

Cass County Appraisal District

502 N. Main St. Linden, Texas 75563

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

2020 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. They serve staggered terms and may serve 3 consecutive terms of 2 years. 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 43,323 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	5,624	404,362,879	0.129815571	12.79%
B	Multi-Family Residence	116	18,045,340	0.002677562	0.57%
C	Vacant Lots	2,054	12,617,931	0.047411306	0.40%
D1	Qualified Ag Land	13,097	897,615,585	0.302310551	28.39%
D2	Improvements on Qualified Ag Land	1,552	22,373,202	0.035823927	0.71%
E	Rural land, Non-Qualified & Improvements	10,981	694,852,293	0.253468135	21.98%
F1	Commercial Real Property	882	115,931,231	0.020358701	3.67%
F2	Industrial Real Property	106	310,457,807	0.002446737	9.82%
G1	Oil and Gas Properties	3,051	44,963,307	0.070424486	1.42%

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J	Utility Properties	291	189,190,810	0.006716986	5.98%
L1	Business Personal Properties	878	49,886,450	0.020266371	1.58%
L2	Industrial Real Properties	334	174,456,710	0.007709531	5.52%
M1	Manufactured Housing	1,607	38,817,010	0.037093461	1.23%
O	Residential Inventory	3	46,470	0.00007	0.00%
S	Special Inventory	25	1,358,760	0.000577061	0.04%
X	Exempt Properties	2,722	186,555,245	0.062830367	5.90%
	Total	43,323	3,161,531,030	100%	100%

Source: 2020 Certified Appraisal Roll

Appraisal Operation Summary

In accordance with the 2019-2020 Reappraisal Plan, the properties in Hughes Springs ISD Rural, Avinger ISD Rural (excluding city limits), Atlanta ISD Rural North (North of Hwy 59S, Douglasville to North Atlanta City Limits, Hwy 77W plus Caver School, Forest Acres, Graham-Caver, Green Acres, Howes First, Howes Second, Howes Third, Indian Hills, Indian Hills West, Kings Row, The Oaks, Orlando Heights, Ray, Sleepy Hollow, Spring Valley, Tanglewood, Tanglewood #3, Timber Ridge, Woodland Lake Estates subdivisions), LKCISD Rural West (West side of Hwy 8N to West side of Hwy 125SE, excluding city limits), all the F1 properties, and all the F2 properties in Atlanta ISD, Avinger ISD & Pewitt ISD, & All industrial real & personal, mineral, utility properties in Cass County were in the reappraisal area for 2020. 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

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Mobile home installation reports
 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.

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

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 2020 the district prepared and mailed notices to 24,708 parcels in the county.

From these notices, 779 protests were filed in the district.

Certified Values

The chief appraiser certified market and taxable values to each taxing jurisdiction on July 24, 2020. The values were:

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Entity	Parcel Count	Market Value	Net Taxable Value
Cass County	39,534	2,317,075,558	1,852,825,964
City of Queen City	1,139	74,304,658	56,361,508
City of Atlanta	4,263	365,615,794	294,202,025
City of Avinger	408	20,281,863	13,752,366
City of Bloomburg	358	14,843,523	11,378,992
City of Hughes Springs	1,222	89,455,819	70,861,976
City of Linden	1,588	107,199,501	73,189,692
City of Domino	301	19,814,510	14,302,123
Atlalna ISD	12,214	945,240,543	580,561,837
Avinger ISD	1,788	141,147,154	73,769,958
Linden-Kildare CISD	10,106	627,895,617	281,830,312
McLeod ISD	2,670	80,229,932	38,087,972
Pewit CISD	2,560	176,159,997	83,457,037
Queen City ISD	5,121	718,103,200	534,820,268
Bloomburg ISD	1,474	98,024,047	51,969,516
Hughes Springs ISD	4,686	374,895,060	216,113,983
ESD #1	4,779	168,021,155	88,043,917
ESD #2	5,981	797,881,871	638,157,604
ESD #3 (NEW FOR 2019)	1,646	120,686,000	77,425,751

Source: 2020 Certified Appraisal Roll

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Tax Rates

The following tax rates were adopted by the taxing jurisdictions:

Entity	Tax Rate
Cass County	0.506873
City of Atlanta	0.655375
City of Avinger	0.443513
City of Bloomburg	0.460675
City of Domino	0.023302
City of Hughes Springs	0.536999
City of Linden	0.668584
City of Queen City	0.931002
Atlanta ISD	1.154700
Avinger ISD	1.026110
Bloomburg ISD	1.150300
Hughes Springs ISD	1.021700
Linden-Kildare CISD	1.054700
McLeod ISD	0.966400
Pewitt CISD	1.031785
Queen City ISD	1.100131
ESD #1	0.063274
ESD #2	0.049333
ESD #3	0.10000

