

Cass County Appraisal District

502 N. Main St. Linden, Texas 75563

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

2023 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
- 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 district judge 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	Emergency Service District #4

Property Types Appraised

The district is comprised of 40,726 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	5,671	576,670,178	0.12188884	12%
B	Multi-Family Residence	118	22,720,980	0.00253622	.48%
C	Vacant Lots	2,033	21,010,057	0.04369600	.44%
D1	Qualified Ag Land	13,229	1,592,263,928	0.28433564	33.50%
D2	Improvements on Qualified Ag Land	1,526	27,994,018	0.03279887	.59%
E	Rural land, Non-Qualified & Improvements	11,683	1,065,448,336	0.25110691	22.42%
F1	Commercial Real Property	871	164,452,696	0.01872072	3.46%
F2	Industrial Real Property	95	315,824,465	0.00204187	6.65%
G1	Oil and Gas Properties	5,146	135,848,596	0.11060482	2.86%
J	Utility Properties	285	217,765,560	0.00612561	4.58%

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L1	Business Personal Properties	1,050	53,660,270	0.02256803	1.13%
L2	Industrial Real Properties	318	166,474,240	0.00683489	3.50%
M1	Manufactured Housing	1,704	64,909,450	0.03662468	1.34%
O	Residential Inventory	3	96,540	0.00006448	0%
S	Special Inventory	24	1,354,550	0.00051584	.03%
X	Exempt Properties	2,770	324,472,473	0.05953660	6.83%
	Total	46,526	4,750,966,337	100%	100%

Source: 2023 Certified Appraisal Roll

Appraisal Operation Summary

In accordance with the 2023-2024 Reappraisal Plan, the properties in Atlanta ISD Rural 59N (plus subdivisions of Caver School, Forest Acres, Graham-Caver, 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), Hughes Springs ISD Rural, Avinger ISD Rural, Eagle Landing, Linden-Kildare CISD, Bloomburg and Pewitt CISD were looked at. Also included were all the F1 and F2 properties as well as all industrial real & personal, mineral and utility properties in Cass County in the reappraisal area for 2023. 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 & Septic Tank permits
- Filed material/mechanics liens
- Mobile home installation reports
- Field inspection discovery
- Word of mouth from general public
- Aerial Photography

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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	\$40,000		\$10,000	10,000	TOTAL	Yes
Avinger ISD	\$40,000		\$10,000	10,000	TOTAL	Yes
Linden-Kildare CISD	\$40,000		\$10,000	10,000	TOTAL	Yes
McLeod ISD	\$40,000		\$10,000	10,000	TOTAL	Yes
Pewitt CISD	\$40,000		\$10,000	10,000	TOTAL	Yes
Queen City ISD	\$40,000	20% or \$5,000	\$10,000	10,000	TOTAL	Yes
Bloomburg ISD	\$40,000		\$10,000	10,000	TOTAL	Yes
Hughes Springs ISD	\$40,000		\$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, City of Atlanta, 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 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 no more than 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 2023 the district prepared and mailed notices to parcels in the county that had the above changes as required by law.

From these notices, 734 protests were filed in the district.

Certified Values

The chief appraiser certified market and taxable values to each taxing jurisdiction on July 18, 2023. The values were:

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Source: 2023 Certified Appraisal Roll

Entity	Parcel Count	Market Value	Net Taxable Value
Cass County	40,726	4,750,966,337	2,444,285,100
City of Queen City	1,164	115,465,546	76,027,135
City of Atlanta	4,299	541,791,223	394,421,178
City of Avinger	419	30,510,599	19,789,276
City of Bloomburg	362	23,384,918	16,020,825
City of Hughes Springs	1,248	132,420,442	92,219,484
City of Linden	1,627	141,608,252	99,403,991
City of Domino	313	27,834,140	17,353,805
Atlanta ISD	12,586	1,408,804,704	747,467,236
Avinger ISD	1,943	258,963,902	140,110,989
Linden-Kildare CISD	10,716	1,057,432,220	442,890,571
McLeod ISD	2,461	122,795,729	50,809,554
Pewit CISD	2,810	272,619,788	102,964,975
Queen City ISD	5,234	912,450,938	604,911,990
Bloomburg ISD	1,525	157,787,838	75,070,812
Hughes Springs ISD	4,798	561,774,006	267,708,243
ESD #1	4,631	262,492,761	113,231,663
ESD #2	6,103	1,043,159,458	750,070,067
ESD #3	1,733	188,572,331	108,048,894
ESD #4	1,478	141,871,551	57,911,941
Cass County Road Dist	40,726	4,750,966,337	2,229,650,459

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Tax Rates

The following tax rates were adopted by the taxing jurisdictions:

Entity	Tax Rate
Cass County	0.407313
City of Atlanta	0.521421
City of Avinger	0.353571
City of Bloomburg	0.396455
City of Domino	0.021182
City of Hughes Springs	0.467000
City of Linden	0.961619
City of Queen City	0.762171
Atlanta ISD	0.917781
Avinger ISD	0.757500
Bloomburg ISD	0.867500
Hughes Springs ISD	0.868371
Linden-Kildare CISD	0.757500
McLeod ISD	0.669200
Pewitt CISD	1.039564
Queen City ISD	0.879320
ESD #1	0.077887
ESD #2	0.051779
ESD #3	0.100000
ESD #4	0.089064
ROAD DISTRICT	0.057389