

# Cass County Appraisal District

---

502 N. Main St. Linden, Texas 75563

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

## 2022 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.

# Cass County Appraisal District

502 N. Main St. Linden, Texas 75563

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

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	Emergency Service District #4
Cass County Road District	

## Property Types Appraised

The district is comprised of 44,417 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	5,650	528,628,946	0.141010283	12.64%
B	Multi-Family Residence	117	22,468,080	0.002634127	0.54%
C	Vacant Lots	1,993	18,766,417	0.044870207	0.46%
D1	Qualified Ag Land	13,341	1271,414,329	0.300357971	31.68%
D2	Improvements on Qualified Ag Land	1,566	26,060,070	0.035256771	0.63%
E	Rural land, Non-Qualified & Improvements	11,338	914,548,118	0.255262625	22.01%
F1	Commercial Real Property	898	163,821,038	0.020217484	3.88%

# Cass County Appraisal District

502 N. Main St. Linden, Texas 75563

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

F2	Industrial Real Property	95	357,069,094	0.002138821	8.57%
G1	Oil and Gas Properties	3,162	59,131,382	0.071188959	1.44%
J	Utility Properties	291	189,313,260	0.006551546	4.60%
L1	Business Personal Properties	978	51,197,470	0.022018596	1.24%
L2	Industrial Real Properties	321	169,086,510	0.007226963	4.11%
M1	Manufactured Housing	1,654	54,150,580	0.037237994	1.32%
O	Residential Inventory	3	84,770	0.00002251	0.002%
S	Special Inventory	24	1,410,780	0.000540334	0.03%
X	Exempt Properties	2,986	290,537,180	0.067226512	7.06%
	Total	44,417	4,117,729,104	100%	100%

Source: 2021 Certified Appraisal Roll

## Appraisal Operation Summary

In accordance with the 2021-2022 Reappraisal Plan, the properties in Queen City ISD rural, Atlanta ISD Rural South (South side of 59 to South Side of 251 E, McLeod ISD, Bloomburg ISD Rural and LKCISD Rural East (South side of Hwy 125 E to W side of HWY 8 N), 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 2022. 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

# Cass County Appraisal District

502 N. Main St. Linden, Texas 75563

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

Filed material/mechanics liens  
 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
ESD #4					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

# Cass County Appraisal District

502 N. Main St. Linden, Texas 75563

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

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.

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 2022 the district prepared and mailed notices to 44,417 parcels in the county.

From these notices, 723 protests were filed in the district.

## Certified Values

The chief appraiser certified market and taxable values to each taxing jurisdiction on July 14, 2022. The values were:

# Cass County Appraisal District

502 N. Main St. Linden, Texas 75563

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

Entity	Parcel Count	Market Value	Net Taxable Value
Cass County	40,068	4,117,729,104	2,209,669,875
Cass County Rd Dist	40,068	4,117,678,394	2,257,635,725
City of Queen City	1,152	92,810,787	68,008,680
City of Atlanta	4,296	513,324,795	373,371,433
City of Avinger	414	28,943,376	18,497,822
City of Bloomburg	365	19,261,428	14,860,987
City of Hughes Springs	1,242	130,043,858	89,680,856
City of Linden	1,619	135,586,929	94,869,710
City of Domino	307	24,281,130	16,172,587
Atlanta ISD	12,762	1,249,191,195	672,597,045
Avinger ISD	1,842	204,313,624	106,500,819
Linden-Kildare CISD	10,055	834,578,376	332,311,996
McLeod ISD	2,613	104,844,464	41,928,746
Pewit CISD	2,873	228,401,330	90,693,435
Queen City ISD	5,200	875,111,533	619,793,848
Bloomburg ISD	1,505	134,470,811	64,294,094
Hughes Springs ISD	4,754	488,159,451	238,357,182
ESD #1	4,694	220,296,655	98,800,762
ESD #2	6,065	984,933,181	755,694,319

# Cass County Appraisal District

502 N. Main St. Linden, Texas 75563

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

ESD #3	1,698	159,660,907	93,660,851
ESD #4	1,460	115,179,549	49,652,232

Source: 2022 Certified Appraisal Roll

## Tax Rates

The following tax rates were adopted by the taxing jurisdictions:

Entity	Tax Rate
Cass County	0.485180
Cass County Road Dist	0.059735
City of Atlanta	0.542756
City of Avinger	0.353437
City of Bloomburg	0.396455
City of Domino	0.022723
City of Hughes Springs	0.467000
City of Linden	1.012493
City of Queen City	0.804652
Atlanta ISD	1.107900
Avinger ISD	0.942900
Bloomburg ISD	1.052900
Hughes Springs ISD	0.993500
Linden-Kildare CISD	0.942900
McLeod ISD	0.897100
Pewitt CISD	0.994549
Queen City ISD	1.007110
ESD #1	0.081598
ESD #2	0.044895
ESD #3	0.094800
ESD #4	0.100000