

JACK CAD ANNUAL REPORT OF ACTIVITY 2022

INTRODUCTION

The Jack County Appraisal District (CAD) is a political subdivision of the State of Texas created to be effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. The District's governing body is comprised of a board of seven directors, appointed by the different taxing units within the boundaries of Jack County. The chief appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemption administration for twelve (12) jurisdictions or taxing units in Jack County and adjacent areas. The taxing jurisdictions include the cities of Bryson and Jacksboro; the school districts of Bryson, Jacksboro and Perrin-Whitt; also included are Jack County, Faith Community Hospital, Jack County Water Control Improvement District #1 and East Keechi Water Control District #1. The Jack CAD appraises to the Jack County lines for all districts. The CAD appraises for Graford, Midway and Bowie ISD's that are in Jack County.

Each taxing unit, such as the county, a city, school district, or special district etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Appraisals established by the appraisal district, allocate the year's tax burden on the basis of each taxable property's January 1st market value. The appraisal district also determines eligibility for various types of property tax exemptions, such as those for homeowners, the elderly, disabled veterans, and charitable and religious organizations.

Personnel Resources

The Office of the Chief Appraiser is primarily responsible for the overall planning and organizing of the District by coordinating and directing the staff. The daily activities include the support functions related to human resources, budget, finance, record management, purchasing, fixed assets, facilities and postal services. The Appraisal Department is responsible for the valuation of all real and personal property accounts and is segregated into the following areas of specialization: personal property, land, commercial, residential and mineral.

Appraisal Records and Data

In 2022 Jack County Appraisal District was responsible for establishing and maintaining approximately 13,027 real estate and personal property parcels covering the entirety of Jack County. The CAD contracts mineral, industrial and utility appraisals out to a firm specialized in appraisals of this type of properties. Jack CAD employs the firm of Pritchard and Abbott. They were responsible for the appraisal of 22,473 parcels in 2022. This data includes property ownership, location, descriptions, and characteristics and exemption information. Property characteristic data is reviewed and updated as necessary through annual field efforts. New construction is inspected and documented into the appraisal records. Sales are routinely validated during the course of the annual field inspections. General trends in employment, interest rates, new construction trends, and cost and market data are acquired through various sources, including internally generated questionnaires to buyer and seller, university research centers, market data centers and vendors.

Calendar of Appraisal Process for Jack CAD

October-April- Field Appraisals

December- Send out Homestead request

January- Send out renditions, send exemption and special appraisal applications, publish newspaper

articles on public information and renditions.

April- Finish field work by second week, mail appraisal notices to taxpayers by April 30, send preliminary values to taxing units.

May-July- Notice Process- send notices, work protest, hold review hearings (ARB), certify roll by July 25 and send certified values to taxing units along with final budget and final levy.

Certified Values

| TAX ENTITY | LOCAL APPR. | P & A APPR. | 2022 CERTIFIED VALUES |
|----------------------------|---------------|---------------|--------------------------|
| JACK COUNTY | \$439,684,315 | \$895,324,700 | \$1,335,009,015 |
| JACK CO SPEC | \$436,433,856 | \$895,324,700 | \$1,331,758,556 |
| BRYSON CITY | \$9,590,150 | \$1,202,700 | \$10,792,850 |
| JACKSBORO CITY | \$117,911,275 | \$11,295,650 | \$129,206,925 |
| BISD M&O | \$46,040,170 | \$144,904,890 | \$190,945,060 |
| J.I.S.D. (JACK CO) M&O | \$248,513,105 | \$516,841,300 | \$765,354,405 |
| PW CISD (JACK CO) M&O | \$65,709,830 | \$185,274,810 | \$250,984,640 |
| FAITH COMM | \$416,337,295 | \$895,540,120 | \$1,311,877,415 |
| E KEECHI WCID (JACK CO) | \$39,028,210 | \$115,707,290 | \$154,735,500 |
| JACK CO WCID | \$397,334,965 | \$779,564,350 | \$1,176,899,315 |
| JACK CAD | \$458,658,935 | \$895,324,700 | \$1,353,983,635 |
| MIDWAY ISD (JACK CO) | \$3,057,930 | \$2,058,780 | \$5,116,710 |
| BOWIE ISD (JACK CO) | \$7,001,160 | \$12,961,630 | \$19,962,790 |
| GRAFORD ISD (JACK CO) | \$2,858,390 | \$4,385,770 | \$7,244,160 |
| JISD I&S | 248,513,105 | 545,609,690 | \$794,122,795 |
| PWCISD I&S | 65,709,830 | 185,274,810 | \$250,984,640 |
| BISD I&S | 46,040,170 | 144,904,890 | \$190,945,060 |

HOMESTEAD- REGULAR, OVER 65 and DISABLED

Homestead exemptions are for a property owner's primary residence. A person is allowed only one homestead exemption. Below exemptions are granted by the taxing units located within the Jack CAD. Anyone that is a 100% disabled veteran gets a 100% exemption on their homestead when an application is filed. Some taxing units(schools) have a tax ceiling for over 65 and disabled taxpayers.

This makes the tax amount not increase no matter the rate or value increase, UNLESS there is an improvement added to existing homestead parcel.

| <u>TAXING ENITY</u> | <u>REG HOMESTEAD</u> | <u>OVER 65</u> | <u>DISABLED</u> |
|---------------------|----------------------|--------------------|-----------------|
| JACK COUNTY | | 10000 | 10000 |
| JACK COUNTY SPECIAL | 3000 | 10000 | 10000 |
| CITY OF BRYSON | | 6000 | 6000 |
| CITY OF JACKSBORO | | 6000 | 6000 |
| BRYSON ISD | 40000 | 10000 | 10000 |
| JACKSBORO ISD | 40000 | 10000 | 10000 |
| PERRIN-WHITT CISD | 40000 | 15000 | 15000 |
| HOSPITAL | | 42500 | 42500 |
| EAST KEECHI | 3000 | 10000 | 10000 |
| JACK WCID #1 | 3000 | 10000 | 10000 |

**VETERANS
EXEMPTIONS**

| <u>PERCENTAGE RATING</u> | <u>AMOUNT GRANTED</u> | <u>MUST HAVE DV % LETTER</u> |
|--------------------------|-----------------------|------------------------------|
| 10-LESS THAN 30% | 5,000.00 | |
| 30- LESS THAN 50% | 7,500.00 | |
| 50-LESS THAN 70% | 10,000.00 | |
| 70-LESS THAN 100% | 12,000.00 | |

*100% 100% OF HOMESTEAD VALUE

| HOMESTEAD | CODE | |
|------------------|------|---------------------|
| REGULAR HS | H | |
| OVER 65 HS | S | |
| DISABILITY HS | B | MUST HAVE SS LETTER |
| DV 100% OVER 65 | | 3 |
| DV 100% REG HS | | 1 |
| DV 100% DISABLED | | 2 |

**MUST HAVE DRIVER LICENSE
WITH PHYSICAL ADDRESS OF HOMESTEAD PROPERTY**

Disabled Veterans

A disabled veteran is entitled to an exemption from taxation of a portion of the assessed value of a property the veteran owns and designates to receive exemption in accordance with the following schedule: **Must have a letter that certifies % of disability to receive exemption.**

- 10-under 30% - \$ 5,000
- 30-under 50% - \$ 7,500
- 50-under 70% - \$10,000
- 70- and over - \$12,000