

CROSBY CENTRAL APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2022

Crosby Central 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 appointed by the taxing units within the boundaries of Crosby 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 the County, School, Cities, Hospital District, and Groundwater Conservation District set a tax rate from your property tax appraisal issued by the Appraisal District. Crosby CAD serves the following taxing units:

Entity:	Market Value	Taxable Value
Crosby County	1,156,422,804	414,151,924
Road & Bridge	1,156,422,804	410,696,698
City of Crosbyton	57,424,292	45,099,459
City of Ralls	57,535,165	43,989,677
City of Lorenzo	40,485,604	34,554,362
Crosbyton CISD	482,387,834	112,155,034
Ralls ISD	309,819,684	128,123,011
Lorenzo ISD	359,355,369	168,327,928
Crosby County Hospital District	1,156,422,804	443,082,624
High Plains Water District	907,878,194	535,338,538

Crosby Central Appraisal District maintains approximately 8,909 parcels with property types of residential, commercial, business, utilities, and pipelines. Our school district's go into various counties such as Garza, Lubbock, and a small part of Petersburg ISD comes 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. 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.

ENTITY:	HOMESTEAD	OVER-65 OR DISABLED
Crosbyton CISD	State Exemption 40,000	State Exemption 10,000
Ralls ISD	State Exemption 40,000	State Exemption 10,000
Lorenzo ISD	State Exemption 40,000	State Exemption 10,000
Road & Bridge	State Exemption 3,000	
City of Ralls		Optional over-65 or Disabled 3,000
DISABLED VETERANS	PERCENTAGE	
DV1	10-29%	State Exemption \$5,000
DV3	30-49%	State Exemption \$7,500
DV5	50-69%	State Exemption \$10,000
DV7	70% and greater	State Exemption \$12,000
DVHS	TOTALLY EXEMPT	100% exempt from all property taxes

The DVHS applies only to the General Homestead Exemption

2022 TAX RATES PER ENTITY PER \$100 OF VALUE

Crosby County	.5350	Crosbyton CISD	1.2907
Road & Bridge	.1050	Ralls ISD	.9441
City of Crosbyton	.653482	Lorenzo ISD	.8649
City of Ralls	.834976	Crosby County Hospital District	.1600
City of Lorenzo	.858309	High Plains Water District	.004686

Crosby CAD’s average collection rate is 100 %. 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. The District offers a plan that allows property owners to pay monthly payments for the upcoming year and this money is placed in an escrow account and held until the year’s taxes become due, as long as the first payment is made prior to January 1. Payments may also be submitted by debit or credit cards.

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Because of Senate Bill 771, there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than the normal time period.

PROPERTY VALUE STUDY

The property value study is conducted 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.

The State Comptroller's will perform a Ratio Study Analysis for School Districts in Crosby County in the 2022 appraisal year.

RATIO STUDY ANALYSIS FOR 2020

CATEGORY	ISD	RATIO
A. Single Family Residences	Crosbyton CISD	.9232
B. Multi-Family Residences	Crosbyton CISD	N/A
C1. Vacant Lots	Crosbyton CISD	N/A
D1. Rural Land	Crosbyton CISD	1.0094
D2 Real Property Farm & Ranch	Crosbyton CISD	N/A
E. Real Property Non-Qualified	Crosbyton CISD	1.0317
F1 Commercial Real	Crosbyton CISD	1.0107
F2 Industrial Real	Crosbyton CISD	N/A
G. Oil, GAS, Minerals	Crosbyton CISD	N/A
J. Utilities	Crosbyton CISD	N/A
L1 Commercial Personal	Crosbyton CISD	N/A
L2 Industrial Personal	Crosbyton CISD	N/A
M. Other Personal	Crosbyton CISD	N/A
S. Special Inventory	Crosbyton CISD	N/A

The PVS found Crosbyton CISD values to be valid, and local value was certified.

CATEGORY	ISD	RATIO
A. Single Family Residences	Ralls ISD	.8939
B. Multi-Family Residences	Ralls ISD	N/A
C1. Vacant Lots	Ralls ISD	N/A
D1. Rural Land	Ralls ISD	.9697
D2 Real Property Farm & Ranch	Ralls ISD	N/A
E. Real Property Non-Qualified	Ralls ISD	.9663
F1 Commercial Real	Ralls ISD	N/A
F2 Industrial Real	Ralls ISD	N/A
G. Oil, GAS, Minerals	Ralls ISD	1.0286
J. Utilities	Ralls ISD	N/A

L1 Commercial Personal	Ralls ISD	N/A
L2 Industrial Personal	Ralls ISD	N/A
M. Other Personal	Ralls ISD	N/A
S. Special Inventory	Ralls ISD	N/A

The PVS found Ralls ISD values to be valid, and local value was certified.

CATEGORY	ISD	RATIO
A. Single Family Residences	Lorenzo ISD	.9296
B. Multi-Family Residences	Lorenzo ISD	N/A
C1. Vacant Lots	Lorenzo ISD	N/A
D1. Rural Land	Lorenzo ISD	.9582
D2 Real Property Farm & Ranch	Lorenzo ISD	N/A
E. Real Property Non-Qualified	Lorenzo ISD	1.0220
F1 Commercial Real	Lorenzo ISD	N/A
F2 Industrial Real	Lorenzo ISD	N/A
G. Oil, GAS, Minerals	Lorenzo ISD	1.0124
J. Utilities	Lorenzo ISD	N/A
L1 Commercial Personal	Lorenzo ISD	N/A
L2 Industrial Personal	Lorenzo ISD	N/A
M. Other Personal	Lorenzo ISD	N/A
S. Special Inventory	Lorenzo ISD	N/A

The PVS found Lorenzo ISD values valid, and local value was certified.

Crosby Central Appraisal District
 Partial Exemptions by Taxing Jurisdictions
 (as of Certification)

State Mandated

<u>County</u> Number of Exemptions	Homestead	Over-65	Disabled Person	Disabled Veterans
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Crosby County	0	0	0	47 1,196,822
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Cities

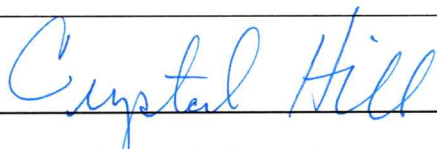
Crosbyton	0	0	0	10 242,835
Ralls	0	148 432,810	24 66,000	14 226,489
Lorenzo	0	0	0	6 78,210

Schools

Crosbyton CISD	470 16,083,507	202 1,301,394	37 146,833	18 240,567
Ralls ISD	442 15,248,341	181 1,183,809	26 134,364	18 336,058
Lorenzo ISD	272 9,647,899	97 670,474	21 99,552	11 156,481

Special District

Hospital	0	0	0	47 1,196,822
Water	0	0	0	43 1,051,426



Crystal Hill, RPA Chief Appraiser