



Navarro Central Appraisal District 2022 Annual Report

Introduction

The Navarro Central 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 operations of the appraisal district.

Mission

The mission of Navarro Central 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 taxpayer is given the same consideration, information, and assistance as the next. 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 (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities are 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 an Agricultural Advisory Board,
- Approve contracts with appraisal firms selected by the Chief Appraiser to perform appraisal services for the district,
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

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. There are no term limits in a county with less than 120,000 population. Their terms are not staggered.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the Board of Directors. The Chief Appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members of the **Appraisal Review Board** are appointed by the administrative law judge. ARB members serve two-year staggered terms. They must be certified annually by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the Chief Appraiser. Their decisions regarding value are binding to the Chief Appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the Chief Appraiser to aide him 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 Navarro Central Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within the 1,068 square miles of Navarro County. Following are those taxing jurisdictions with territory located in the district:

- City of Barry,
- City of Blooming Grove,
- City of Corsicana,
- City of Dawson,
- City of Emhouse,
- City of Frost,
- City of Goodlow,
- City of Kerens,
- City of Rice,
- City of Richland,
- City of Streetman,
- Blooming Grove ISD,
- Bynum ISD,
- Corsicana ISD,
- Dawson ISD,
- Ennis ISD,
- Fairfield ISD,
- Frost ISD,
- Hubbard ISD,
- Kerens ISD,
- Mildred ISD,
- Rice ISD,
- Wortham ISD,
- Fairfield Hospital District,
- Navarro College,
- Navarro County,
- Navarro County Road & Bridge
- Navarro County Flood Control,
- Navarro County Emergency Services District #1,
- Hill College,
- Henderson County Levee Improvement District #3

Property Types Appraised

The district is responsible for establishing and maintaining appraisal records for 50,733 real, personal, mineral, and industrial property records within the district. A total of \$230,370,477 was added to the appraisal roll for new improvements during the 2022 reappraisal cycle.

The county is situated in North Central Texas with its seat of Corsicana being situated approximately 40 miles south of Dallas. The Trinity River forms its northeast boundary. There are many watercourses throughout the county; two of the largest, Chambers Creek and Richland Creek, were dammed by Tarrant County Water District in the 1980's to create the Richland Chambers Reservoir. This lake covers 41,356 surface acres of water and serves as a water source to both Tarrant County and other Central and North Texas communities.

The City of Corsicana is the county seat and had a population of 25,377 as of 2022. The city is home to many industrial and commercial properties such as Collin Street Bakery, Pactiv, Audubon Metals, True Value, Russell Stover, and Corsicana Bedding. The City of Corsicana has a very active Economic Development Ventures are solicited regularly to locate in Navarro County.

In rural Navarro County solar farms and wind farms are being constructed in the area to provide green energy to the ERCOT Power Grid.

In other parts of the County agricultural activities are present including dry crop land and keeping of livestock.

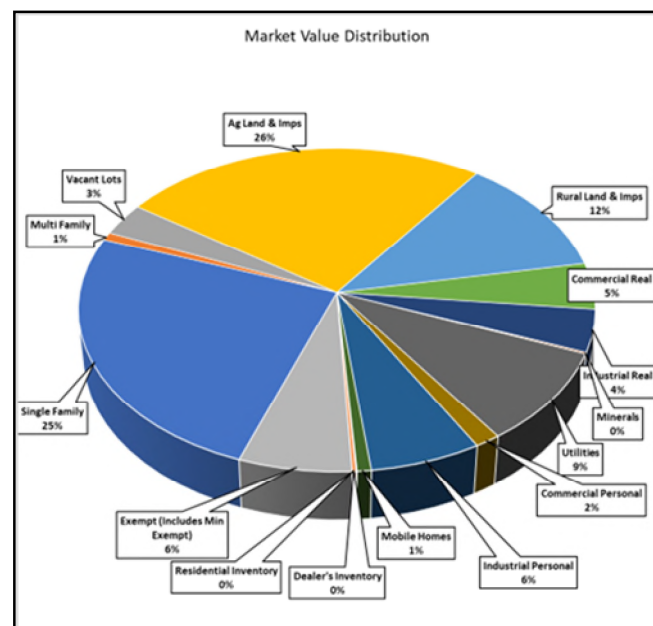
Improvements can generally be classified as:

- Single family residences,
- Mobile homes,
- Commercial buildings and personal property,
- Industrial buildings and personal property, and
- Farm/ranch associated buildings (sheds, barns, etc.).

The 2022 appraisal roll as of this report date has a total market value of \$8,746,797,956, an increase of \$1,834,651,544 under the certified value of \$6,912,146,412 for 2021.

The various properties in the county are classified, with total market value by class, as:

Property Type Description	Market Value
Single Family	2,186,886,505
Multi Family	69,102,355
Vacant Lots	285,996,079
Ag Land & Imps	2,225,520,931
Rural Land & Imps	1,048,544,687
Commercial Real	400,868,307
Industrial Real	372,878,400
Minerals	12,614,160
Utilities	811,285,270
Commercial Personal	126,371,190
Industrial Personal	552,972,950
Mobile Homes	69,654,630
Residential Inventory	3,989,250
Dealer's Inventory	20,035,850
Exempt	560,077,412
Total	8,746,797,956



Appraisal Operation Summary

Appraisers utilized the district’s GIS mapping software and the 2022 EagleView Pictometry imagery flown specifically under contract for the district to properly estimate acreage for ground coverings and soil classifications according to the NRCS Soil Survey.

Scheduled reappraisals and on-site property inspections were performed by appraisers to validate all information and property characteristics listed on the property record cards and made updates as necessary. New improvements were inspected on-site and added to parcel records.

The district conducted an internal ratio study to validate the accuracy of its mass appraisal system. Based upon the Mass Appraisal Standards adopted by the International Association of Assessing Officers, the statistics indicate that the district’s mass appraisal system is accurately and uniformly appraising property.

Property Discovery

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

- City building permits,
- Filed Material/Mechanic’s Liens,
- Mobile home installation reports,
- Septic tank permits,
- Electric connection reports,
- Advertisements,
- Railroad Commission Reports (oil/gas),
- Field discovery, and
- Public “word of mouth”.

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 commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

Residential Homestead

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on homesites on a maximum of 20 acres:

Jurisdiction	General	Over 65	Disability	100% DV	Surviving Spouse
City of Barry				100%	100%
City of Blooming Grove				100%	100%
City of Corsicana		\$8,000		100%	100%
City of Dawson				100%	100%
City of Emhouse				100%	100%
City of Frost				100%	100%

Jurisdiction	General	Over 65	Disability	100% DV	Surviving Spouse
City of Goodlow				100%	100%
City of Kerens				100%	100%
City of Rice		\$3,000		100%	100%
City of Richland				100%	100%
City of Streetman				100%	100%
Blooming Grove ISD	\$40,000	\$10,000 With Ceiling	\$10,000	100%	100%
Bynum ISD	\$40,000	\$10,000 With Ceiling	\$10,000	100%	100%
Corsicana ISD	\$40,000	\$10,000 With Ceiling	\$10,000	100%	100%
Dawson ISD	\$40,000	\$10,000 With Ceiling	\$10,000	100%	100%
Ennis ISD	\$40,000	\$10,000 With Ceiling	\$10,000	100%	100%
Fairfield ISD	\$40,000	\$10,000 With Ceiling	\$10,000	100%	100%
Frost ISD	\$40,000	\$10,000 With Ceiling	\$10,000	100%	100%
Hubbard ISD	\$40,000	\$10,000 With Ceiling	\$10,000	100%	100%
Kerens ISD	\$40,000	\$10,000 With Ceiling	\$10,000	100%	100%
Mildred ISD	\$40,000	\$10,000 With Ceiling	\$15,000	100%	100%
Rice ISD	\$40,000	\$10,000 With Ceiling	\$10,000	100%	100%
Wortham ISD	\$40,000	\$10,000 With Ceiling	\$10,000	100%	100%
Fairfield Hospital District	1% (min \$5,000)	\$5,000	\$5,000	100%	100%
Navarro County		\$15,000 With Ceiling		100%	100%
Navarro County Road & Bridge		\$15,000 With Ceiling		100%	100%
Navarro Flood Control	\$3,000	\$15,000 With Ceiling		100%	100%
Navarro College		\$15,000		100%	100%
Navarro Co ESD #1				100%	100%
Hill College				100%	100%
Henderson Co LID #3				100%	100%

State law requires all school districts to offer the over 65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions, creating a tax ceiling that prohibits tax increases on *existing homestead buildings*. (Any new areas added to the homesite will cause the ceiling to be readjusted and set in the subsequent tax year.)

By local option, Navarro County, Navarro County Road & Bridge, and Navarro County Flood Control offer the over 65 exemption with a tax ceiling as well. No other taxing jurisdictions have opted to offer tax ceilings to over 65 or disabled homeowners.

All homeowners who qualify for the residential homestead exemption are subject to the placement of a **homestead cap** on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value may 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 (as described above), disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veteran's Affairs. Current exemption amounts, as based upon these ratings, are:

Percentage Disability	Exemption Amount
10-29%	5,000
30-49%	7,500
50-69%	10,000
70-100%	12,000

Other Exemptions

Other commonly occurring exemptions are:

- Cemetery Exemptions,
- Religious Organizations,
- Primarily Charitable Organizations, and
- Veteran's Organizations.

Other less frequently occurring exemptions are allowable and described in Chapter 11, Property Tax Code.

Appeal Information

State law required the district to mail Notices of Appraised Value to property owners where:

- New property has been included for the first time on the appraisal roll,
- There has been an ownership change,
- There has been a change in taxable value of \$1,000 or more,
- The property filed a rendition statement of the property, or
- The property has been annexed or de-annexed to a taxing jurisdiction.

In compliance with these laws, the district prepared and delivered required notices for:

- Real Estate Parcels
- Commercial Personal Property Parcels, and
- Minera/Utility/Industrial Parcels

From those notices, 4,962 parcels were protested for the following reasons:

- | | |
|---|-------|
| • Market value or appraised value is incorrect | 3,839 |
| • Value is unequal when compared to other properties | 3,463 |
| • Property should not be taxed in a particular jurisdiction | 18 |
| • The CAD failed to send a required notice | 48 |
| • An exemption was incorrectly denied, modified, or cancelled | 81 |

- Incorrect determination of a change of use of land (“Ag Rollback”) 56
- Open Space Land Valuation was improperly denied, modified, or cancelled 99
- Owner’s name is incorrect 36
- Property description is incorrect 33
- Property should not be taxed in the CAD 31
- Other PTC 41 matters 901
- Temporary Disaster Damaged Exemption denied or modified 9
- Incorrect damage Assessment rating for property qualified for disaster exemption 9

The final results of these protests were:

- Protest Withdrawn 418
- Protest Settled 2,694
- Dismissed (by ARB) for failure to appear 48
- Board Change Made 100
- Board No Change Made 147

Certified Values

The table that follows effects the total market and taxable values for each jurisdiction within the district as of July 22, 2022.

Jurisdiction	Market Value	Adjustments	Certified Net Taxable	Certified Taxable of Protest	Certified Taxable Adjusted for Protest	Parcel Count
City of Barry	10,652,020	-2,292,289	8,359,731	0	8,359,731	154
City of Blooming Grove	73,439,400	-35,083,167	38,356,233	161,020	38,195,213	599
City of Corsicana	2,504,975,189	-484,728,649	2,020,246,540	0	2,020,246,540	13,492
City of Dawson	45,115,370	-10,232,704	34,882,666	205,260	34,677,406	651
City of Emhouse	7,801,540	-1,280,853	6,520,687	0	6,520,687	146
City of Frost	41,959,610	-13,933,755	28,025,855	0	28,025,855	488
City of Goodlow	11,268,800	-4,123,936	7,144,864	0	7,144,864	257
City of Kerens	99,757,602	-31,763,703	67,993,899	0	67,993,899	1,054
City of Rice	77,500,260	-13,078,964	64,421,296	0	64,421,296	864
City of Richland	17,709,830	-5,024,313	12,685,517	0	12,685,517	357
City of Streetman	1,850,280	-1,014,780	835,500	0	835,500	26
Fairfield Hospital Dist	283,251,226	-78,389,656	204,861,570	0	204,861,570	1,751
Navarro County	8,746,306,376	-3,823,951,838	4,922,354,538	1,915,438	4,920,439,100	50,717
Navarro College	8,745,995,536	-3,253,870,128	5,492,125,408	2,130,931	5,489,994,477	50,716
Navarro Co ESD#1	1,125,683,057	-518,184,531	607,498,526	130,075	607,368,451	6,733
Navarro Flood Control	8,746,306,376	-3,644,085,735	5,102,220,641	1,900,438	5,100,320,203	50,717
Navarro Road & Bridge	8,746,296,606	-3,568,749,427	5,177,547,179	1,915,438	5,115,631,741	50,716
Blooming Grove ISD M&O	966,463,050	-625,385,570	341,077,480	688,312	340,389,168	5,024

Jurisdiction	Market Value	Adjustments	Certified Net Taxable	Certified Taxable of Protest	Certified Taxable Adjusted for Protest	Parcel Count
Blooming Grove ISD I&S	966,463,050	-525,691,720	440,771,330	688,312	440,083,018	5,024
Bynum ISD	6,923,490	-5,991,230	932,260	0	932,260	37
Corsicana ISD	3,560,018,289	-1,252,687,521	2,307,330,768	0	2,307,330,768	19,477
Dawson ISD	676,981,362	-431,143,078	245,838,284	397,266	245,441,018	4,121
Ennis ISD	62,450,990	-32,854,685	29,596,305	0	29,596,305	191
Fairfield ISD	283,253,226	-111,296,630	171,956,596	0	171,956,596	1,751
Frost ISD	430,492,645	-196,537,158	233,955,487	0	233,955,487	1,997
Hubbard ISD	3,828,610	-3,314,820	513,790	0	513,790	19
Kerens ISD	1,125,567,797	-607,551,441	518,016,356	90,075	517,926,281	6,731
Mildred ISD	1,075,703,853	-417,318,671	658,385,182	539,785	657,845,397	7,397
Rice ISD	446,164,182	-212,968,303	233,195,879	0	233,195,879	3,419
Wortham ISD	108,952,012	-65,707,958	43,244,054	0	43,244,054	713
Hill College	6,923,490	-5,991,230	932,260	0	932,260	37
Henderson Co LID #3	3,260,850	-2,844,880	415,970	0	415,970	326

These values reflect an overall taxable value increase at certification of \$895,722,300 in the county, as compared to those of 2021. Certified taxable value increases can be attributed to the differences in the number of properties remaining under protest at certification along with the increases in market value of land and residential properties as determined by the district's analysis of sales information from the local real estate market.

Public Notice of Truth-In-Taxation

Recent changes regarding public notification of proposed taxes required the district to make some changes in the way this information was presented to the public. Notices of Appraised Value did not include tax estimates this year. The legislative intent on this change was to draw the focus on these notices to the appraised values rather than to the tax estimates based upon the previous year's rates.

Under the new law, the district was required to create a website specifically designed to provide all information associated with the Truth- In-Taxation process to the public in one place. The site includes:

- The Chief Appraiser's Certified Values for each parcel for 2022;
- The Tax Assessor's calculated "no new revenue rate," and "voter approval rate;"
- Each Taxing Jurisdiction's "proposed tax rate," and "adopted tax rate."
- Public Hearing Notices, and
- A mechanism to allow property owners to provide direct input to the governing bodies via email regarding the rate calculations and proposals.

The system allowed property owners to see what their taxes would be on their specific property at each of the rates published.

Taxpayers were made aware of the website by a notice mailed in early August, prior to any of the public hearings on tax rate proposals and adoptions.

Tax Rates

Using the taxable values as certified by the Chief Appraiser(s) and following the requirements of the Truth-In-Taxation Laws, the taxing jurisdictions adopted the following tax rates for 2022:

• City of Barry	0.351700
• City of Blooming Grove	0.377600
• City of Corsicana	0.528800
• City of Dawson	0.372600
• City of Emhouse	0.206000
• City of Frost	0.435100
• City of Goodlow	0.070700
• City of Kerens	0.620800
• City of Rice	0.500300
• City of Richland	0.255000
• City of Streetman	0.371342
• Blooming Grove ISD	0.924320
• Bynum ISD	1.072880
• Corsicana ISD	1.162000
• Dawson ISD	1.098760
• Ennis ISD	1.402900
• Fairfield ISD	1.077560
• Frost ISD	1.186900
• Hubbard ISD	1.426200
• Kerens ISD	1.174600
• Mildred ISD	1.054400
• Rice ISD	1.352760
• Wortham ISD	1.041500
• Navarro County	0.422600
• Navarro County Road & Bridge	0.087500
• Navarro County Flood Control	0.007200
• Fairfield Hospital District	0.156259
• Navarro County Emergency Service District #1	0.050000
• Hill College	0.080530
• Navarro College	0.107200
• Henderson County Levee Improvement District #3	1.585029