

Cass County Appraisal District

502 N. Main St. Linden, Texas 75563

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

2024 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 | 5,577 | 644,470,117 | 0.11719094 | 12% |
| B | Multi-Family Residence | 122 | 29,761,068 | 0.00256362 | .55% |
| C | Vacant Lots | 2,006 | 19,165,371 | 0.04215259 | .36% |
| D1 | Qualified Ag Land | 13,569 | 1,852,000,076 | 0.28512892 | 34.50% |
| D2 | Improvements on Qualified Ag Land | 1,608 | 35,123,545 | 0.03378932 | .65% |
| E | Rural land, Non-Qualified & Improvements | 11,611 | 1,171,557,777 | 0.24398495 | 21.85% |
| F1 | Commercial Real Property | 890 | 186,972,035 | 0.01870180 | 3.49% |
| F2 | Industrial Real Property | 94 | 309,873,928 | 0.00197524 | 5.78% |
| G1 | Oil and Gas Properties | 5,778 | 237,390,292 | 0.12141461 | 4.43% |
| J | Utility Properties | 285 | 216,957,940 | 0.00598878 | 4.05% |

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| | | | | | |
|----|------------------------------|--------|---------------|------------|-------|
| L1 | Business Personal Properties | 1,179 | 58,353,810 | 0.02477463 | 1.09% |
| L2 | Industrial Real Properties | 318 | 177,881,240 | 0.00668222 | 3.32% |
| M1 | Manufactured Housing | 1,704 | 74,406,140 | 0.03696232 | 1.39% |
| O | Residential Inventory | 1 | 35,740 | 0.00002101 | 0% |
| S | Special Inventory | 24 | 1,353,540 | 0.00050431 | .03% |
| X | Exempt Properties | 2,768 | 347,657,625 | 0.05816470 | 6.48% |
| | Total | 47,589 | 5,362,960,244 | 100% | 100% |

Source: 2024 Certified Appraisal Roll

Appraisal Operation Summary

In accordance with the 2023-2024 Reappraisal Plan, the properties in City of Hughes Springs, Queen City and Avinger, City of Atlanta less selected subdivisions, City of Linden, Bloomburg and Paul Pewitt CISD were all 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 2024. 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 | \$100,000 | | \$10,000 | 10,000 | TOTAL | Yes |
| Avinger ISD | \$100,000 | | \$10,000 | 10,000 | TOTAL | Yes |
| Linden-Kildare CISD | \$100,000 | | \$10,000 | 10,000 | TOTAL | Yes |
| McLeod ISD | \$100,000 | | \$10,000 | 10,000 | TOTAL | Yes |
| Pewitt CISD | \$100,000 | | \$10,000 | 10,000 | TOTAL | Yes |
| Queen City ISD | \$100,000 | 20% or \$5,000 | \$10,000 | 10,000 | TOTAL | Yes |
| Bloomburg ISD | \$100,000 | | \$10,000 | 10,000 | TOTAL | Yes |
| Hughes Springs ISD | \$100,000 | | \$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 | | \$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.

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

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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 2024 the district prepared and mailed notices to parcels in the county that had the above changes as required by law.

From these notices, 1019 protests were filed in the district.

Certified Values

The chief appraiser certified market and taxable values to each taxing jurisdiction on July 2, 2024. The values were:

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| | Parcel Count | Market Value | Net Taxable Value |
|------------------------|---------------------|---------------------|--------------------------|
| Cass County | 41,654 | 5,362,960,244 | 2,692,453,835 |
| City of Queen City | 1,174 | 128,697,181 | 83,715,236 |
| City of Atlanta | 4,351 | 592,642,808 | 418,520,466 |
| City of Avinger | 424 | 32,931,774 | 22,197,089 |
| City of Bloomburg | 370 | 24,962,615 | 17,567,973 |
| City of Hughes Springs | 1,256 | 149,653,806 | 100,677,694 |
| City of Linden | 1,641 | 149,979,840 | 106,567,837 |
| City of Domino | 320 | 30,820,730 | 18,745,744 |
| Atlanta ISD | 12,270 | 1,559,964,314 | 687,243,136 |
| Avinger ISD | 2,377 | 301,243,831 | 152,667,192 |
| Linden-Kildare CISD | 11,189 | 1,261,231,639 | 489,282,851 |
| McLeod ISD | 2,150 | 136,625,925 | 42,996,454 |
| Pewit CISD | 2,774 | 309,951,064 | 100,576,224 |
| Queen City ISD | 5,271 | 981,661,675 | 587,213,940 |
| Bloomburg ISD | 1,545 | 179,113,638 | 70,684,083 |
| Hughes Springs ISD | 4,973 | 637,040,337 | 253,437,315 |
| ESD #1 | 4,272 | 301,622,188 | 123,267,737 |
| ESD #2 | 6,156 | 1,131,274,058 | 789,955,348 |
| ESD #3 | 1,775 | 213,636,330 | 121,152,164 |
| ESD #4 | 1,466 | 163,146,496 | 58,545,684 |
| Cass County Road Dist | 41,654 | 5,362,960,244 | 2,771,288,092 |

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Tax Rates

The following tax rates were adopted by the taxing jurisdictions:

| Entity | Tax Rate |
|------------------------|----------|
| Cass County | 0.408418 |
| City of Atlanta | 0.512056 |
| City of Avinger | 0.330574 |
| City of Bloomburg | 0.385000 |
| City of Domino | 0.022980 |
| City of Hughes Springs | 0.467000 |
| City of Linden | 1.028383 |
| City of Queen City | 0.729990 |
| Atlanta ISD | 0.882000 |
| Avinger ISD | 0.755200 |
| Bloomburg ISD | 0.865200 |
| Hughes Springs ISD | 0.795892 |
| Linden-Kildare CISD | 0.755200 |
| McLeod ISD | 0.669200 |
| Pewitt CISD | 0.960900 |
| Queen City ISD | 0.853630 |
| ESD #1 | 0.076499 |
| ESD #2 | 0.065974 |
| ESD #3 | 0.100000 |
| ESD #4 | 0.095116 |
| ROAD DISTRICT | 0.054820 |