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# 2024 ANNUAL REPORT

# **Jim Hogg County Appraisal District**

## **2024 Annual Report**

The Property Tax Assistance Division of the Texas Comptroller's 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 entities.

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 which is 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.
- Property owners have the right to reasonable notice of increases in the appraised value of their property.

The Jim Hogg County Appraisal District was formed 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 subdivision 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 which is elected by the taxing entities 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 and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and follow rules established by the Texas Comptroller of Public Accounts. Appraisal Districts are audited by the Texas Comptroller of Public Account Property Tax Assistance Division in alternating years conducting a property value study and Methods and Assistance Program (MAPS) review. Results of both reviews are available on the Comptroller's website.

Jim Hogg County Appraisal District has five taxing entities within the District's boundaries. Currently these taxing entities are as follows:

1. Jim Hogg County
2. Jim Hogg County I.S.D
3. Jim Hogg Water Control and Improvement District
4. Jim Hogg County Fire District
5. Jim Hogg County Brush Country Groundwater District

There are no school districts that overlap into Jim Hogg County Appraisal District. Current state law requires that overlapping jurisdictions match values in the overlapping areas, none are necessary.

The Chief Appraiser is the chief administrative and executive officer of the appraisal district. The Chief Appraiser employs and directs the district's staff, oversees all aspects of the appraisal districts operations and performs either directly or through the district staff a variety of operations.

The Chief Appraiser's responsibilities are as follows:

1. Discover, list and appraise.
2. Determine exemption and special use requests
3. Organize periodic reappraisals
4. Notify taxpayers, taxing units and the public about matters that affect property values.

Jim Hogg County Appraisal District is an office consisting of the Certified Chief Appraiser, The office Manager/clerk, one appraiser/ 911 coordinator and one Receptionist / clerk.

The Chief Appraiser and Appraiser have the responsibility to value the properties assigned and performs most fieldwork on the appraisal of real property and commercial personal property.

The Appraisal District employs the services of Pritchard and Abbott, Inc. valuation Consultants, an appraisal firm to appraise all minerals, industrial plants, pipelines, industrial personal property and utilities within the boundaries of the appraisal district. The District uses the services of Pritchard and Abbott Inc. for its data processing of all appraisal records.

#### OVERVIEW OF TYPE OF PROPERTIES APPRAISED

There are four major categories of property appraised by the Jim Hogg County Appraisal District. These categories are:

1. Real Properties: Residential, Multi-Family, Commercial, Vacant lots, Farm/Ranch Land and Farm/Ranch Improvements.
2. Personal Properties: Business personal properties and industrial personal properties.
3. Utilities: Telephone companies, television cable, gas companies etc.
4. Minerals: Oil and gas production.

The Property Tax Division of the state comptroller's office requires properties to be identified by type by using a standard identification code. The codes currently used by the Jim Hogg County Appraisal District are as follows:

Code	Type of Property
A1	Residential (land with improvements)
A1M	Mobile Homes
A2	Residential (land with mobile home)
A3	Single Family Residence
B1	Real Residence Multi-Family
B2	Duplexes
C1	Vacant Land (lots)
C2	Vacant Land (Misc.)
C3	Vacant Misc.
D1	Real Acreage Ranchland
D2	Non Ag. Land
E1	Real Farm & Ranch improvements
E2	Mobile Homes Rural

E3	Imps. Misc.
F1	Real Commercial Building
F2	Real Industrial
G1	Oil, Gas and Mineral Reserves
H1	Tangible Personal
I1	Banks
J1	Real & Tangible Pers. Utilities
J2	Gas Companies
J3	Electric Companies
J4	Telephone Companies
J5	Railroads
J6	Pipelines
J7	Other
J8	Other
K1	Tangible Personal
L1	Tangible Personal
L2	Tangible Personal
M1	Tangible Personal
M2	Tangible Personal
N1	Intangible Personal
X	Exempt

#### 2024 Certified Value Information

The 2024 certified appraisal roll for Jim Hogg County indicates 7,300 parcels. The breakdown of some of these parcels is as follows:

1. Residential	1,988
2. Multifamily residence	27
3. Mobile Homes	106
4. Real Acreage Ranchland	1,829
5. Ranch Improvements	359
6. Vacant lots & acres	476
7. Commercial & Industrial	214
8. Mineral	963

9. Utilities	144
10. Personal Property	236
11. Exempt properties	958

Information on the 2024 certified appraisal roll, new taxable value, new exemptions, total exemption loss and average homestead value:

Total Market Value:	\$1,522,629,060
Real before exemptions	1,100,481,210
Personal Property	13,559,430
Mineral/Industrial Property	174,016,940
Exemptions & Cap Loss	15,820,520
Protest	1,095,030

This chart shows the total Market Value Distribution by Property Category

New Taxable Value	\$5,057,010
New Exemptions	\$ 0
Value loss due to new Ag/Timber	\$ 0
Average Homestead Value Taxable	\$ 70,479

#### Protest and Notice Summary

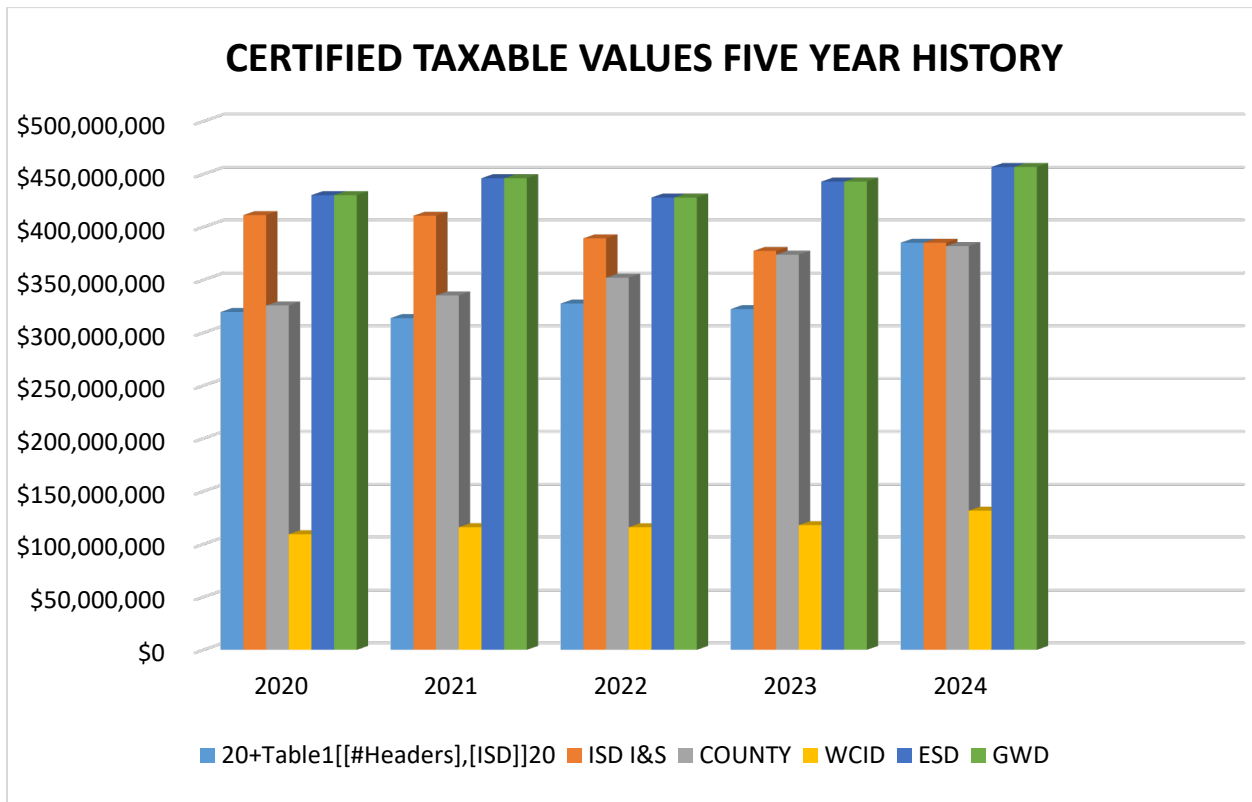
Total Real Property protest filed	48
Total Mineral protests filed	189
Total Protests filed	237
Number of No shows	9
Settlements & Waivers	143

Affidavits	0
Withdrawals	54
Board Order Change	31

Historical Data

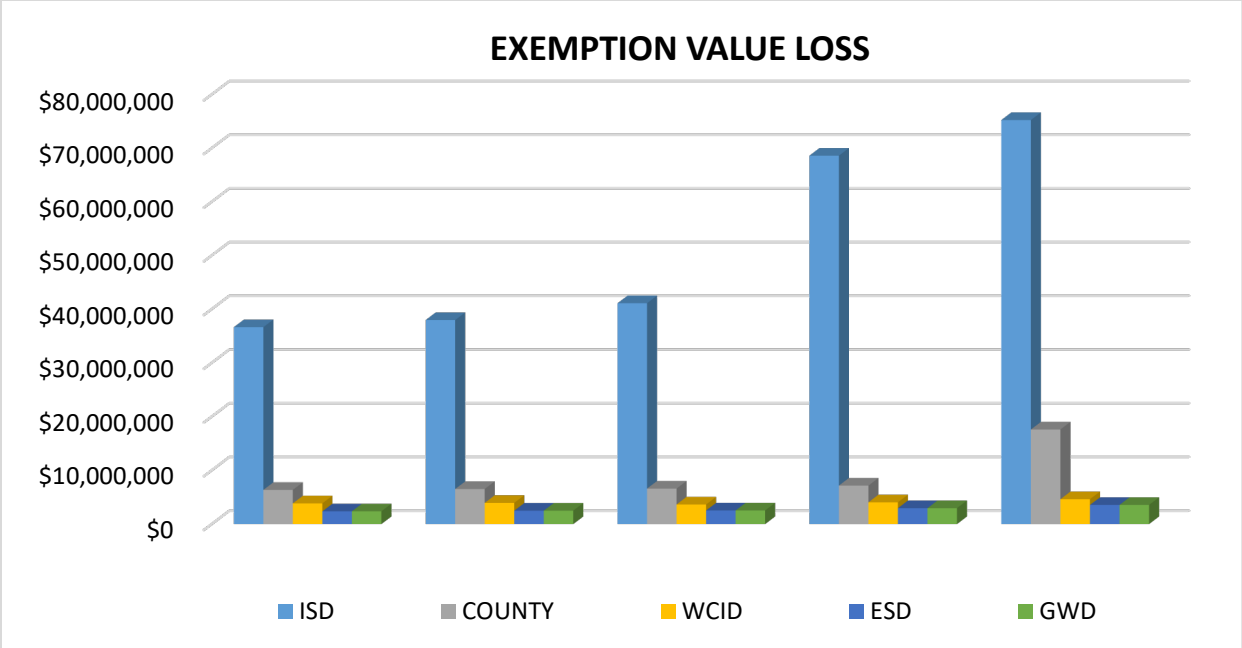
The following is historical information on total certified taxable value, new value, exemption value loss and average homestead value.

Five year history of certified taxable value for all taxing entities.



	2020	2021	2022	2023	2024
Jim Hogg Co. I.S.D.	\$319,502,386	\$313,748,990	\$327,518,011	\$322,255,600	\$385,020,517
Jim Hogg Co. I.S.D. I&S	\$411,160,336	\$410,547,450	\$389,174,811	\$377,255,600	\$385,020,517
Jim Hogg Co.	\$325,654,500	\$335,189,170	\$352,011,601	\$373,685,240	\$381,803,387
Jim Hogg Co. Water Dist.	\$109,288,640	\$115,958,790	\$115,927,261	\$117,864,980	\$131,584,920
Jim Hogg Co. E.S.D.	\$430,038,890	\$446,018,050	\$427,739,791	\$442,880,630	\$456,685,137
Jim Hogg Co. B.C.GW.C.D.	\$430,038,890	\$446,018,050	\$427,739,791	\$442,880,630	\$456,685,137

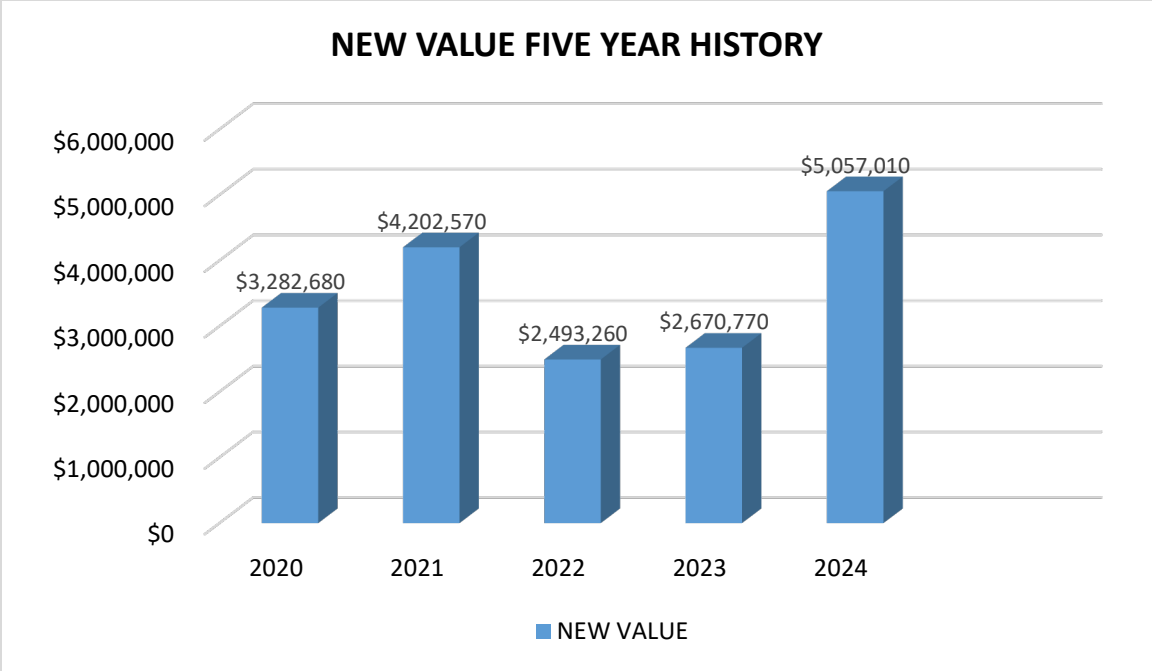
This graph illustrates a five year history of value loss due to homestead, disability, veterans and total exempt property



	2020	2021	2022	2023	2024
ISD	36,642,150	37,971,190	41,102,970	68,594,670	75,235,780
COUNTY	6,364,820	6,531,010	6,609,380	7,165,030	17,606,760
WCID	3,861,900	3,948,830	3,653,450	4,059,090	4,639,790
ESD	2,378,270	2,500,590	2,537,990	2,969,640	3,571,160
GWD	2,378,270	2,500,590	2,537,990	2,969,640	3,571,160

New Construction Effort: August 1, 20-January 1, 2024 Jim Hogg County does not have in place an ordinance to issue building permits; therefore, the identification of new construction was performed by utilizing the following resources:

- Field appraiser drive-outs
- Property Owners
- I contact utility companies for permits issued



This graph illustrates a five year history of new value which includes residential, personal property and minerals.

If you have questions about information contained in this report, contact Jorge Arellano-Certified Chief Appraiser. Email [arellano.jorge@sbcglobal.net](mailto:arellano.jorge@sbcglobal.net) phone: (361) 527-4033