HOUSTON COUNTY APPRAISAL

2025 ANNUAL REPORT

Introduction

The Houston County Appraisal District is a political subdivision of the state of Texas. 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 the Houston 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 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:

1. **The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)**
2. **The International Association of Assessing Officers (IAAO), and**
3. **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. The person's terms are not staggered. There is a term limit of a total of 10 years a person may serve as a board member.

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 (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members to the **Appraisal Review Board** are appointed by the Administrative Law Judge. ARB members serve two year staggered terms with limited terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the Appraisal District. 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 aid 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 Houston County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within the 1,237 square miles of Houston County. Following are those taxing jurisdictions:

- Houston County
- Crockett ISD
- City of Crockett
- Grapeland ISD
- City of Grapeland
- Lovelady ISD
- City of Lovelady
- Latexo ISD
- Kennard ISD (split with Trinity County)
- City of Kennard
- Groveton ISD (split with Trinity County)
- Elkhart ISD (split with Anderson County)
- Houston County Hospital District
- Grapeland Hospital District
- Emergency Service District #1
- Emergency Service District #2

Legislative Changes

There were legislative changes to the Property Tax Code during 2025 that affected the appraisal district's operations for 2025 and 2026. The next legislature session will be in 2027.

Property Types Appraised

The District is comprised of approximately 49,925 parcels. There is 1 major steel, 1 chemical, 1 plastic plant, 1 dog food manufacturer, 1 Lumber Mill and several oil related plants in Houston County. The natural gas and oil production are contributing to a large amount of tax revenue for the county. The majority of the oil and gas production is located in Lovelady ISD. The mineral, industrial and utilities contribute to approximately 30% of the tax roll.

The majority of the land not associated with minerals is rural with agricultural production the main use, making farming/ranching and timber production notable occupations in the county.

The following represents a summary of property types appraised by the district for 2025:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family Homes	5,571	778,201,410
B	Multi Family Homes	40	12,028,645
C	Vacant Land (<5 acres)	2,511	34,883,880
D1	Qualified Open Space "Ag" Land	14,498	275,863,080
E	Farm/Ranch Improvements	5,942	757,973,570
F1	Commercial Real Property	643	155,942,870
F2	Industrial Real Property	87	167,233,330
G	Oil/Gas/Minerals	3,115	43,891,402
J	Utilities	446	570,391,870
L1	Commercial Personal Property	759	42,251,600
L2	Industrial Personal Property	327	183,036,410
M1	Mobile Homes	1,353	68,640,060
O	Residential Inventory	48	160,040
S	Dealer's Special Inventory	11	2,163,660
X	Exempt Property	4,718	613,985,225

Appraisal Operation Summary

Appraisers utilized the district's GIS mapping software and the 2025 IP Imagery to properly estimate acreage for ground coverings and soil classifications according to the NRCS Soil Survey.

District appraisers continued to make on-site inspections of improvements according to its Reappraisal Plan (as adopted in September 2025) and use Pictometry to locate property in isolated locations.

Cost tables for all improvements were reviewed and updated by sales analysis or Marshall Swift as of January 1, 2025 and the district's cost tables were updated and modified where needed.

Local Appraisal Sales Ratio Study Analysis

The appraisal district is required by the Texas Property Tax Code to appraise all taxable property at market value as of January 1st of each year. The sales ratio determines the degree of uniformity and the median level of appraisal district within major categories of properties.

- Residential Median Ratio – 1.043
- HCAD does not perform ratio studies for Commercial or Agricultural sales due to the small number of sales producing unreliable results.

Based upon the Mass Appraisal Standards adopted by the International Association of Assessing Officers, the above 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" and
- Social media

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% Disabled Veteran	Over 55 Surviving Spouse
Houston County	20% $5,000 min	10,000	10,000	100%	10,000
City of Crockett	20% $5,000 min	9,000		100%	9,000
City of Grapeland		*		100%	
City of Kennard				100%	
City of Lovelady				100%	
Crockett ISD	140,000	60,000	60,000	100%	60,000
Grapeland ISD	140,000	60,000	60,000	100%	60,000
Lovelady ISD	140,000	60,000	60,000	100%	60,000
Kennard ISD	140,000	60,000	60,000	100%	60,000
Latexo ISD	140,000	60,000	60,000	100%	60,000
Elkhart ISD	140,000	60,000	60,000	100%	60,000
Groveton ISD	140,000	60,000	60,000	100%	60,000
Houston Co Hosp	20%	60,000	60,000	100%	60,000
Grapeland Hosp				100%	
ESD#1				100%	
ESD#2				100%	

For school tax purposes, the over 65, disability, 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.)*

- Per Texas law Grapeland City has adopted a tax ceiling for over 65 and disabled beginning 2012.

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 exemptions 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
- 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.
- Every third year is a reappraisal year.

In compliance with these laws in 2025 the district prepared and delivered required notices for all property owners in the county. There were 1,040 protested and 176 went to the Board of Review.

- Market Value Excessive 54
- Other 41.41 Matters (Ag Value) 03
- Mineral/Industrial 02
- Unequal 39
- Lack Jurisdiction 0

The final changes that were made:

- Market Value Excessive/Unequal 15
- Other 41.41 Matters (Ag Value) 03
- No Shows 78
- No Change 80
- Settled informally 503

Certified Values

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 25, 2025 summarized as follows:

Jurisdiction	Market Value	Taxable Value
Houston County	35,564,822,411	2,578,027,876
Houston County ESD #1	798,461,277	726,300,747
Houston County ESD #2	2,130,295,736	1,651,772,361
Houston County Hospital	2,776,006,724	1,999,831,929
Grapeland Hospital	788,815,417	717,098,817
City of Crockett	603,845,838	428,094,168
City of Grapeland	158,645,304	129,893,794
City of Kennard	24,967,970	18,598,850
City of Lovelady	42,154,200	37,497,160
Crockett ISD	1,139,900,258	731,698,432
Grapeland ISD	788,815,417	588,884,627
Kennard ISD	578,457,603	188,033,875
Latexo ISD	393,909,470	293,900,624
Lovelady ISD	640,990,763	444,432,023
Elkhart (Ho Co Only)	9,645,860	8,114,110
Groveton ISD	23,789,990	17,463,270

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 2025:

Houston County	0.4230	Crockett ISD	0.8491	Groveton ISD	0.7819*
Houston Co Hosp	0.1100	Grapeland ISD	0.9219	Elkhart ISD	0.9911
City of Crockett	0.6808	Latexo ISD	0.8259	Grapeland Hosp	0.009731
City of Grapeland	0.3449	Lovelady ISD	0.8259	Ho Co ESD #1	0.033685
City of Kennard	0.1017	Kennard ISD	0.6669	Ho Co ESD #2	0.064319
City of Loveland	0.3436				

*Groveton ISD TRE

Chief Appraiser:

Carey Minter

Deputy Chief Appraiser:

Johnny Ivy

Board of Directors:

Kathi Calvert, Chairman
Tod English
Tommy Lundy
Brittani Womack
Brandon Bridges
Willie Kitchen

Board of Review:

Lois Ball
Barrett Reiss
Kelly Sebastian
Daniel Almquist

Houston County Appraisal District
1512 B E Loop 304
P O Box 112
Crockett, Texas 75835

Houston County Appraisal District

Monthly Bills and Financial Statements

September 2025

Approved this 27th day of October 2025.

Chairman

Secretary

Member

Member

Member

Member