

CROSBY CENTRAL APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2021

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	991,114,614	377,428,936
Road & Bridge	991,114,614	373,936,111
City of Crosbyton	50,245,564	40,074,460
City of Ralls	51,313,330	40,554,163
City of Lorenzo	36,058,713	31,120,304
Crosbyton CISD	412,362,705	112,443,583
Ralls ISD	260,751,014	125,230,149
Lorenzo ISD	313,689,282	146,310,909
Crosby County Hospital District	991,114,614	408,815,686
High Plains Water District	810,948,269	532,929,835

The District maintains approximately 9,013 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.

EXEMPTION DATA:

ENTITY:	HOMESTEAD	OVER-65 OR DISABLED
Crosbyton CISD	State Exemption 25,000	State Exemption 10,000
Ralls ISD	State Exemption 25,000	State Exemption 10,000
Lorenzo ISD	State Exemption 25,000	State Exemption 10,000
Road & Bridge	State Exemption 3,000	
City of Ralls		over 65 3,000

DISABLED VETERANS	PERCENTAGE	
DV1	10-29%	
DV3	30-49%	
DV5	50-69%	
DV7	70% and greater	
DVHS	TOTALLY EXEMPT	100%

The DVHS applies only to the General Homestead Exemption

2021 TAX RATES PER ENTITY PER \$100 OF VALUE

Crosby County	.5650	Crosbyton CISD	1.3153
Road & Bridge	.1050	Ralls ISD	.9634
City of Crosbyton	.690025	Lorenzo ISD	.9636
City of Ralls	.907346	Crosby County Hospital District	.1606
City of Lorenzo	.90340	High Plains Water District	.0051

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.

The 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.

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	48 1,341,769
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Cities

Crosbyton	0	0	0	10 256,709
Ralls	0	147 429,810	25 69,000	15 225,944
Lorenzo	0	0	0	7 189,521

Schools

Crosbyton CISD	480 11,066,867	211 1,611,546	36 222,711	16 291,514
Ralls ISD	440 10,176,667	180 1,416,667	27 194,919	19 384,384
Lorenzo ISD	277 6,463,569	101 867,149	20 149,280	13 255,462

Special District

Hospital	0	0	0	48 1,341,769
Water	0	0	0	46 1,233,109

