

# 2024 Annual Report



## **Jones County Appraisal District**

1137 E Court Plaza

PO Box 348

Anson, TX 79501

(325) 823-2422

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## EXECUTIVE SUMMARY

Jones County Appraisal District  
PO Box 348  
1137 E. Court Plaza  
Anson, TX 79501  
Phone: (325) 823-2422

I would like to present the 2024 Annual Report of the Jones County Appraisal District. This Annual Report for 2024 has been prepared to provide specific information to give the reader a better understanding of the district's activities. It highlights the results of our operations and the major initiatives we have undertaken in 2024.

We recognize that we have a responsibility to provide complete, accurate and timely information to the taxing jurisdictions and clear, concise and easily understood information to the property owners. We are committed to providing excellent customer service, with professionalism and integrity in all aspects of our operations, because we work for you.

Thank you for taking time to review this Annual Report.

Tammy Smith, RPA, CCA, RTA, CTA  
Chief Appraiser



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## PURPOSE

This report serves as the official annual appraisal report for the Jones County Appraisal District, located at 1137 E Court Plaza, Anson, TX 79501. This report provides property owners, taxing units, and other interested parties with information concerning the appraisal activities for the year including but not limited to: general information about the appraisal district, taxing entities in Jones County, number and type of accounts the District appraises, market and taxable values, appeals, arbitration and litigation.

## GENERAL INFORMATION

Appraisal Districts were formed by the Texas legislature in 1979. Senate Bill 621 required that appraisal districts be established for the purpose of appraising property for ad valorem tax purposes. Appraisal districts (the district) are a local government political subdivision of the state, responsible for appraising property within the boundaries of each county. Prior to the creation of the central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property values. *The appraisal district is not a taxing entity and does not set tax rates.* Appraisal districts are independent of the taxing entities but are governed by a board of directors which are elected by the taxing entities elected officials.

*The Texas Property Tax Code* requires that the district be managed by a professional staff with training and education prescribed by the State of Texas and overseen by the Texas Department of Licensing and Regulation. All appraisers must be registered with the TDLR and must complete courses and exams to become a Registered Professional Appraiser and maintain that designation. The Chief appraiser is responsible for managing the District's administrative and appraisal operation. The Board of Directors approves and reviews the budget and expenditures over the course of each fiscal year. Additionally, they appoint the Appraisal Review Board (ARB), Agricultural Advisory Board and the Tax Payer Liaison Officer (if one is required by state statute).

## GOVERNANCE

The appraisal district is governed by a Board of Directors whose primary responsibilities include the following:

- ❖ Establish the district's office
- ❖ Appoint the Chief Appraiser
- ❖ Approve the district's budget annually
- ❖ Contract for necessary services
- ❖ Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- ❖ Approve contracts with appraisal firms to perform appraisal services for the district
- ❖ Other statutory duties

To be eligible to serve on the board of directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of

appointment. Members of the Board of Directors will serve two-year terms beginning in January of even-numbered years.

The Chief Appraiser is the chief administrator of the Appraisal District and is appointed by the Board of Directors. The Chief Appraiser must be certified as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Appraisal Review Board members are appointed by the District Judge. To serve on the ARB, an individual must be a resident of the district and must have resided in the district for at least two years. The Jones County Appraisal Review Board (ARB) is responsible by statute for the hearing and rendering a determination of taxpayer protests and taxing entity challenges.

Agricultural Advisory Board members are appointed by the Board of Directors at the recommendation of the Chief Appraiser to aide him or her in determining typical practices and standards for agricultural activities in the District.

## **BOARD OF DIRECTORS**

The Board of Directors of the Jones County Appraisal District consists of five voting members. The Directors are elected by all of the Counties, Cities, School Districts and other entities that are allowed to petition to participate in the voting process.

### **Board members include:**

Dale Spurgin, Chairman

Jim Bailey, Vice-Chairman

Eugene Griffith, Secretary

Jim Astin

Pete Klein

Tucker Teague

## **AD VALOREM TAX SYSTEM**

The property assessment system is a complex and technical profession vital to the financial health of local government and school districts. The District's principal task is to identify and appraise all taxable properties within its jurisdiction (the county boundaries), and administer exemptions and special appraisals. The appraisal of properties within the districts jurisdiction collectively creates the tax base that all taxing jurisdictions utilize to collect their revenue for daily operations and public services. The District is funded by the taxing jurisdictions based on the amount of taxes levied in each taxing unit. As required by *The Texas Property Tax Code* appraisal districts appraise

all property whether residential, commercial, or business personal property at its fair market value as of January 1<sup>st</sup>. The District determines the market value of a property using mass appraisal standards and techniques which comply with Uniform Standards of Professional Appraisal Practices (USPAP). The same appraisal methods and techniques shall be used in appraising the same or similar kinds of property. Jones County Appraisal District has contracted Eagle Property Tax Appraisal & Consulting, Inc. for field inspections and appraisals of residential, commercial and agricultural properties within the County. The District employs the services of Pritchard & Abbott, an appraisal firm to appraise all minerals, industrial and oil/gas related facilities, pipelines, industrial personal property and utilities.

## **TAXING UNITS**

The Jones County Appraisal District is responsible for appraising all properties for each of the 21 taxing jurisdictions that have territory located within the approximately 900 square miles of Jones County. Following are those taxing jurisdictions with territory located in the district:

### **Counties:**

Jones County

### **Cities:**

City of Abilene

City of Anson

City of Hamlin

City of Hawley

City of Lueders

City of Stamford

### **School Districts:**

Abilene ISD\*

Anson ISD

Hamlin CISD\*

Hawley ISD

Lueders-Avoca ISD

Merkel ISD\*

Paint Creek ISD\*

Roby ISD\*

Stamford ISD\*

Trent ISD\*

**Other Districts:**

Anson Hospital District

Hamlin Hospital District

Stamford Hospital District

\*These entities overlap into adjoining counties and only the portion of these districts located within the boundaries of Jones County are appraised by this district.



## LEGISLATIVE CHANGES

Jones County Appraisal District reviews all legislation that may affect the Appraisal District's operations. Once laws are passed, JCAD responds in a timely manner updating records, forms and/or procedures.

## ROLL INFORMATION

The 2024 appraisal roll for Jones County Appraisal District indicated a total of 25,044 parcels. A breakdown of the number of parcels contained in the major property categories is shown below:

- ❖ Homesites: 7,397
- ❖ Mineral Interests: 2,567
- ❖ Agriculture Land: 5,655
- ❖ Commercial Properties: 1,297

The following charts indicate the total appraised Market Value and Net Taxable Value for each of the taxing entities located in Jones County and appraised by the District as well as a breakdown of appraisal information within the District by state PTD code.

## Appraisal Value information

• Jurisdiction	Average Home Value	New Construction	Market Value	Assessed Values	Exemption loss
County					
<b>Jones</b>	\$125,526	\$10,656,890	\$1,324,669,857	\$1,296,256,390	\$28,413,460
City					
<b>Abilene</b>	\$206,161	\$849,800	\$82,249,534	\$71,125,194	\$11,124,340
<b>Anson</b>	\$116,372	\$362,670	\$120,425,720	\$118,408,070	\$2,017,650
<b>Hamlin</b>	\$121,883	\$127,220	\$83,430,140	\$82,319,980	\$1,110,160
<b>Hawley</b>	\$133,184	\$1,007,870	\$46,857,190	\$42,905,740	\$3,951,450
<b>Lueders</b>	\$63,836	\$0	\$8,525,140	\$8,047,940	\$477,200
<b>Stamford</b>	\$115,303	\$847,200	\$120,824,570	\$118,424,690	\$2,399,880
Schools					
<b>Abilene ISD</b>	\$209,681	\$741,160	\$120,774,964	\$88,633,650	\$32,141,314
<b>Anson ISD</b>	\$116,372	\$1,875,720	\$309,051,704	\$318,504,194	\$87,939,430
<b>Clyde-Hamby ISD</b>	\$178,876	\$97,240	\$43,106,306	\$30,465,906	\$12,640,400
<b>Hamlin CISD</b>	\$122,145	\$201,430	\$142,980,604	\$101,065,154	\$41,915,450
<b>Hawley ISD</b>	\$130,754	\$4,545,390	\$362,570,180	\$256,254,250	\$106,315,930

Lueders-Avoca ISD	\$63,288	\$1,848,080	\$84,203,556	\$69,508,166	\$14,695,390
Merkel ISD	\$217,309	\$172,510	\$83,262,552	\$61,237,612	\$22,024,940
Paint Creek ISD	\$126,660	\$41,900	\$5,231,570	\$4,611,570	\$620,000
Roby ISD	\$113,370	\$193,840	\$2,580,410	\$2,315,330	\$265,080
Stamford ISD	\$115,303	\$847,200	\$177,180,180	\$114,813,350	\$62,366,830
Trent ISD	\$207,626	\$92,420	\$13,849,846	\$12,093,196	\$1,756,650
Other Districts					
Anson Hospital District	\$116,372	\$683,050	\$322,220,238	\$318,216,828	\$4,003,410
Hamlin Hospital District	\$122,145	\$741,630	\$239,287,082	\$237,044,482	\$2,242,600
Stamford Hospital District	\$131,119	\$4,802,450	\$502,769,538	\$493,167,988	\$9,601,550
*exemption loss includes 20% circuit breaker loss					

## 2024 Property Types Appraised

LAND CODE	COUNT	MARKET
A1- REAL RES SINGLE FAMILY	3,755	\$ 376,630,070
A2- REAL RES MOBILE HOME	202	\$ 8,773,710
A3- RES LOT WITH MISC IMP	125	\$ 1,301,460
<b>A-TOTAL</b>	<b>4,082</b>	<b>\$ 386,705,240</b>
B1- APARTMENTS	4	\$ 797,340
B2- DUPLEX, TRIPLEX, FOURPLEX	3	\$ 228,590
<b>B-TOTAL</b>	<b>7</b>	<b>\$ 1,025,930</b>
C1- REAL VACANT LOTS	2,062	\$ 6,847,350
<b>C-TOTAL</b>	<b>2,062</b>	<b>\$ 6,847,350</b>
D1- QUALIFIED AG LAND	5,655	\$ 18,916,100
D2- AG RELATED IMPROVEMENTS	914	\$ 44,889,760
<b>D-TOTAL</b>	<b>6,569</b>	<b>\$ 63,805,860</b>
E- UNQUALIFIED LAND	1,175	\$ 60,518,940
E1- RESIDENTIAL RURAL	2,202	\$ 412,210,240
E2- RURAL WITH MOBILE HOME	673	\$ 73,479,630
E3- RURAL LAND WITH MISC IMP	92	\$ 6,798,900
<b>E-TOTAL</b>	<b>4,142</b>	<b>\$ 553,007,710</b>
F1- REAL COMMERCIAL	731	\$ 55,569,140
F2- REAL INDUSTRIAL	72	\$ 125,676,160
<b>F-TOTAL</b>	<b>803</b>	<b>\$ 181,245,300</b>
G1- MIN	2,567	\$ 49,688,090
<b>G-TOTAL</b>	<b>2,567</b>	<b>\$ 49,688,090</b>
	13	
J2- GAS COMPANIES		\$ 6,724,510
J3- ELECTRIC COMPANIES	82	\$ 176,600,390
J4- TELEPHONE COMPANIES	82	\$ 9,366,150
J5- RAILROADS	17	\$ 42,610
J6- PIPELINES	154	\$ 29,530,980
J6A- PIPELINES - OTHER PE	6	\$ 461,580
J7- OTHER	22	\$ 917,790
J8- OTHER	8	\$ 337,730
<b>J-TOTAL</b>	<b>384</b>	<b>\$ 223,981,740</b>

L1-	TANGIBLE PERSONAL PR	617	\$	35,415,970
L2-	TANBIBLE PERSONAL PR	1	\$	100
L2A-	INDUS.- VEHICLES, 1	60	\$	2,822,960
L2B-	FIND DESCRIPTION	3	\$	42,910
L2C-	INDUS.- INVENTORY &	37	\$	5,776,950
L2D-	INDUS.- TRAILERS	75	\$	2,349,670
L2E-	FIND DESCRIPTION	1	\$	15,020
L2G-	INDUS.- MACHINERY &	168	\$	11,511,880
L2H-	INDUS.- LEASED EQUIP	16	\$	754,080
L2I-	FIND DESCRIPTION	1	\$	12,000
L2J-	FURNITURE & FIXTURES	59	\$	434,970
L2L-	INDUS.- STORAGE TANK	16	\$	1,616,670
L2M-	INDUS.- VEHICLES, TO	36	\$	623,070
	<b>L-TOTAL</b>	<b>1,090</b>	<b>\$</b>	<b>61,376,250</b>
M1-	PERSONAL MOBILE HOME	565	\$	48,126,140
M2-	PERSONAL HOUSE	1	\$	9,080
	<b>M-TOTAL</b>	<b>566</b>	<b>\$</b>	<b>48,135,220</b>
S-	SPECIAL INVENTORY	10	\$	10,482,650
	<b>S-TOTAL</b>	<b>10</b>	<b>\$</b>	<b>10,482,650</b>
X-	EXEMPT PROPERTIES	2,762	\$	116,681,780
	<b>X-TOTAL</b>	<b>2,762</b>	<b>\$</b>	<b>116,681,780</b>
	PRODUCTIVITY VALUE LOSS		\$	905,829,520
	ALL PTD TOTAL		\$	1,296,256,390

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## PROPERTY DISCOVERY

Jones County Appraisal District establishes procedures to ensure that accurate data is collected, analyzed, and utilized improve appraisal accuracy, discover new real and personal property and effectively and efficiently execute the duties required to serve taxing entities with the District's area of responsibility.

### Data Collection

- ❖ Each JCAD employee is expected to collect information on activity within the District that may have bearing on JCAD Activities.
- ❖ JCAD reviews and analyzes all data in order to develop required reports and to generate an accurate appraisal roll.

#### Real Property

- ❖ Office Review:
  - ❖ sales questionnaires
  - ❖ property owner renditions
  - ❖ deed records
  - ❖ local fee appraisers
  - ❖ builders
  - ❖ realtors
  - ❖ maps
  - ❖ other appraisal records
- ❖ Field Inspections:
  - ❖ new construction
  - ❖ remodeling
  - ❖ demolition

#### Ownership / Exemption

- ❖ Field inspection (verifying property meets exemption standards)
- ❖ deed records
- ❖ plat records
- ❖ newspaper (obituaries)
- ❖ application update requests
- ❖ questionnaires
- ❖ other appraisal records

#### Field Inspections:

- ❖ new businesses locations

#### Personal Property

- ❖ Office Review:
  - ❖ property owner renditions
  - ❖ accounting records
  - ❖ financial statements
  - ❖ newspaper, press releases, trade journals
  - ❖ telephone and city directories
  - ❖ legal news, building permits, assumed name certificates
  - ❖ sales tax list
  - ❖ vehicle registration
  - ❖ aircraft registration
  - ❖ business directories
  - ❖ local fee appraisers
  - ❖ realtors
  - ❖ other appraisal records

### Examples of Data Collection Process

- ❖ Jones County Appraisal District, in accordance with the Reappraisal Plan inspects properties for new additions and for new properties each year. Properties with changes such as additions, swimming pools, new out buildings, etc., are conducted by an on-site inspection. Aerial photos are also used when available.

- ❖ Information from the Jones County Clerk's office is received weekly, containing deed records, Mechanics Liens, Septic Permits, Bills of Sale, plats, maps, surveys, and Assumed Name Certificates.
- ❖ Sales and property information is gathered from property owners through questionnaires, and local realtors and fee appraisers as available.
- ❖ Newspapers are checked weekly for new businesses and realty ads for attributes, remodels and new improvements.
- ❖ Local water departments are contacted annually for new water meters.
- ❖ Volunteer fire departments are contacted annually for destroyed or damaged structure reports

Once the data is received, the property where physical data is questioned or requires reviewing is identified and coded for inspection.

## 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.

Jurisdiction	Percent	General	Over 65	Over 65 Freeze	Disability	Disability Freeze	100% Disabled Veteran
<b>County</b>							
<b>Jones</b>	0%	\$0	\$ 0	YES	\$ 0	YES	100%
<b>City</b>							
<b>Anson</b>	0%	\$0	\$0	NO	\$0	NO	100%
<b>Hamlin</b>	0%	\$0	\$0	NO	\$0	NO	100%
<b>Hawley</b>	0%	\$0	\$15,000	NO	\$0	NO	100%
<b>Lueders</b>	0%	\$0	\$5,000	NO	\$0	NO	100%
<b>Stamford</b>	0%	\$0	\$0	NO	\$0	NO	100%
<b>Schools</b>							
<b>Anson ISD</b>	0%	\$100,000	\$10,000	YES	\$10,000	YES	100%
<b>Hamlin CISD</b>	0%	\$100,000	\$10,000	YES	\$10,000	YES	100%
<b>Hawley ISD</b>	0%	\$100,000	\$10,000	YES	\$10,000	YES	100%
<b>Lueders-Avoca ISD</b>	0%	\$100,000	\$10,000	YES	\$10,000	YES	100%
<b>Stamford ISD</b>	0%	\$100,000	\$10,000	YES	\$10,000	YES	100%
<b>Other Districts</b>							
<b>Anson Hospital District</b>	0%	\$0	\$0	NO	\$0	NO	100%
<b>Hamlin Hospital District</b>	0%	\$0	\$0	NO	\$0	NO	100%
<b>Stamford Hospital District</b>	0%	\$0	\$0	NO	\$0	NO	100%

Properties receiving a general homestead exemption may qualify for a limited appraised value. The limited appraised value will not exceed 110% of the prior year's appraised value. 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, disabled veterans are 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, as based upon these ratings are as follows:

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

**The surviving spouse and minor children of a member of the armed services who dies while on active duty will receive a \$5,000 exemption.**

### Other Exemptions

Other commonly occurring exemptions are:

- ❖ Cemetery Exemptions
- ❖ Religious Organizations
- ❖ Charitable Organizations
- ❖ Veteran's Organization

Other less frequently occurring exemptions are allowable and described in Chapter 11, Property Tax Code.

**Resident homestead of surviving spouse of first responder killed in line of duty.**

## APPEAL INFORMATION

Following guidelines established by state law, notices of appraised value are typically mailed to property owners if:

- ❖ The appraised value of the property changes by more than \$1,000 from what it was in the preceding year
- ❖ The appraised value of the property is greater than the value rendered by the property owner
- ❖ The property was not on the appraisal roll in the preceding year
- ❖ The property has had an ownership change

In 2024, the district prepared and delivered notices of appraised value for approximately:

- ❖ 18,840 real property parcels

❖ 1,370 commercial personal property parcels

From those notices, approximately 632 parcels were protested.

## TAX RATES

Using the taxable values as certified by the Chief Appraiser and following the requirements of the Truth in Taxation Laws, the taxing jurisdictions adopted the following tax rates:

ENTITY	2018	2019	2020	2021	2022	2023	2024
Jones County	0.694718	0.674805	0.625985	0.618948	0.550786	0.536555	0.558096
City of Anson	1.19	1.19	1.1898	1.1330	1.0729	0.9988	0.978540
City of Hamlin	0.929020	0.944565	0.974434	0.974434	0.974434	0.902181	0.852647
City of Hawley	0.40610	0.43858	0.4500	0.4700	0.44000	0.380435	0.378655
City of Lueders	0.570598	0.53501	0.566380	0.482571	0.486399	0.423227	0.430874
City of Stamford	0.9813325	0.9813325	0.9813325	0.9813325	0.9813325	0.981333	0.928083
Anson Hospital District	0.391428	0.382261	0.36800	0.3500	0.350359	0.353006	0.367099
Hamlin Hospital District	0.484932	0.462645	0.445434	0.430238	0.329703	0.301219	0.312838
Stamford Hospital District	0.432217	0.406859	0.370577	0.350716	0.358326	0.324771	0.348919
Anson ISD	1.3844	1.2871	1.2307	1.1153	1.0679	0.882500	0.920200
Hamlin ISD	1.3950	1.3450	1.3314	1.3284	1.21960	0.969600	0.950500
Hawley ISD	1.36	1.27835	1.1788	1.1703	1.1279	0.942500	0.980200
Lueders-Avooca ISD	1.245	1.1433	1.0971	1.0842	0.9949	0.896300	0.888000
Stamford ISD	1.48	1.37835	1.3647	1.3018	1.2818	1.076300	1.063000



For more information, visit our website:

**[www.jonescad.org](http://www.jonescad.org)**

For additional copies write:

JCAD

PO Box 348

Anson, TX 79501

The Jones County Appraisal District is an equal opportunity employer and does not discriminate on the basis of race, color, religion, sex, national origin, age, or disability in employment or in the provision of any services, programs or activities.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling (325) 823-2422

Send us an email telling us what you think  
at **[jonescad@jonescad.org](mailto:jonescad@jonescad.org)**