JONES COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2023

The Jones County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Jones County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The local taxing units such as your County, School, Cities, and Hospital District, set a tax rate from your property tax appraisal issued by the Appraisal District. The Jones CAD serves the following taxing units:

Entity	Market Value	Taxable Value
Jones County	2,534,131,230	1,247,035,894
Abilene ISD	137,464,630	84,766,960
Anson ISD	744,743,140	212,435,090
Clyde ISD	75,963,030	29,612,380
Hamlin ISD	314,961,590	115,685,120
Hawley ISD	510,194,490	242,355,270
Lueders-Avoca ISD	230,016,170	67,961,090
Merkel ISD	170,732,570	59,913,800
Paint Creek ISD	8,905,070	4,808,160
Roby ISD	7,731,120	1,990,400
Stamford ISD	296,318,590	107,172,120
Trent ISD	37,100,580	11,998,620
City of Abilene	99,281,000	68,642,564
City of Anson	169,324,580	112,341,130
City of Hamlin	115,238,580	75,053,620
City of Hawley	56,162,380	40,367,540

City of Lueders	12,376,420	7,433,100
City of Stamford	146,490,580	106,318,290
Anson Hospital	484,922,990	335,768,530
Hamlin Hospital	553,305,080	244,772,680
Stamford Hospital	865,423,930	470,844,964

The District maintains approximately 25,799 parcels with property types of residential, commercial, business, utilities, and pipelines. Our school districts go into various counties such as Haskell, Shackelford, Fisher and Stonewall. Trent, Roby, Paint Creek, Merkel, Clyde, and Abilene schools and Abilene City all come within our county boundaries.

Exemption Data: The district has various exemptions for which taxpayers may qualify, such as the standard residential homestead exemption and the over-65 residential homestead exemption. You may only apply for residence homestead on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county. This can transfer to the new county in which you reside.

EXEMPTION DATA:

ENTITY	HOMESTEAD	OVER-65 OR DISABLED
Abilene ISD	40,000 plus 5,000 or 5%	10,000
Anson ISD	40,000	10,000
Clyde ISD	40,000	10,000
Hamlin ISD	40,000	10,000
Hawley ISD	40,000	10,000
Lueders-Avoca ISD	40,000	10,000
Merkel ISD	40,000	10,000

Paint Creek ISD	40,000	10,000
Roby ISD	40,000	10,000
Stamford ISD	40,000	10,000
Trent ISD	40,000	10,000
City of Abilene	5,000 or 15%	15,000
City of Hawley		15,000
City of Lueders		5,000

DISABLED VETERANS	AMOUNT	PERCENTAGE
DV1	5,000	1-29
DV2	7,500	30-49
DV3	10,000	50-69
DV4	12,000	70 & above
DVHS	TOTALLY EXEMPT	100%

The DVHS applies only to the General Homestead Exemption

PER \$100 OF VALUE
.5365550
1.032600
0.882500
0.916400
0.969600
0.942500
0.896300
0.872400
0.869200
1.042500
1.076300
1.020300
0.732800
0.998800
0.902181

City of Hawley	0.380435
City of Lueders	0.423227
City of Stamford	0.981333
Hamlin Hospital	0.301219
Stamford Hospital	0.324771
Anson Hospital District	0.353006

Jones CAD's average collection rate is 96-98%. We work with our taxpayers to maximize the collections for the entities. For delinquent taxes, the District offers a plan that taxpayers may pay in monthly payments. Payments may also be submitted by debit or credit cards.

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

The Jones CAD Ag Advisory Board just adopted a 25 acre minimum in October, 2021 to qualify for 1-D-1 Open Space Special Valuation.

Jones County Appraisal District endeavors to stay up to date with drought declarations by the governor. When such declarations are made, Jones County Appraisal District does not change eligibility of open-space agricultural land.

The PROPERTY VALUE STUDY

The Texas Property Tax Code requires that all property be appraised at 100% market value. The property value study is conducted biannually by the State Comptroller's Office to estimate the taxable property value in each school district and to measure the performance of appraisal districts. If the appraisal district is within a 5% margin of error, the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid. All the school districts in Jones CAD last PVS performed by the State Comptroller's Office was in 2022. The 2022 ratios are shown below by category breakdown per school district.

RATIO STUDY ANALYSIS FOR 2022

CATEGORY	ISD	RATIO
(A)		
Single Family Residences	Anson ISD	1.1355
	Hamlin ISD	0.9634
	Hawley ISD	1.0583
	Lueders-Avoca ISD	1.0032
	Stamford ISD	0.9727
	Merkel ISD	N/A
(C)		
Vacant Lots	Anson ISD	N/A
	Hamlin ISD	N/A
	Hawley ISD	N/A
	Lueders-Avoca ISD	N/A
	Stamford ISD	N/A
	Merkel ISD	N/A

(D1) Agricultural Rural Land	Anson ISD Hamlin ISD Hawley ISD Lueders-Avoca ISD Stamford ISD Merkel ISD	0.8121 0.7657 0.8602 0.7940 0.7399 0.7800
(E) Rural Land	Anson ISD Hamlin ISD Hawley ISD Lueders-Avoca ISD Stamford ISD Merkel ISD	1.0145 0.7629 0.8601 0.8328 1.0291 1.0483
(F1) Commercial	Anson ISD Hamlin ISD Hawley ISD Lueders-Avoca ISD Stamford ISD Merkel ISD	0.9540 0.9081 N/A N/A 0.8812 N/A
(G) Oil, Gas, Minerals	Anson ISD Hamlin ISD Hawley ISD Lueders-Avoca ISD Stamford ISD Merkel ISD	N/A 1.0183 N/A N/A N/A N/A
(J) Utilities	Anson ISD Hamlin ISD Hawley ISD Lueders-Avoca ISD Stamford ISD Merkel ISD	0.9715 0.9386 0.9586 0.9899 1.0171 0.9724