

# Castro County Appraisal District

## 2025 Annual Report

### Introduction

The Castro 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 operations of the appraisal district.

### Mission

The mission of Castro 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. 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)
- 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
- 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. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve. 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 and Regulation (TDLR).

Members to the Appraisal Review Board are appointed by the local administrative judge. ARB members serve two-year staggered terms and must be certified by the Texas Comptroller. Their duties are to:

1. Determine protests initiated by property owners
2. Determine challenges initiated by taxing units
3. Correct clerical errors in the appraisal records and the appraisal rolls
4. Act on motions to correct appraisal rolls under Section 25.25 of the Texas Property Tax Code
5. Determine whether an exemption or a partial exemption is improperly granted and whether land is improperly granted appraisal as provided by Subchapter C, D, E, or H, Chapter 23 of the Texas Property Tax Code
6. Take any other action or make any other determination that this title specifically authorizes or requires

Decisions made by the ARB regarding value are binding to the chief appraiser for the tax year protested and the following tax year.

The Ag Advisory Board is appointed by the Chief Appraiser at the advice and consent of the Board of Directors to aid in determining typical practices and standards for agricultural activities in the district. Members of the board serve staggered terms of 2 years, are required to meet at least once a year at the call of the Chief Appraiser and are not entitled to compensation.

### **Taxing Jurisdictions**

The Castro County Appraisal District is responsible for appraising all properties located within the boundaries of Castro County for the following taxing jurisdictions:

- Castro County
- Castro County Road & Bridge
- Castro County Hospital District
- High Plains Underground Water Conservation District #1
- City of Dimmitt
- City of Hart
- City of Nazareth
- Dimmitt ISD
- Hart ISD
- Nazareth ISD
- Happy ISD
- Hereford ISD
- Lazbuddie ISD
- Springlake-Earth ISD
- Amarillo Junior College District

## Property Types Appraised

Castro CAD contracts with Western Valuation & Consulting, LLC to appraise residential and commercial properties. Industrial, utility and pipeline properties (IUP), both real and personal, are appraised by Morgan Ad Valorem Services, Inc. Business personal, ag-use and all other types of property are appraised and maintained by the CAD. The following represents a summary of property types and their certified values for 2025:

Code	Property Type	Parcel Count	Appraised Value
A	Single Family Residence	1,847	\$170,948,980
B	Multifamily Residence	14	\$3,151,560
C	Vacant Lots and Land Tracts	307	\$1,580,020
D1	Qualified Open-Space Land	2,249	\$152,183,757
D2	Improvements on Qualified Open Space Land	466	\$14,423,460
E	Farm & Ranch, Real & Improvements	1,183	\$123,162,890
F1	Commercial Real Property	310	\$25,193,180
F2	Industrial and Manufacturing Real Property	113	\$506,061,220
H1	Tangible Personal Property: Personal Vehicles	276	\$10,584,500
J2	Gas Distribution System	37	\$8,923,000
J3	Electricity Company	36	\$95,562,680
J4	Telephone Company	31	\$3,377,500
J5	Railroad	6	\$6,285,760
J6	Pipeline Company	29	\$8,444,270
J8/9	Other Utility	5	\$615,650
L1	Commercial Personal Property	206	\$32,639,620
L2	Industrial and Manufacturing Personal Property	73	\$65,234,540
M	Tangible Other Personal, Mobile Homes	94	\$5,024,480
S	Special Inventory Tax	7	\$2,360,490
X	Totally Exempt Property	220	\$102,056,087

In Castro County, the average market value of a single-family residence homestead is \$134,832 and the average taxable value of a single-family residence homestead is \$111,148 for 2025.

## Property Discovery

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

- City building permits
- Field discovery
- Filed Material/Mechanic's Liens
- Mobile home installation reports
- Advertisements
- Realtor and Appraisers
- Aerial Imagery

## 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. The following chart represents the total exemption amounts available to homeowners who qualify for a residential homestead exemption:

	STATE MANDATED			OPTIONAL		
<u>County</u>	Regular	Over-65	Disability	Regular	Over-65	Disability
Castro County	None	None	None	None	\$3,000	None
<u>Cities</u>						
City of Dimmitt	None	None	None	None	None	None
City of Hart	None	None	None	None	None	None
City of Nazareth	None	None	None	None	None	None
<u>Schools</u>						
Dimmitt ISD	\$140,000	\$60,000	\$60,000	None	None	None
Hart ISD	\$140,000	\$60,000	\$60,000	None	None	None
Nazareth ISD	\$140,000	\$60,000	\$60,000	None	None	None
Happy ISD	\$140,000	\$60,000	\$60,000	None	None	None
Hereford ISD	\$140,000	\$60,000	\$60,000	None	None	None
Lazbuddie ISD	\$140,000	\$60,000	\$60,000	None	None	None
Springlake-Earth ISD	\$140,000	\$60,000	\$60,000	None	None	None
<u>Special</u>						
County Road & Bridge	\$3,000	None	None	None	None	None
County Hospital District	None	None	None	None	None	None
High Plains Water District	None	None	None	None	None	None
Amarillo Junior College District	None	None	None	None	None	None

For school tax purposes, the over-65 and over-65 surviving-spouse along with the disability and disability surviving spouse exemptions create a tax ceiling prohibiting increased taxes on existing land & improvements on the homesite portion of the property. (Any new areas added to the homesite will cause the ceiling to be readjusted and set in the subsequent tax year.) No other taxing entities other than the school districts offer the aforementioned ceiling.

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.

The residential homestead exemption allowable to disabled veterans with a 100% service-connected disability (DVHS) allows the homestead property of the disabled veteran to be totally exempt. This exemption is also available to the surviving spouse of the 100% disabled veteran (DVHSS). Disabled veterans are also allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemption amounts, based upon these ratings are:

<b>Disability Percentage</b>	<b>Exemption Amount</b>
10-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000

## 2025 Exemptions by Entity

Exemption	County		Road		Hospital		Water	
	Value	Count	Value	Count	Value	Count	Value	Count
Productivity Loss	\$793,815,658		\$793,815,658		\$793,815,658		\$773,272,698	
Homestead Cap Loss	\$31,198,206		\$31,198,206		\$31,198,206		\$31,085,219	
23.231 Cap Loss	\$31,577,482		\$31,577,482		\$31,577,482		\$31,463,438	
Abatements	\$287,923,990	2	\$287,923,990	2	\$287,923,990	2	\$0	0
Disabled Person	\$0	0	\$0	0	\$0	0	\$0	0
Disabled Veteran	\$267,028	30	\$267,028	30	\$267,028	30	\$267,028	30
DVHS/DVHSS	\$1,504,865	15	\$1,459,865	15	\$1,504,865	15	\$1,504,865	15
Chapter 313	\$0	0	\$0	0	\$0	0	\$0	0
Total Exemption	\$93,074,296	212	\$93,074,296	212	\$93,074,296	212	\$93,074,296	212
TPTC Sec 11.145	\$9,810	9	\$9,810	9	\$9,810	9	\$9,810	9
Homestead	\$0	0	\$3,964,682	1,322	\$0	0	\$0	0
Over 65	\$1,956,000	665	\$0	0	\$0	0	\$0	0
Exemption	Dimmitt City		Hart City		Nazareth City		Amarillo JC	
	Value	Count	Value	Count	Value	Count	Value	Count
Productivity Loss	\$523,390		\$94,470		\$0		\$52,486,750	
Homestead Cap Loss	\$13,156,770		\$2,311,420		\$2,448,000		\$689,371	
23.231 Cap Loss	\$8,691,878		\$4,008,309		\$2,632,875		\$2,295,381	
Abatements	\$0	0	\$0	0	\$0	0	\$0	0
Disabled Person	\$0	0	\$0	0	\$0	0	\$0	0
Disabled Veteran	\$75,024	12	\$48,000	4	\$36,004	4	\$0	0
DVHS/DVHSS	\$797,307	7	\$89,722	2	\$133,246	2	\$0	0
Chapter 313	\$0	0	\$0	0	\$0	0	\$0	0
Total Exemption	\$78,857,112	117	\$4,454,733	28	\$7,671,652	32	\$397,764	3
TPTC Sec 11.145	\$7,640	7	\$6,850	7	\$3,020	4	\$1,260	2
Homestead	\$0	0	\$0	0	\$0	0	\$0	0
Over 65	\$0	0	\$0	0	\$0	0	\$0	0
Exemption	Dimmitt ISD		Hart ISD		Nazareth ISD			
	Value	Count	Value	Count	Value	Count		
Productivity Loss	\$385,153,488		\$163,907,989		\$76,312,311			
Homestead Cap Loss	\$18,637,539		\$3,498,562		\$7,132,567			
23.231 Cap Loss	\$16,530,112		\$6,425,280		\$5,116,710			
Abatements	\$0	0	\$0	0	\$0	0		
Disabled Person	\$0	8	\$60,000	6	\$0	0		
Disabled Veteran	\$3,024	16	\$12,000	4	\$72,004	10		
DVHS/DVHSS	\$8,863	9	\$0	2	\$69,040	3		
Chapter 313	\$106,000,000	1	\$0	0	\$0	0		
Total Exemption	\$80,465,398	145	\$4,472,085	30	\$7,686,820	33		
TPTC Sec 11.145	\$8,020	8	\$6,850	7	\$3,020	4		
Homestead	\$70,852,281	883	\$11,958,962	192	\$23,081,244	199		
Over 65	\$3,644,411	443	\$390,652	96	\$1,839,222	102		
Exemption	Happy ISD		Hereford ISD		S-E ISD		Lazbuddie ISD	
	Value	Count	Value	Count	Value	Count	Value	Count
Productivity Loss	\$35,999,850		\$52,486,750		\$72,802,710		\$7,152,560	
Homestead Cap Loss	\$366,538		\$689,371		\$873,629		\$0	
23.231 Cap Loss	\$176,493		\$2,295,381		\$738,638		\$294,868	
Abatements	\$0	0	\$0	0	\$0	0	\$0	0
Disabled Person	\$0	0	\$0	0	\$0	0	\$0	0
Disabled Veteran	\$12,000	2	\$0	0	\$0	0	\$0	0
DVHS/DVHSS	\$0	1	\$0	0	\$0	0	\$0	0
Chapter 313	\$0	0	\$0	0	\$0	0	\$0	0
Total Exemption	\$0	0	\$397,764	3	\$52,229	1	\$0	0
TPTC Sec 11.145	\$10	1	\$1,260	2	\$0	0	\$1,470	1
Homestead	\$765,332	8	\$2,058,593	23	\$1,519,340	17	\$0	0
Over 65	\$0	3	\$141,687	12	\$0	9	\$0	0