



# FREESTONE CENTRAL APPRAISAL DISTRICT 2025 ANNUAL REPORT

10/01/2025

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## Introduction

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The Freestone Central Appraisal District is a political subdivision of the State of Texas. The appraisal district's operations are governed by the State Constitution, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division.

## Mission

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The mission of Freestone Central Appraisal District is to discover, list, and appraise property as accurately, ethically, and impartially as possible to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The district must ensure 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

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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.

The board is elected by the votes of the taxing jurisdictions, except special districts, within the county. Elections are held every two years in odd-numbered years. 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 before their appointment. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve. The current members of the board are:

- Craig Dunlap - Chair
- Dan Ralstin, CTA, Tax Assessor/Collector – Secretary
- Lovie Whyte
- Sid Fryer
- Jerry Don Sanders
- Stanton Brown

**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) with the Texas Department of Licensing and Regulation or hold one of the following designations and obtain an RPA designation within five years:

- The Appraisal Institute's MAI designation
- The International Association of Assessing Offices AAS, CAE, or RES designations.

The Administrative District Judge appoints members of the Appraisal Review Board. ARB members serve two-year staggered terms. They must be certified and receive their education annually by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the Chief Appraiser. Their value decisions 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 aid 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

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The Freestone Central Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within the 873 square miles of Freestone County. The following are those taxing jurisdictions with territory situated in the district:

- Freestone County,
- City of Fairfield,
- City of Teague,
- City of Wortham,
- City of Streetman (split with Navarro County),
- Buffalo ISD (split with Leon County),
- Corsicana ISD (split with Navarro County),
- Dew ISD,
- Fairfield ISD (split with Navarro County),
- Mexia ISD (split with Limestone County),
- Oakwood ISD (split with Leon County),
- Teague ISD,
- Wortham ISD (Split with Limestone and Navarro Counties),
- Fairfield Hospital District (split with Navarro County), and
- Teague Hospital District.

## Certified Values

The table that follows reflects the total market and taxable values for each jurisdiction within the district as of July 25, 2025, the certification date.

Jurisdiction	Market	Adjustments	Certified Net Taxable	Certified Taxable of Protest	Certified Taxable Adjusted for Protest	Parcel Count
<b>County</b>	6,936,901,632	-3,139,456,506	3,797,445,126	31,331,500	3,828,776,626	163,811
<b>Fairfield City</b>	517,385,578	-151,861,432	365,524,146	3,081,776	368,605,922	4,734
<b>Streetman City</b>	24,317,295	-6,419,384	17,897,911	41,040	17,938,951	407
<b>Teague City</b>	287,111,965	-87,781,443	199,330,522	0	199,330,522	7,090
<b>Wortham City</b>	82,211,621	-25,461,302	56,750,319	482,990	57,233,309	952
<b>Buffalo ISD</b>	306,394,577	-180,846,706	125,547,871	528,518	126,076,389	4,805
<b>Fairfield ISD</b>	3,495,137,126	-1,877,642,834	1,617,494,292	30,239,335	1,647,733,627	44,966
<b>Oakwood ISD</b>	267,542,797	-130,617,711	136,925,086	0	136,925,086	1,700
<b>Corsicana ISD</b>	19,041,138	-11,219,134	7,822,004	0	7,822,004	42
<b>Dew ISD</b>	493,971,168	-244,964,906	249,006,262	603,970	249,610,232	25,236
<b>Teague ISD</b>	1,809,469,336	-965,315,031	844,154,305	986,675	845,140,980	100,519
<b>Wortham ISD</b>	541,926,065	-300,847,154	241,078,911	482,990	241,561,901	2,829
<b>Mexia ISD</b>	3,401,785	-251,385	3,150,400	0	3,150,400	16
<b>Fairfield Hospital</b>	3,495,137,126	-1,470,537,272	2,024,599,854	30,997,546	2,055,597,400	44,966
<b>Teague Hospital</b>	1,809,469,336	-768,896,364	1,040,572,972	986,675	1,041,559,647	100,519

## Property Types Appraised

The district is responsible for establishing and maintaining appraisal records for 163,811 real, personal, mineral, and industrial property records within the district. A total of \$64,040,016 was added to the appraisal roll for new improvements during the 2025 reappraisal cycle.

The county is situated in East-Central Texas, with its seat of Fairfield being situated approximately 90 miles south of Dallas, 150 miles north of Houston, and 60 miles east of Waco.

With the reduction of energy-related industry, both in electrical generation and gas production, the major employers in the county are associated with the W. R. Boyd Prison Unit, the BNSF Railway Company, local medical/rehab facilities, and the public schools in Dew, Fairfield, Teague, and Wortham. There are still a few industrial construction companies located in the area as well.

Much of the land is rural, with agricultural production the main use, making farming/ranching a notable occupation in the county. (*Source: Fairfield Industrial Development Corp.*)

Improvements can be classified as:

- Single-family residences,
- Mobile homes,
- Commercial buildings and personal property,
- Industrial buildings and personal property, and

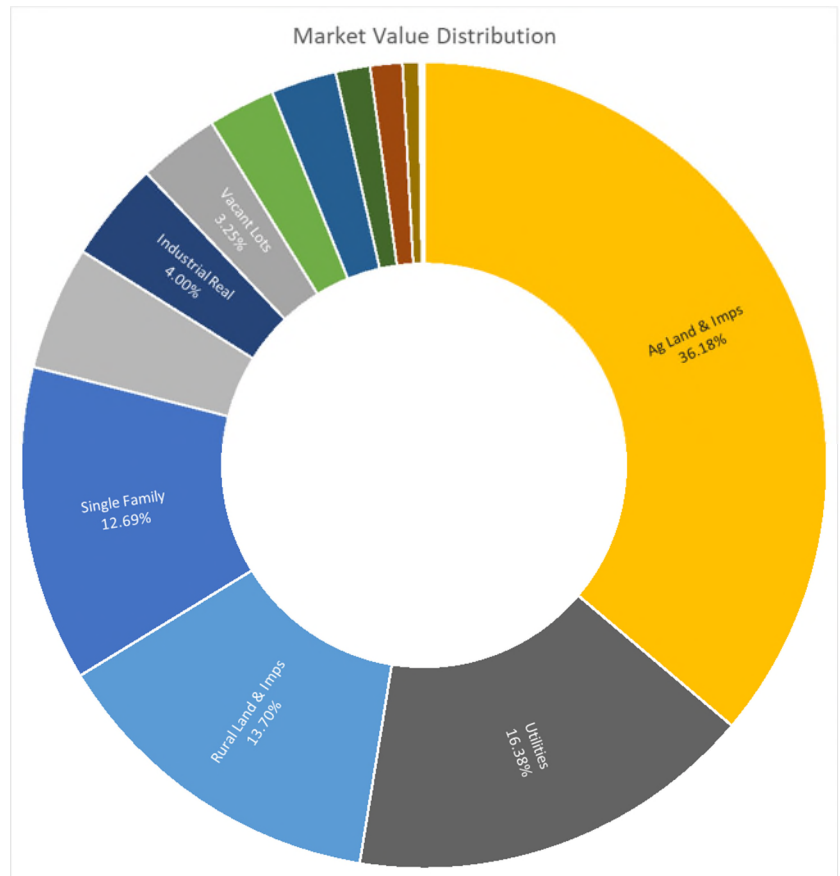
- Farm/ranch-associated buildings (sheds, barns, etc.).

The 2025 appraisal roll, as of the certification date, has a total market value of \$6,920,946,502, an increase of \$224,871,419 or three percent (3%) over the certified value of \$6,696,075,083 for 2024.

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

*(Jurisdiction 01 – Freestone County Recap Data)*

Property Type Description	Market Value	Percent of Total
A - Single Family	878,042,081	12.69%
B - Multi-family	6,538,301	0.09%
C - Vacant Lots	224,914,432	3.25%
D* - Ag Land & Imps	2,503,656,396	36.18%
E* - Rural Land & Imps	948,470,615	13.70%
F1 - Commercial Real	185,911,044	2.69%
F2 - Industrial Real	276,698,065	4.00%
G - Minerals	89,269,610	1.29%
J - Utilities	1,133,602,281	16.38%
L1 - Commercial BPP	46,997,753	0.68%
L2 - Industrial BPP	181,836,383	2.63%
M - Mobile Homes	95,292,355	1.38%
O - Residential Inventory	507,989	0.01%
S - Dealer's Inventory	5,294,694	0.08%
X* - Exempt	343,914,503	4.97%
<b>Total</b>	<b>6,920,946,502</b>	<b>1.00</b>



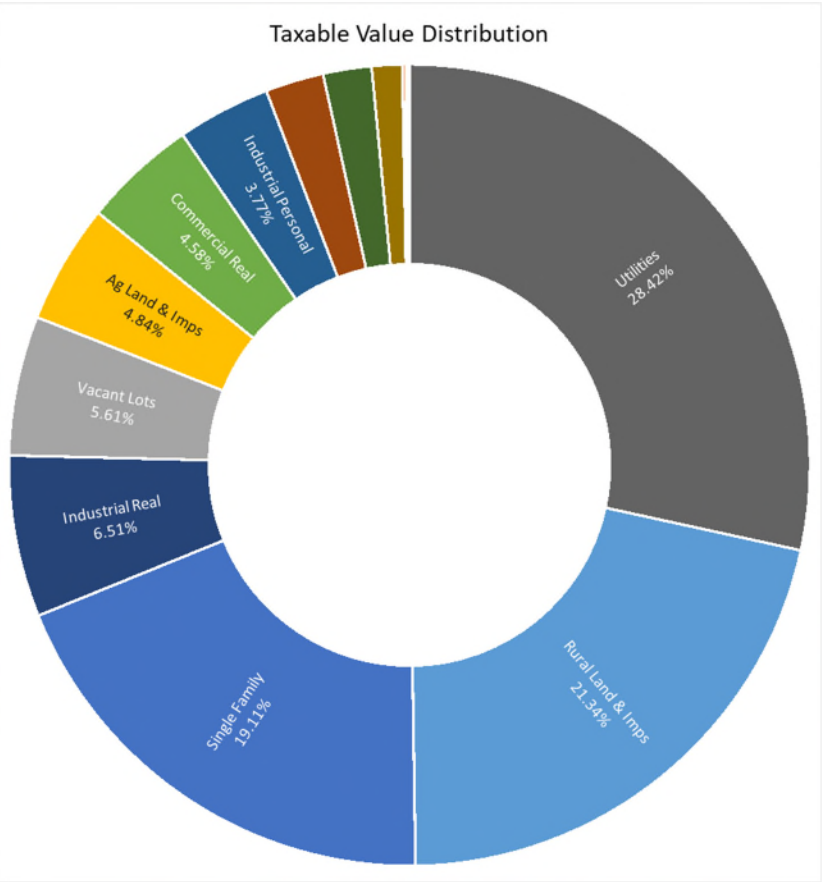
Taxable value is the market value less any exemption, special appraisal, or value limitation from the homestead appraisal cap or circuit breaker. Homestead properties are limited to a 10% increase in appraised value each year. Starting in 2024, the Texas Legislature enacted a 20% circuit breaker on non-homestead properties valued at less than \$5,000,000, excluding agricultural property and personal property. Taxable values will vary across the different taxing jurisdictions based on the different exemption amounts offered.

The 2025 appraisal roll, as of the certification date, has a total taxable value of \$3,797,445,126, an increase of \$216,059,536 or six percent (6%) over the certified value of \$3,581,385,590 for 2024.

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

*(Jurisdiction 01-Freestone County Recap Data)*

Property Type Description	Taxable Value	Percent of Total
A - Single Family	725,547,019	19.11%
B - Multi-family	5,215,139	0.14%
C - Vacant Lots	213,197,660	5.61%
D* - Ag Land & Imps	183,691,606	4.84%
E* - Rural Land & Imps	810,371,290	21.34%
F1 - Commercial Real	174,107,622	4.58%
F2 - Industrial Real	247,181,444	6.51%
G - Minerals	89,269,590	2.35%
J - Utilities	1,079,219,036	28.42%
L1 - Commercial BPP	46,484,354	1.22%
L2 - Industrial BPP	143,060,573	3.77%
M - Mobile Homes	74,377,996	1.96%
O - Residential Inventory	427,103	0.01%
S - Dealer's Inventory	5,294,694	0.14%
X* - Exempt	0	0.00%
Total	3,797,445,126	1.00



## Appraisal Operation Summary

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Appraisers utilized the district's GIS mapping software and the 2024-2025 oblique imagery flown specifically under contract for the district by EagleView, 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 make 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. A complete description of these statistics is contained in the district's *2025 Internal Ratio Study Report*.

The overall level of appraisal of the Freestone Central Appraisal District is stated as follows:

		95% Confidence Interval	
		Lower	Upper
Mean	1.00	0.99	1.01
Median	1.00		
Weighted Mean	0.98		
Coefficient of Dispersion	8.14		
Price-related Differential	1.02		
Absolute Deviation	28.72		
Standard Deviation	0.11		
Number of Sales	353		

## Property Discovery

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The district aggressively seeks to discover all newly constructed or added properties each year through the 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

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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 with a maximum of 20 acres:

*Exemption amounts for schools assume the passage of SB 4 & SB 23 in the November 2025 election.*

Jurisdiction	General	Over 65	Disability	100% DV	Surviving Spouse
Freestone County	1% (min 5,000)	60,000	60,000	100%	60,000
City of Fairfield		5,000	5,000	100%	5,000
City of Streetman				100%	
City of Teague		5,000	5,000	100%	5,000
City of Wortham				100%	
Buffalo ISD	140,000 plus 1% (min)	60,000	60,000	100%	60,000
Corsicana ISD	140,000	60,000	60,000	100%	60,000
Dew ISD	140,000	60,000	60,000	100%	60,000
Fairfield ISD	140,000	66,000	66,000	100%	66,000
Mexia ISD	140,000	60,000	60,000	100%	60,000
Oakwood ISD	140,000	60,000	60,000	100%	60,000
Teague ISD	140,000	60,000	60,000	100%	60,000
Wortham ISD	140,000	60,000	60,000	100%	60,000
Fairfield Hospital	1% (min 5,000)	5,000	5,000	100%	5,000
Teague Hospital				100%	

For school tax purposes, the over-65, disabled, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on *existing buildings*. (Any new areas added to the homesite will cause the ceiling to be readjusted and set in the subsequent tax year.)

Although Texas law allows it, none of the other taxing jurisdictions has adopted tax ceilings for 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 on the percentage rating as determined by the Department of Veterans' Affairs. Current exemption amounts, as based on 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

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

- A 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 the taxable value of \$1,000 or more,
- The property owner 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, 5,574 parcels were formally protested with a total protested notice value of \$1,997,804,092.

The results of these protests were:

Settled Informally	4,967
Withdrawn	191
Received Board Order	211
Dismissed for Failure to Appear	205

The total value decrease due to protests was \$63,013,772, or 3.15% of the value protested.

## Public Notice of Truth-In-Taxation

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The district provides for 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 2025.
- The Tax Assessor 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 view their tax assessment for their specific property at each of the published rates.

Taxpayers were made aware of the website by verbiage included on the Notice of Appraised Value and by a notice published in a newspaper.

## Tax Rates and Estimated Tax Levy

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.

Each taxing entity's cost share of funding the district is calculated using the adopted tax rates for the current tax year, applied to the certified taxable value as of July 25, to determine a tax levy. Each entity's cost share is based on the prorated percentage of the total amount of taxes levied in the district. The percentages indicated will be used for entity payment funding of the 2026 appraisal year budget for the district

Jurisdiction	Jurisdiction Code	2025 Total Tax Rate	Certified Taxable Value	Estimated Levy (Cert Value * Rate)	Percentage of Total Taxes Levied in County
Freestone County	01	0.33350000	3,828,776,626	12,768,970	27.06%
City of Fairfield	10	0.35174700	368,605,922	1,296,560	2.75%
City of Streetman	12	0.29240900	17,938,951	52,455	0.11%
City of Teague	13	0.54380500	199,330,522	1,083,969	2.30%
City of Wortham	14	0.58169800	57,233,309	332,925	0.71%
Buffalo I.S.D.	30	1.11050000	126,076,389	1,400,078	2.97%
Fairfield I.S.D.	31	0.97160000	1,647,733,627	16,009,380	33.93%
Oakwood I.S.D.	34	0.88130000	136,925,086	1,206,721	2.56%
Corsicana I.S.D.	35	0.86200000	7,822,004	67,426	0.14%
Dew I.S.D.	36	0.75750000	249,610,232	1,890,798	4.01%
Teague I.S.D.	37	0.66920000	845,140,980	5,655,683	11.99%
Wortham I.S.D.	38	0.85296000	241,561,901	2,060,426	4.37%
Mexia I.S.D.	39	1.08970000	3,150,400	34,330	0.07%
Fairfield Hospital District	60	0.13432300	2,055,597,400	2,761,140	5.85%
Teague Hospital District	61	0.05418600	1,041,559,647	564,380	1.20%

47,185,241