HOUSTON COUNTY APPRAISAL

2026 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 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,
- Approving 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. Tax Code 6.035 term limits only apply to counties with a population of less than 120,000.

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 has been 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 district's appraisal 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. Natural gas and oil production are contributing to a large amount of tax revenue for the county. Most of the oil and gas production is in Lovelady ISD. The mineral, industrial and utilities contribute to approximately 30% of the tax roll.

Most 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 2026:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family Homes	5,606	790,623,490
B	Multi Family Homes	38	12,389,875
C	Vacant Land (<5 acres)	2,491	31,869,740
D1	Qualified Open Space "Ag" Land	14,819	3,707,939,150
E	Farm/Ranch Improvements	6047	784,493,670
F1	Commercial Real Property	642	158,786,543
F2	Industrial Real Property	93	183,640,640
G	Oil/Gas/Minerals	4,843	25,113,950
J	Utilities	444	579,894,200
L1	Commercial Personal Property	1011	45,340,340
L2	Industrial Personal Property	328	215,572,200
M1	Mobile Homes	1,405	74,750,540
O	Residential Inventory	48	160,040
S	Dealer's Special Inventory	12	2,172,940
X	Exempt Property	1131	631,596,180

Appraisal Operation Summary

Appraisers utilized the district's GIS mapping software and the 2026 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 their Reappraisal Plan (as adopted in October 2026) 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, 2026, 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 2026, the district prepared and delivered required notices for all property owners in the county. 839 protested and 401 went to the Board of Review.

- Market Value Excessive 347
- Other 41.41 Matters (Ag Value) 03
- Mineral/Industrial 01
- Unequal 50
- Lack Jurisdiction 0

The final changes that were made:

- Market Value Excessive/Unequal 112
- Other 41.41 Matters (Ag Value) 03
- No Shows 36
- No Change 250
- Settled informally 438

Certified Values

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 25, 2026, summarized as follows:

Jurisdiction	Market Value	Taxable Value
Houston County	3,011,174890	2,765,629,261
Houston County ESD #1	785,609,130	774,715,840
Houston County ESD #2	1,722,372,694	1,698,110,894
Houston County Hospital	2,239,110,144	2,043,337,804
Grapeland Hospital	775,161,490	764,607,900
City of Crockett	469,785,010	424,014,280
City of Grapeland	132,308,390	130,149,270
City of Kennard	18,954,220	18,674,190
City of Lovelady	38,936,877	37,896,587
Crockett ISD	985,514,643	746,025,677
Grapeland ISD	775,611,532	621,345,772
Kennard ISD	269,970,187	191,062,077
Latexo ISD	397,507,682	307,599,496
Lovelady ISD	549,379,076	435,486,866
Elkhart (Ho Co Only)	10,203,520	8,700,260
Groveton ISD	23,103,500	17,413,900

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 2026:

Houston County	0.4230	Crockett ISD	0.8454	Groveton ISD	0.6619
Houston Co Hosp	0.1200	Grapeland ISD	0.9042	Elkhart ISD	1.2324
City of Crockett	0.7668	Latexo ISD	0.8131	Grapeland Hosp	0.009731
City of Grapeland	0.3277	Lovelady ISD	0.8559*	Ho Co ESD #1	0.03146
City of Kennard	0.0972	Kennard ISD	0.6669	Ho Co ESD #2	0.074609
City of Loveland	0.3376				

*Lovelady 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
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Crockett, Texas 75835

Houston County Appraisal District

2026 Annual Report

Board Approval

APPROVED THIS 28th DAY OF October, YEAR 2026

Chairman

Member

Member

Member

Member

Member