

Cass County Appraisal District

502 N. Main St. Linden, Texas 75563

Phone: (903) 756-7545 Fax: (903) 756-3270 Email: info@casscad.org

2021 Annual Appraisal Report

Introduction

The Cass County 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 Cass County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The district must make sure 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

The appraisal district is governed by a Board of Directors with the primary responsibilities to:

- Establish the district's office
- Adopt its operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Appoint the Appraisal Review Board members
- Provide advice and consent to the Chief Appraiser concerning the appointment of the Agricultural Advisory Board
- Approve contracts with the appraisal firms 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 boundaries of the county for at least two years prior to their appointment. The board is appointed by the taxing entities in this district.

The Chief Appraiser is the chief administrator of the appraisal district and is hired by the board of directors.

Appraisal Review Board members are appointed by the Board of Directors to settle value disputes between the property owner and the appraisal district. The Texas Comptroller instructs the board members on their course of duties.

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The Agricultural Advisory Board is appointed by the Board of Directors at the recommendation of the Chief Appraiser. This board assists in determining typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

Taxing Jurisdictions

The Cass County Appraisal District is responsible for appraising properties within the Cass County boundaries. The following jurisdictions fall within that scope:

Cass County	Atlanta ISD
City of Atlanta	Avinger ISD
City of Avinger	Bloomburg ISD
City of Bloomburg	Hughes Springs ISD
City of Domino	Linden-Kildare Cisd
City of Hughes Springs	McLeod ISD
City of Linden	Pewitt Cisd
City of Queen City	Queen City ISD
Emergency Service District #1	Emergency Service District #2
Emergency Service District #3	

Property Types Appraised

The district is comprised of 43,410 property accounts. The following chart depicts the various property types and their percent of the overall parcel count and market value respectively.

PTAD	Property Type	Parcel	Market	% of	% of
Classification		Count	Value	Parcel	Market
				Count	Value
A	Single Family Residence	5,656	465,931,031	0.130292559	12.97%
B	Multi-Family Residence	117	21,675,060	0.002695232	0.60%
C	Vacant Lots	2,023	16,593,712	0.046602165	0.46%
D1	Qualified Ag Land	13,206	1,156,044,837	0.304215619	32.18%
D2	Improvements on Qualified Ag Land	1,546	22,629,428	0.035613914	0.63%
E	Rural land, Non-Qualified & Improvements	11,122	791,187,545	0.256208247	22.02%
F1	Commercial Real Property	888	127,007,045	0.020456116	3.54%
F2	Industrial Real Property	99	306,193,987	0.002280581	8.52%
G1	Oil and Gas Properties	2,756	43,391,760	0.063487676	1.21%

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J	Utility Properties	289	182,546,740	0.006657452	5.08%
L1	Business Personal Properties	909	48,455,950	0.020939876	1.35%
L2	Industrial Real Properties	339	160,019,160	0.007809261	4.45%
M1	Manufactured Housing	1,625	46,198,590	0.037433771	1.29%
O	Residential Inventory	3	84,530	0.00007	0.00%
S	Special Inventory	28	1,340,390	0.000645013	0.04%
X	Exempt Properties	2,804	203,037,756	0.064593412	5.65%
	Total	43,410	3,595,337,521	100%	100%

Source: 2021 Certified Appraisal Roll

Appraisal Operation Summary

In accordance with the 2021-2022 Reappraisal Plan, the properties in City limits of Hughes Springs, Queen City, Avinger, Bloomburg as well as Bloomburg ISD, City of Atlanta less subdivisions of Caver School, Forest Acres, Graham-Caver, Green Acres, Howes First, Second and Third, Indian Hills, Indian Hills West, Kings Row, The Oaks, Orlando Heights, Ray, Sleepy Hollow, Spring Valley, Tanglewood, Tanglewood #3, Timber Ridge and Woodland Lake Estates, the City limits on Linden, and Pewitt ISD, all the F1 properties, and all the F2 properties & All industrial real & personal, mineral, utility properties in Cass County were in the reappraisal area for 2021. The district implemented the systematic site inspection/review of the properties located in these areas with a focus on class, condition, configuration, and characteristics of the improvements.

The district also continued to identify, review, and appraise properties with new construction throughout the district; locate properties demolished and make appropriate adjustments to those accounts involved; locate and value manufactured housing and calculate an appraised value for those items; and lastly, the district continued to review and inspect commercial and industrial personal property accounts.

All properties in the county were revalued to reflect the current market trend analysis data reflected by the sales occurring in the county.

The district is working to improve data and information to accomplish an internal ratio study to validate the accuracy of its mass appraisal system with statistical results. Currently the data and information doesn't allow us to produce reliable answers as far as an overall median or weighted mean.

Property Discovery

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

- City building permits
- Filed material/mechanics liens
- Mobile home installation reports

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Septic Tank permits
 Field inspection discovery
 Word of mouth from general public
 Aerial photography

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less occurring exemptions are available and described at the Comptroller's web site:

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

RESIDENTIAL HOMESTEADS

ENTITY	PARTIAL	LOCAL OPTION	OVER 65	DISABILITY	DVHS	FREEZE OV65/DP
Cass County	20% or \$5,000		\$15,000		TOTAL	Yes
City of Queen City			\$15,000	15,000	TOTAL	No
City of Atlanta					TOTAL	Yes
City of Avinger					TOTAL	Yes
City of Bloomburg					TOTAL	No
City of Hughes Springs			\$15,000		TOTAL	No
City of Linden					TOTAL	No
City of Domino					TOTAL	No
Atlanta ISD	\$25,000		\$10,000	10,000	TOTAL	Yes
Avinger ISD	\$25,000		\$10,000	10,000	TOTAL	Yes
Linden-Kildare CISD	\$25,000		\$10,000	10,000	TOTAL	Yes
McLeod ISD	\$25,000		\$10,000	10,000	TOTAL	Yes
Pewitt CISD	\$25,000		\$10,000	10,000	TOTAL	Yes
Queen City ISD	\$25,000	20% or \$5,000	\$10,000	10,000	TOTAL	Yes
Bloomburg ISD	\$25,000		\$10,000	10,000	TOTAL	Yes
Hughes Springs ISD	\$25,000		\$10,000	10,000	TOTAL	Yes
ESD #1					TOTAL	No
ESD #2					TOTAL	No
ESD #3					TOTAL	No
Cass County Road Dist.	20% or \$5,000	+\$3,000 unless OV65	\$15,000		TOTAL	Yes

Cass County, City of Avinger, Atlanta ISD, Avinger ISD, Linden-Kildare CISD, McLeod ISD, Pewitt CISD, Queen City ISD, Bloomburg ISD and Hughes Springs ISD homestead exemptions 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) creates a tax ceiling (freeze) prohibiting 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.) Homestead exemptions are available on up to 20 acres with home. The City of Atlanta passed an ordinance to allow a freeze for the 65 and older property owner, disabled property owner, and surviving spouse of each of those (if the spouse is 55 or older) effective 2012.

The other taxing jurisdictions have not adopted tax ceilings for the over 65 or disabled homeowners.

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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.

Disabled 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 a property they own based upon the percentage rating as determined by the Department of Veterans' Affairs. Current exemption amounts are:

DAV RATING	EXEMPT AMOUNT
10-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000

Other Exemptions

Other common exemptions are:

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

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

Appeal Information

State law requires the appraisal district to mail "Notices of Appraised Value" to property owners if:

- New property has been included for the first time on the appraisal roll
- Property ownership changes from previous year
- A change in taxable value increasing by more than \$1,000
- A rendition statement was filed on the property
- Property has been annexed or de-annexed to a taxing jurisdiction

In 2021 the district prepared and mailed notices to 30,170 parcels in the county.

From these notices, 850 protests were filed in the district.

Certified Values

The chief appraiser certified market and taxable values to each taxing jurisdiction on July 15, 2021. The values were:

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Entity	Parcel Count	Market Value	Net Taxable Value
Cass County	39,196	3,595,337,521	1,981,860,693
City of Queen City	1,140	85,030,538	62,088,512
City of Atlanta	4,263	409,788,661	323,429,580
City of Avinger	413	22,837,390	15,506,477
City of Bloomburg	356	17,519,412	13,493,770
City of Hughes Springs	1,230	102,620,368	80,188,838
City of Linden	1,598	121,296,289	82,115,165
City of Domino	306	22,566,470	15,546,173
Atlanta ISD	12,342	1,071,653,993	627,009,174
Avinger ISD	1,785	174,376,001	90,344,289
Linden-Kildare CISD	9,914	741,138,874	305,593,880
McLeod ISD	2,390	91,045,656	37,938,061
Pewit CISD	2,822	209,089,811	88,846,621
Queen City ISD	5,151	768,487,200	556,051,051
Bloomburg ISD	1,482	115,631,278	58,868,806
Hughes Springs ISD	4,721	424,011,020	226,057,194
ESD #1	4,322	193,780,791	88,001,332
ESD #2	6,014	863,812,840	665,779,651
ESD #3 (NEW FOR 2019)	1,658	138,261,010	83,495,425

Source: 2021 Certified Appraisal Roll

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Tax Rates

The following tax rates were adopted by the taxing jurisdictions:

Entity	Tax Rate
Cass County	0.442245
City of Atlanta	0.613164
City of Avinger	0.401554
City of Bloomburg	0.417096
City of Domino	0.023038
City of Hughes Springs	0.499999
City of Linden	0.621845
City of Queen City	0.861330
Atlanta ISD	1.107900
Avinger ISD	.960300
Bloomburg ISD	1.070300
Hughes Springs ISD	1.018700
Linden-Kildare CISD	1.010600
McLeod ISD	0.963400
Pewitt CISD	1.015598
Queen City ISD	1.084300
ESD #1	0.064258
ESD #2	0.049220
ESD #3	0.096233