



# Freestone Central Appraisal District 2024 Annual Report

## Introduction

The Freestone Central Appraisal District is a political subdivision of the state. 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

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

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 votes of the taxing jurisdictions, except special districts, within the county. Elections are held every two years on 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 Institutes MAI designation
- The International Association of Assessing Offices AAS, CAE, or RES designations.

Members of the **Appraisal Review Board** are appointed by the Administrative District Judge. 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

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. 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, 2024, certification date.

Jurisdiction	Market	Adjustments	Certified Net Taxable	Certified Taxable of Protest	Certified Taxable Adjusted for Protest	Parcel Count
<b>County</b>	6,696,075,083	-3,115,177,423	3,580,897,660	487,930	3,581,385,590	153,113
<b>Fairfield City</b>	527,272,358	-167,585,233	359,687,125	0	359,687,125	4,881
<b>Streetman City</b>	21,275,530	-5,447,707	15,827,823	0	15,827,823	405
<b>Teague City</b>	293,369,674	-98,954,739	194,414,935	0	194,414,935	5,370
<b>Wortham City</b>	81,117,876	-27,803,532	53,314,344	0	53,314,344	957
<b>Buffalo ISD</b>	286,503,984	-176,196,243	110,307,741	0	110,307,741	4,918
<b>Fairfield ISD</b>	3,299,902,050	-1,800,823,606	1,499,078,444	207,073	1,499,285,517	43,537
<b>Oakwood ISD</b>	262,247,871	-126,411,052	135,836,819	0	135,836,819	1,571
<b>Corsicana ISD</b>	20,012,236	-12,154,022	7,858,214	0	7,858,214	43
<b>Dew ISD</b>	480,952,571	-232,498,919	248,453,652	142,157	248,595,809	23,226
<b>Teague ISD</b>	1,812,774,421	-932,006,240	880,768,181	0	880,768,181	91,254
<b>Wortham ISD</b>	530,229,492	-296,665,232	233,564,260	0	233,564,260	2,943
<b>Mexia ISD</b>	3,434,468	-192,260	3,242,208	0	3,242,208	16
<b>Fairfield Hospital</b>	3,299,902,050	-1,461,354,078	1,838,547,972	398,023	1,838,945,995	43,537
<b>Teague Hospital</b>	1,812,774,421	-760,631,650	1,052,142,771	0	1,052,142,771	91,254

## Property Types Appraised

The district is responsible for establishing and maintaining appraisal records for 153,113 real, personal, mineral, and industrial property records within the district. A total of \$52,612,249 was added to the appraisal roll for new improvements during the 2024 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:

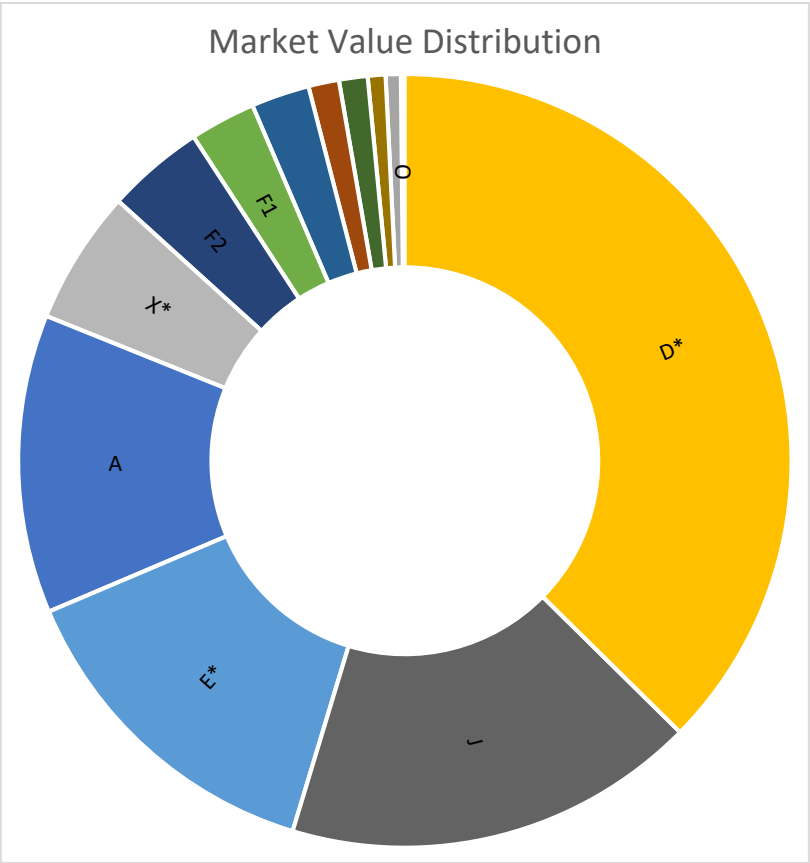
- Single family residences,
- Mobile homes,
- Commercial buildings and personal property,
- Industrial buildings and personal property, and
- Farm/ranch-associated buildings (sheds, barns, etc.).

The 2024 appraisal roll as of the certification date has a total market value of \$6,696,075,083 an increase of \$157,837,210 or four percent (4%) over the certified value of \$6,460,525,831 for 2023.

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	836,308,567	12.49%
B - multi-family	5,407,487	0.08%
C - Vacant Lots	42,149,630	0.63%
D* - Ag Land & Imps	2,503,363,041	37.39%
E* - Rural Land & Imps	933,627,412	13.94%
F1 - Commercial Real	184,408,814	2.75%
F2 - Industrial Real	273,771,371	4.09%
G - Minerals	86,047,880	1.29%
J - Utilities	1,157,823,195	17.29%
L1 - Commercial Personal	49,563,767	0.74%
L2 - Industrial Personal	162,601,589	2.43%
M - Mobile Homes	79,571,482	1.19%
O - Residential Inventory	385,164	0.01%
S - Dealer's Inventory	5,628,043	0.08%
X* - Exempt	375,417,641	5.61%
<b>Total</b>	<b>6,696,075,083</b>	



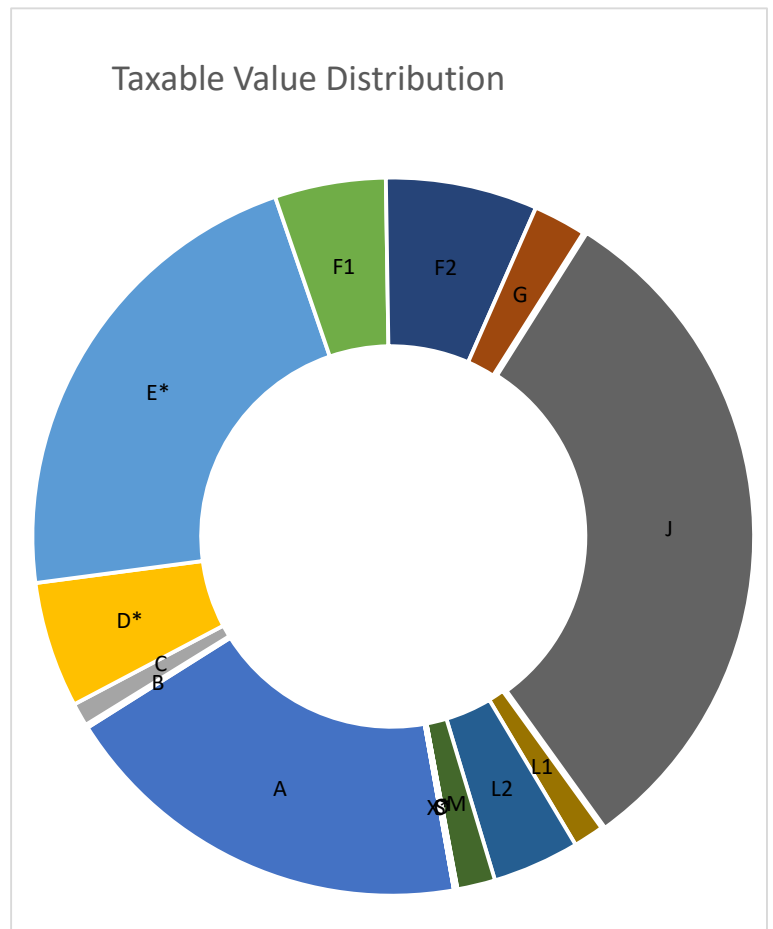
Taxable value is the market value less any exemption, special appraisal, or value limitation from the homestead appraisal cap or circuit breaker. Homestead properties are limited to a 10% increase in appraised value each year and starting in 2024 the Texas Legislature enacted a 20% circuit breaker on 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 different exemption amounts offered.

The 2024 appraisal roll as of the certification date has a total taxable value of \$3,582,724,428 an increase of \$23,761,478 or one percent (1%) over the certified value of \$3,558,962,950 for 2023.

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
<b>A - Single Family</b>	675,047,773	18.84%
<b>B - multi-family</b>	5,389,169	0.15%
<b>C - Vacant Lots</b>	37,292,515	1.04%
<b>D* - Ag Land &amp; Imps</b>	203,578,815	5.68%
<b>E* - Rural Land &amp; Imps</b>	781,090,354	21.80%
<b>F1 - Commercial Real</b>	179,353,188	5.01%
<b>F2 - Industrial Real</b>	245,419,762	6.85%
<b>G - Minerals</b>	85,093,411	2.38%
<b>J - Utilities</b>	1,113,959,132	31.09%
<b>L1 - Commercial Personal</b>	49,006,506	1.37%
<b>L2 - Industrial Personal</b>	140,541,019	3.92%
<b>M - Mobile Homes</b>	60,944,682	1.70%
<b>O - Residential Inventory</b>	380,059	0.01%
<b>S - Dealer's Inventory</b>	5,628,043	0.16%
<b>X* - Exempt</b>	0	0.00%
<b>Total</b>	<b>3,582,724,428</b>	



# Appraisal Operation Summary

Appraisers utilized the district’s GIS mapping software and the 2023-2024 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 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. A complete description of these statistics is contained in the district’s *2024 Internal Ratio Study Report*.

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

		95% Confidence Interval	
		Lower	Upper
Mean	1.02	0.99	1.03
Median	1.00		
Weighted Mean	1.00		
Coefficient of Dispersion	11.02		
Price-related Differential	1.02		
Absolute Deviation	38.52		
Standard Deviation	0.15		
Number of Sales	348		

# Property Discovery

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

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:

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	100,000 plus 1% (min)	10,000	10,000	100%	10,000
Corsicana ISD	100,000	10,000	10,000	100%	10,000
Dew ISD	100,000	10,000	10,000	100%	10,000
Fairfield ISD	100,000	16,000	16,000	100%	16,000
Mexia ISD	100,000	10,000	10,000	100%	10,000
Oakwood ISD	100,000	10,000	10,000	100%	10,000
Teague ISD	100,000	10,000	10,000	100%	10,000
Wortham ISD	100,000	10,000	10,000	100%	10,000
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 have 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 Veteran's 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

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, 8,919 parcels were formally protested with a total protested notice value of \$1,735,891,736.

The results of these protests were:

Settled Informally	6,629
Withdrawn	1,684
Received Board Order	135
Dismissed for Failure to Appear	471

The total value decrease due to protests was \$10,023,754 or .58% of the value protested.



# Public Notice of Truth-In-Taxation

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 2024.
- 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 see what their taxes would be on their specific property at each of the rates published.

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

## 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:

Jurisdiction	FCAD Jurisdiction Code	2024Total Tax Rate
Freestone County	01	0.321900
City of Fairfield	10	0.308700
City of Streetman	12	0.318700
City of Teague	13	0.533913
City of Wortham	14	0.473768
Buffalo I.S.D.	30	1.097500
Fairfield I.S.D.	31	0.975260
Oakwood I.S.D. *	34	0.88130
Corsicana I.S.D.	35	0.862000
Dew I.S.D.	36	0.757500
Teague I.S.D.	37	0.708410
Wortham I.S.D.	38	0.837900
Mexia I.S.D.	39	1.089700
Fairfield Hospital District	60	0.135374
Teague Hospital District	61	0.048693

*\*Oakwood ISD has a Voter Approval Tax Rate election in November to approve*