,049	47,646,279
City of Putnam	245	6,269,225	4,689,243
Baird ISD	6,380	1,533,786,25	(M&O)508,259,699 (I&S)807,910,109
Cisco ISD	117	8,629,266	2,429,559
Clyde ISD	6,703	1,163,092,015	500,656,447
Cross Plains ISD	4,202	787,044,383	283,955,856
Eula ISD	3,735	583,720,881	278,341,852
Moran ISD	473	36,950,907	15,333,378

Tax Rates

The following tax rates were adopted by the taxing jurisdictions

Entity	Tax Rate
Callahan County	0.413152
Callahan County Farm Road	0.1386
City of Baird	0.519831
City of Clyde	0.88
City of Cross Plains	0.29154
City of Putnam	0.052529
Baird ISD	1.0129
Cisco ISD	0.6914
Clyde ISD	0.9051
Cross Plains ISD	0.7575
Eula ISD	1.076
Moran ISD	0.6669