Eastland County Appraisal District



2024 Annual Report

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The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of The Texas Constitution defines five basic rules for property taxes:
Property taxes must be equal and uniform Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions".
There are limited exceptions to this rule, such as productivity value for agricultural land. Each property must have a single appraised value.
All property is taxable unless federal or state law exempts it from taxation Property owners have the right to reasonable notice of increases in the appraised value of their property.

The Texas Legislature created the Eastland County Appraisal District in 1979. Senate Bill 621 required that an appraisal district be established in each county for appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property with county boundaries. Prior to the creation of 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 value.

Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

If you have questions about information contained in this report, contact Randy Clark – Chief Appraiser/Administrator. Email <u>randy@eastlandcad.org</u> Phone (254)629-8597.

METHODS AND PROCEDURES STUDY

2011 was the first round of examinations by the State Comptroller's office of Eastland County Appraisal District's operations. The methods and assistants' program is a review that study's the governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology of each appraisal district. The Eastland County Appraisal District passed every aspect of the study, but exceeded expectations in several and received a positive response to every question studied.

RATIO STUDIES

The last ratio study completed for the entire County of Eastland by the State Comptroller was released in January 2023. The composite ratio for the entire District were set at 99%. The coefficient of dispersion (a measurement of consistency of appraisal) measured 12.26%, which is in the range that the international standards require. The price related differential measured 1.03 indicating that lower and higher priced properties were appraised at similar levels. The next PVS study (2024) for Eastland County will be released at the end of January 2025

RATIO STUDY BY SCHOOL

Each school district was checked in the 2024 ratio study to ensure accuracy of appraisals throughout the county. Appraisal Districts have the right to appeal the states findings and have the ratio study corrected. The ratios by school for 2024 are as follows:

School Name	Ratio
Cisco ISD	96.52
Rising Star ISD	1.04
Eastland ISD	96.99
Gorman ISD	93.69
Ranger ISD	94.96

REAL ESTATE APPRAISAL ACTIVITY FOR 2024

The appraisers for the district began field inspections in August, 2023. They inspected the condition of properties, confirmed dimensions and classifications, and checked for additions to improvements. The work within the City of Cisco, Rising Star were all inspected and completed in December and rural properties were all inspected by the end of February. Analysis of subdivisions and neighborhoods began in mid-February and completed by mid-March. Data for commercial property was gathered and analyzed based on the income approach to value as well as cost and comparable sales methods. The final value estimates completed for all real estate by the end of March and checked for accuracy through various processes. Values were mailed to property owners on April 10, 2024.

NEW IMPROVEMENT VALUES FOR 2024 BY SCHOOL DISTRICT

The following values are from new improvements added to the appraisal roll for 2024.

Cisco ISD	\$10,469,230	Rising Star ISD	\$2,969,830
Eastland ISD	\$9,360,310	Gorman ISD	\$2,328,570
Ranger ISD	\$4,443,730		

MINERAL VALUES

Pritchard & Abbott in Fort Worth Texas appraises the mineral Interests in Eastland County. The 2024 mineral interest appraised values decreased from the 2023 mineral interest appraised values by approximately 28% due primarily to a decrease in the county average gas price of approximately 46% from the 2023 tax year to the 2024 tax year. The oil price used in the 2024 appraisals was relatively flat from the 2023 tax year to the 2024 tax year. The produced volumes of oil were flat from the 2023 tax year to the 2024 tax year down approximately 5% from the 2023 tax year to the

2024 tax year. Engineering software analyzes the produced volumes of each lease and assists in determining a production profile for each producing lease. The resulting data is used to generate an appraised value using the discounted cash flow methodology.

BUSINESS PERSONAL PROPERTY AND UTILITIES

All business personal property used in the production of income in Texas is taxable. Taxpayers are required to render their taxable property to the appraisal district. Taxable items include inventory, furniture, fixtures, equipment, and vehicles. Inventory is taxable at its cost. Other assets are taxed based on their depreciated values. The renditions are due by April 15th with exceptions of a written request approved and granted until May 15th. After receiving the renditions, the personal property appraiser checks the renditions for accuracy and enters the data into the computer assisted mass appraisal system. After all renditions have been entered, the appraiser checks all current accounts to ensure that they have been rendered appropriately. The notices of value for BPP are generally mailed around May 15.

APPEALS PROCESS

The appeals process begins in May after the first notices have been mailed. Appraisers work with taxpayers who have questions about their value. Through shared information, most of the values are settled informally. In 2024, 1266 parcels had an appeal filed. Of that number, 215 parcels were protested before the appraisal review board and received an order. 108 parcels received some adjustments and 107 parcels were denied adjustments.

COLLECTION PROCESS

Tax statements were mailed to property owners on October 1th, 2024. Peak periods of collections occurred in late October due to the 3% discount offered by Eastland City, Eastland ISD, Eastland Hospital, Eastland County, Carbon City, Rising Star City and Gorman City at the end of December for mortgage companies and persons wanting to get their federal income tax deduction for 2024 and at the end of January to avoid delinquency. Current taxes are remitted to the Eastland County Appraisal District Tax Collection account and checks are mailed to each jurisdiction for the amount collected. The Eastland County delinquent tax accounts for 2023 were turned over to McCreary Veselka, Bragg and Allen. Eastland County Appraisal District collects Eastland County, Eastland Memorial, Eastland City, Eastland ISD, Rising Star City, Rising Star ISD, Cisco City, Cisco ISD, Cisco College, Ranger City, Ranger ISD, Ranger College, Gorman City and Carbon City. The delinquent law firm then notifies property owners in July of the foreclosure process.

FINANCIAL REPORT

The 2024 fiscal year will be completed December 31 and the District auditor, Cam Gulley will complete an audit and report his findings to the Board of Directors at a later date.

Eastland County Appraisal District Certified Market Value

Eastland ISD 1,085,125,430 1,217,562,141 1,515,321,745 1,576,871,328 1,805,993,585 Cisco ISD 950,282,410 1,043,883,270 1,370,176,840 1,390,312,160 1,632,717,640 Rising Star ISD 230,011,890 285,704,370 350,507,950 353,120,420 412,695,170 Ranger ISD 408,517,900 466,699,638 585,637,880 590,466,970 660,469,300 Gorman ISD 246,908,960 291,533,221 385,690,060 416,833,840 479,265,920 City of Eastland 320,221,930 328,449,118 395,800,037 426,769,980 461,956,880 City of Cisco 227,012,610 250,136,460 320,714,200 334,061,780 369,256,560 City of Cisco 227,012,610 34,278,810 45,693,920 45,236,220 49,580,670 Star - - - - - - - City of Carbon 13,987,530 13,713,660 18,036,860 15,594,870 20,079,250 - City of Gorman 53,271,270 57,571,961<		2020	2021	2022	2023	2024
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Rising Star ISD 230,011,890 285,704,370 350,507,950 353,120,420 412,695,170 Ranger ISD 408,517,900 466,699,638 585,637,880 590,466,970 660,469,300 Gorman ISD 246,908,960 291,533,221 385,696,060 416,833,840 479,265,920 Gorman ISD 246,908,960 291,533,221 385,696,060 416,833,840 479,265,920 City of Eastland 320,221,930 328,449,118 395,800,037 426,769,980 461,956,880 City of Cisco 227,012,610 250,136,460 320,714,200 334,061,780 369,256,560 Star - - - - - - City of Rising 29,460,150 34,278,810 45,693,920 45,236,220 49,580,670 Star - - - - - - - City of Ranger 86,772,020 87,928,518 133,294,970 132,646,270 142,765,650 City of Gorman 53,271,270 57,571,961 75,841,780 74,608,020		, , ,	, , ,	, , ,	, , ,	, , ,
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Ranger ISD408,517,900466,699,638585,637,880590,466,970660,469,300Gorman ISD246,908,960291,533,221385,696,660416,833,840479,265,920Gorman ISD246,908,960291,533,221385,696,660416,833,840479,265,920City of Eastland320,221,930328,449,118399,800,307426,769,980461,956,880City of Cisco227,012,610250,136,460320,714,200334,061,780369,256,560StarCity of Raising Star29,460,15034,278,81045,693,92045,236,22049,580,670StarCity of Ranger86,772,02087,928,518133,294,970132,646,270142,765,650City of Garban13,987,53013,713,66018,036,86015,594,87020,079,250City of Gorman53,271,27057,571,96175,841,78073,358,54074,608,020Eastland Co.3,152,563,9303,613,183,7604,586,279,1094,708,714,4685,438,208,738MemorialCitso College879,965,490980,582,2211,220,762,7451,281,285,1681,453,822,988MemorialCitso College879,965,490951,790,5901,253,646,2501,273,948,8101,492,721,880Ranger College406,359,540463,784,888582,047,090586,888,710655,585		, ,	, , ,	, , ,	, , ,	, , ,
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And And And And And And Gorman ISD 246,908,960 291,533,221 385,696,060 416,833,840 479,265,920 City of Eastland 320,221,930 328,449,118 395,800,037 426,769,980 461,956,880 City of Cisco 227,012,610 250,136,460 320,714,200 334,061,780 369,256,560 Star - - - - - - City of Rising 29,460,150 34,278,810 45,693,920 45,236,220 49,580,670 Star - - - - - - - City of Ranger 86,772,020 87,928,518 133,294,970 132,646,270 142,765,650 City of Garbon 13,987,530 13,713,660 18,036,860 15,594,870 20,079,250 City of Gorman 53,271,270 57,571,961 75,841,780 73,358,540 74,608,020 City of Gorman 3,152,563,930 3,613,183,760 4,586,279,109 4,708,714,468 5,438,208,738		, ,	, ,	. ,	, ,	, ,
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City of Eastland 320,221,930 328,449,118 395,800,037 426,769,980 461,956,880 City of Cisco 227,012,610 250,136,460 320,714,200 334,061,780 369,256,560 City of Rising 29,460,150 34,278,810 45,693,920 45,236,220 49,580,670 Star City of Ranger 86,772,020 87,928,518 133,294,970 132,646,270 142,765,650 City of Carbon 13,987,530 13,713,660 18,036,860 15,594,870 20,079,250 City of Gorman 53,271,270 57,571,961 75,841,780 73,358,540 74,608,020 City of Gorman 53,271,270 57,571,961 75,841,780 73,358,540 74,608,020 City of Gorman 53,271,270 57,571,961 75,841,780 73,358,540 74,608,020 Eastland Co. 3,152,563,930 3,613,183,760 4,586,279,109 4,708,714,468 5,438,208,738 Eastland Co. 3,152,563,930 3,613,183,760 1,253,646,250 1,273,948,810 1,492,721,880 Memorial Citoo College						
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Star Indiana Indiana Indiana Indiana Indiana Indiana City of Ranger 86,772,020 87,928,518 133,294,970 132,646,270 142,765,650 City of Carbon 13,987,530 13,713,660 18,036,860 15,594,870 20,079,250 City of Gorman 53,271,270 57,571,961 75,841,780 73,358,540 74,608,020 City of Gorman 53,271,270 57,571,961 75,841,780 73,358,540 74,608,020 City of Gorman 53,271,270 57,571,961 75,841,780 73,358,540 74,608,020 City of Gorman 53,271,270 57,571,961 75,841,780 4,708,714,468 5,438,208,738 Eastland Co. 3,152,563,930 3,613,183,760 4,586,279,109 4,708,714,468 5,438,208,738 Memorial Income Income Income Income Income Cisco College 879,965,490 980,582,221 1,220,762,745 1,281,285,168 1,492,721,880 Ranger College 406,359,540 463,784,888 582,047,090						
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Image: City of Gorman 53,271,270 57,571,961 75,841,780 73,358,540 74,608,020 City of Gorman 53,271,270 57,571,961 75,841,780 73,358,540 74,608,020 Eastland Co. 3,152,563,930 3,613,183,760 4,586,279,109 4,708,714,468 5,438,208,738 Eastland Co. 3,152,563,930 3,613,183,760 4,586,279,109 4,708,714,468 5,438,208,738 Memorial - - - - - - Eastland 893,054,440 980,582,221 1,220,762,745 1,281,285,168 1,453,822,998 Memorial - - - - - - Cisco College 879,965,490 951,790,590 1,253,646,250 1,273,948,810 1,492,721,880 Ranger College 406,359,540 463,784,888 582,047,090 586,888,710 655,859,420 *Cross Plains ISD 112,364,010 142,936,050 188,129,830 192,174,770 228,655,320 *Deleon ISD 70,075,690 83,936,450 105,988,870 10						
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Eastland Co. 3,152,563,930 3,613,183,760 4,586,279,109 4,708,714,468 5,438,208,738 Eastland 893,054,440 980,582,221 1,220,762,745 1,281,285,168 1,453,822,998 Memorial 1 1 1 1 1 1 Cisco College 879,965,490 951,790,590 1,253,646,250 1,273,948,810 1,492,721,880 Ranger College 406,359,540 463,784,888 582,047,090 586,888,710 655,859,420 *Cross Plains ISD 112,364,010 142,936,050 188,129,830 192,174,770 228,655,320 *Deleon ISD 70,075,690 83,936,450 105,988,870 106,720,220 126,036,220 *Huckabay ISD 11,775,170 14,064,390 16,491,780 16,884,690 19,395,150						
Image: section of the section of th	City of Gorman	53,271,270	57,571,961	75,841,780	73,358,540	74,608,020
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Memorial Image for the form of t	Eastland Co.	3,152,563,930	3,613,183,760	4,586,279,109	4,708,714,468	5,438,208,738
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Image: College 879,965,490 951,790,590 1,253,646,250 1,273,948,810 1,492,721,880 Ranger College 406,359,540 463,784,888 582,047,090 586,888,710 655,859,420 Ranger College 406,359,540 463,784,888 582,047,090 586,888,710 655,859,420 *Cross Plains ISD 112,364,010 142,936,050 188,129,830 192,174,770 228,655,320 *Deleon ISD 70,075,690 83,936,450 105,988,870 106,720,220 126,036,220 *Huckabay ISD 11,775,170 14,064,390 16,491,780 16,884,690 19,395,150	Eastland	893,054,440	980,582,221	1,220,762,745	1,281,285,168	1,453,822,998
Ranger College 406,359,540 463,784,888 582,047,090 586,888,710 655,859,420 *Cross Plains ISD 112,364,010 142,936,050 188,129,830 192,174,770 228,655,320 *Cross Plains ISD 112,364,010 142,936,050 188,129,830 192,174,770 228,655,320 *Deleon ISD 70,075,690 83,936,450 105,988,870 106,720,220 126,036,220 *Huckabay ISD 11,775,170 14,064,390 16,491,780 16,884,690 19,395,150	Memorial					
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*Cross Plains ISD 112,364,010 142,936,050 188,129,830 192,174,770 228,655,320 *Deleon ISD 70,075,690 83,936,450 105,988,870 106,720,220 126,036,220 *Huckabay ISD 11,775,170 14,064,390 16,491,780 16,884,690 19,395,150	Cisco College	879,965,490	951,790,590	1,253,646,250	1,273,948,810	1,492,721,880
*Cross Plains ISD 112,364,010 142,936,050 188,129,830 192,174,770 228,655,320 *Deleon ISD 70,075,690 83,936,450 105,988,870 106,720,220 126,036,220 *Huckabay ISD 11,775,170 14,064,390 16,491,780 16,884,690 19,395,150						
*Deleon ISD 70,075,690 83,936,450 105,988,870 106,720,220 126,036,220 *Huckabay ISD 11,775,170 14,064,390 16,491,780 16,884,690 19,395,150	Ranger College	406,359,540	463,784,888	582,047,090	586,888,710	655,859,420
*Deleon ISD 70,075,690 83,936,450 105,988,870 106,720,220 126,036,220 *Huckabay ISD 11,775,170 14,064,390 16,491,780 16,884,690 19,395,150						
*Huckabay ISD 11,775,170 14,064,390 16,491,780 16,884,690 19,395,150	*Cross Plains ISD	112,364,010	142,936,050	188,129,830	192,174,770	228,655,320
*Huckabay ISD 11,775,170 14,064,390 16,491,780 16,884,690 19,395,150						
*Huckabay ISD 11,775,170 14,064,390 16,491,780 16,884,690 19,395,150						
	*Deleon ISD	70,075,690	83,936,450	105,988,870	106,720,220	126,036,220
*Lingleville ISD 32,801,180 61,750,220 63,096,330 65,142,250 72,950,160	*Huckabay ISD	11,775,170	14,064,390	16,491,780	16,884,690	19,395,150
*Lingleville ISD 32,801,180 61,750,220 63,096,330 65,142,250 72,950,160						
	*Lingleville ISD	32,801,180	61,750,220	63,096,330	65,142,250	72,950,160

*Eastland County portion only as of Certification

Eastland County Appraisal District Net Taxable Value

	2020	2021	2022	2023	2024
Eastland ISD	591,129,590	619,564,891	740,686,805	736,902,318	814,12,581
Cisco ISD	567,290,955	554,915,505	735,934,385	716,092,020	816,959,178
Rising Star ISD	53,386,860	57,543,250	66,893,330	68,635,030	81,082,894
Ranger ISD	158,331,420	165,014,001	187,612,990	184,850,250	193,854,686
Gorman ISD	121,959,260	132,436,311	176,327,310	194,450,500	213,499,982
City of Eastland	232,812,260	241,435,748	285,177,937	312,887,650	337,901,520
City of Cisco	166,535,310	169,516,310	214,534,360	234,654,640	245,912,640
City of Rising Star	17,421,040	17,889,220	23,116,990	24,160,110	28,237,960
, City of Ranger	58,888,400	58,990,808	73,954,920	76,170,800	80,275,600
City of Carbon	10,064,150	9,893,880	9,596,560	11,389,530	12,896,600
City of Gorman	39,150,910	42,624,101	51,225,350	50,413,190	52,429,590
Eastland Co.	1,659,035,245	1,723,301,815	2,176,961,394	2,335,931,160	2,577,745,081
Eastland Memorial	577,639,200	604,238,281	736,250,985	797,211,108	874,173,051
Cisco College	581,692,385	568,218,435	760,175,705	784,416,225	889,490,058
Ranger College	173,968,590	181,033,368	209,443,930	220,668,970	231,375,736
*Cross Plains ISD	34,221,840	38,017,430	56,153,210	55,761,850	63,205,362
*Deleon ISD	22,127,590	22,446,350	29,189,190	28,260,540	33,470,320
*Huckabay ISD	839,600	902,980	1,146,150	1,573,750	1,670,780
*Lingleville ISD	15,191,560	36,370,170	33,618,180	35,091,190	39,066,520

*Eastland County portion only as of Certification

Eastland County Appraisal District Average Market Value-Single Family Residence

	2020	2021	2022	2023	2024
Eastland ISD	90,531	93,737	129,028	131,306	189,532
Cisco ISD	61,124	68,970	92,079	93,354	144,173
Rising Star ISD	37,232	32,053	53,269	52,480	74,712
Ranger ISD	34,033	33,921	55,969	55,787	77,381
Gorman ISD	65,056	69,491	100,792	100,400	127,995
City of Eastland	83,554	86,839	120,181	123,815	171,326
City of Cisco	59,984	65,458	85,377	85,048	127,068
	55,504	03,430	05,577	05,040	127,000
City of Rising Star	37,366	31,956	53,548	52,751	75,629
,	,		,	,	,
City of Ranger	34,031	33,770	55,547	55,383	76,927
City of Carbon	45,464	45,195	67,609	58,035	85,757
City of Gorman	42,829	47,920	75,565	75,463	88,892
Eastland Co.	68,417	70,708	97,676	98,892	145,851
Eastland Memorial	93,620	97,075	133,068	135,475	195,418
	53,020	97,075	133,008	133,473	195,410
Cisco College	61,166	69,040	92,175	93,451	144,173
Ranger College	34,033	33,921	55,969	55,787	77,381
*Cross Plains ISD	N/A	N/A	N/A	N/A	N/A
*Deleon ISD	N/A	N/A	N/A	N/A	N/A
*Huckabay ISD	N/A	N/A	N/A	N/A	N/A
*11:0 - 10:0	N/2		N/1	NI / 2	
*Lingleville ISD	N/A	N/A	N/A	N/A	N/A

Eastland County portion only as of Certification

Eastland County Appraisal District Average Taxable Value-Single Family Residence

	2020	2021	2022	2023	2024
Eastland ISD	61,670	65,533	70,392	17,483	63,471
Cisco ISD	32,809	37,119	35,888	0	34,296
Rising Star ISD	11,300	5,706	179	0	5,167
Ranger ISD	8,174	8,337	2,521	0	4,805
Gorman ISD	36,314	41,048	40,528	0	31,095
City of Eastland	80,560	84,290	101,295	109,159	127,209
City of Cisco	56,800	58,289	68,467	72,958	93,204
City of Rising Star	36,472	30,622	40,348	42,608	46,811
City of Ranger	33,162	33,182	42,362	45,043	52,970
City of Carbon	41,183	42,044	52,802	47,906	61,925
City of Gorman	40,981	45,091	55,070	58,659	66,261
Eastland Co.	65,337	66,755	80,864	86,377	104,851
Eastland Memorial	89,788	93,867	114,180	121,441	147,155
Cisco College	57,848	62,181	75,964	81,897	104,830
Ranger College	33,174	33,337	42,521	45,175	52,081
*Cross Plains ISD	N/A	N/A	N/A	N/A	N/A
*Deleon ISD	N/A	N/A	N/A	N/A	N/A
*Huckabay ISD	N/A	N/A	N/A	N/A	N/A
*Lingleville ISD	N/A	N/A	N/A	N/A	N/A

*Eastland County portion only as of Certification

Property Tax Assistance Division Property Classification Guide

Code	Category Name	Description
A	Real Property: Single-family Residential	Houses, condominiums and mobile homes located on land owned by the occupant.
В	Real Property: Multi-family Residential	Residential structures containing two or more dwelling units belonging to one owner. Includes apartments but not motels or hotels.
С	Real Property: Vacant Lots and Tracts	unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirement.
D1	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas constitution, Article VIII, 1-d or 1-d-1.
D2	Real Property: Farm and Ranch Improvements on Qualified Open- Space Land	Acreage that is not qualified for productivity valuation and is rural in nature.
E	Real Property: Rural Land, not Qualified for open-space Land appraisal, and Improvements	Improvements associated with land reported as Category D property, including all houses, barns, sheds, silos, garages, other improvements associated with farming or ranching and land separated from a larger tract for residential purposes.
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or services to the public. Does not include utility property, which is included in category J.
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility Property included in Category J.
G	Oil, Gas and Other Minerals	Producing and non-producing wells, all other minerals and mineral Interests and equipment used to bring the oil and gas to the surface, not Including surface rights.
н	Tangible Personal Property: Nonbusiness Vehicle	Privately owned automobiles, motorcycles and light trucks not used to produce income.
J	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies.
L1	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2	Personal property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.
М	Mobile Homes and Other Tangible Personal Property	Taxable personal property not included in other categories, such as mobile homes on land owned by someone else. It also may include privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land.
N	Intangible Personal Property	All taxable intangible property not otherwise classified.
0	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provide by Tax Code Section 23.12.
S	Special Inventory	Certain property inventories of businesses that provide items for sale to the public. State laws requires the appraisal district to appraise these Inventory items based on business's total annual sales in the prior tax year. Category S properties include dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufactured housing inventory.
х	Totally Exempt Property and	

X Totally Exempt Property and Subcategories

PARCEL COUNTS/PROPERTY TYPES IN COUNTY/VALUES BY PROPERTY TYPE

P

2024 Certified History Recap Eastland Co Appraisal District

Total Net Taxable	Total Market Taxable	Mineral	Personal	Improvements	Taxable Land	Productivity Market	Ag/Timber	Land	Acres	Items	Category Code
1.0.1.1.1.1	0	0	0	0	0	0	0	0	0.0000	1	
	0	0	0	0	0	0	0	0	0.0000	1	
469,286,97	584,617,430	0	341,890	539,428,110	44,847,430	0	0	44,847,430	2,278.8993	4,777	.1
26,153,21	35,070,190	0	41,200	29,440,590	5,588,400	0	0	5,588,400	418.6707	624	2
27,356,16	42,368,880	0	24,210	42,283,580	61,090	0	0	61,090	6.4820	221	3
12,189,92	14,618,220	0	625,600	6,844,590	7,148,030	0	0	7,148,030	450.3455	621	4
534,986,26	676,674,720	0	1,032,900	617,996,870	57,644,950	0	0	57,644,950	3,154.3975	6,243	\ *
25,530,84	26,914,930	0	0	26,287,020	627,910	0	0	627,910	45.0296	50	31
25,530,84	26,914,930	0	0	26,287,020	627,910	0	0	627,910	45.0296	50	3*
6,304,45	8,785,470	0	0	3,390	8,782,080	0	0	8,782,080	908.8959	1,825	21
8,009,85	10,187,730	0	0	1,530	10,186,200	0	0	10,186,200	330.4279	224	23
14,314,30	18,973,200	0	0	4,920	18,968,280	0	0	18,968,280	1,239.3238	2,049	C*
59,476,57	59,476,940	0	0	0	59,476,940	2,343,267,360	59,476,940	0	553,282.2594	7,366	01
143,021,76	143,495,108	0	0	143,495,108	0	0	0	0	0.0000	2,741	02
202,498,33	202,972,048	0	0	143,495,108	59,476,940	2,343,267,360	59,476,940	0	553,282.2594	10,107)*
417,83	438,630	0	0	287,920	150,710	0	0	150,710	15.0000	25	E
430,852,30	503,549,732	0	581,290	410,035,462	92,932,980	0	0	92,932,980	11,175.7628	3,778	1
5,00	5,000	0	0	0	5,000	0	0	5,000	1.0000	1	E12
21,031,73	22,041,080	0	58,160	7,701,590	14,281,330	0	0	14,281,330	2,254.9885	239	2
27,204,30	28,724,520	0	0	146,630	28,577,890	0	0	28,577,890	3,963,6809	636	3
479,511,16	554,758,962	0	639,450	418,171,602	135,947,910	0	0	135,947,910	17,410,4322	4,679	E*
196,785,67	206,885,678	0	392,820	181,110,028	25,382,830	0	0	25,382,830	1,357.4146	878	=1
196,785,67	206,885,678	0	392,820	181,110,028	25,382,830	0	0	25,382,830	1,357.4146	878	F1
67,290,33	72,527,940	47,270,190	0	23,296,410	1,961,340	0	0	1,961,340	389.1380	48	F2
67,290,33	72,527,940	47,270,190	0	23,296,410	1,961,340	0	0	1,961,340	389.1380	48	F2
264,076,00	279,413,618	47,270,190	392,820	204,406,438	27,344,170	0	0	27,344,170	1,746.5526	926	F*
14,706,69	15,067,920	15,067,920	0	0	0	0	0	0	0.0000	3,053	G1
143,43	143,430	143,430	0	0	0	0	0	0	0.0000	4	G1C
3,230,00	3,287,500	3,287,500	0	0	0	0	0	0	0.0000	3	33E
18,080,12	18,498,850	18,498,850	0	0	0	0	0	0	0.0000	3,060	G*
10,361,81	10,364,510	10,296,020	0	0	68,490	0	0	68,490	11.0190	16	J2
154,912,08	154,985,070	154,205,640	0	512,040	267,390	0	0	267,390	26.6180	84	J3
268,36	268,360	268,360	0	0	0	0	0	0	0.0000	2	J3A
8,180,36	8,180,410	7,715,130	0	429,320	35,960	0	0	35,960	1.8260	112	J4
38,408,06	38,408,060	37,944,420	0	0	463,640	0	0	463,640	88.6560	35	J5
328,953,66	359,825,960	359,825,960	0	0	0	0	0	0	0.0000	424	J6
33,825,50	33,916,000	33,916,000	0	0	0	0	0	0	0.0000	14	J6A
3,403,30	3,403,300	3,403,300	0	0	0	0	0	0	0.0000	36	J7
24,624,36	24,624,360	24,624,360	0	0	0	0	0	0	0.0000	26	18
	0	0	0	0	0	0	0	0	0.0000	1	19
602,937,49	633,976,030	632,199,190	0	941,360	835,480	0	0	835,480	128.1190	750	J*
63,595,42	63,595,420	0	63,595,420	0	0	0	0	0	0.0000	1,005	.1
63,595,42	63,595,420	0	63,595,420	0	0	0	0	0	0.0000	1,005	.1
63,34	63,340	0	63,340	0	0	0	0	0	0.0000	1	2
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2024 Certified History Recap Eastland Co Appraisal District

Total Net Taxable	Total Market Taxable	Mineral	Personal	Improvements	Taxable Land	Productivity Market	Ag/Timber	Land	Acres	Items	ategory Code
10,775,42	10,775,420	10,775,420	0	0	0	0	0	0	0.0000	176	2A
59,499,69	71,999,340	71,999,340	0	0	0	0	0	0	0.0000	71	2C
5,951,55	5,951,550	5,951,550	0	0	0	0	0	0	0.0000	101	2D
1,212,26	1,212,260	1,212,260	0	0	0	0	0	0	0.0000	14	2E
1,857,95	1,857,950	1,857,950	0	0	0	0	0	0	0.0000	3	2F
225,760,39	225,760,390	225,760,390	0	0	0	0	0	0	0.0000	262	2G
1,171,78	1,171,780	1,171,780	0	0	0	0	0	0	0.0000	8	2H
1,383,73	1,383,730	1,383,730	0	0	0	0	0	0	0.0000	89	2J
219,60	219,600	219,600	0	0	0	0	0	0	0.0000	9	2L
3,423,84	3,423,840	3,423,840	0	0	0	0	0	0	0.0000	72	2M
2,57	2,570	2,570	0	0	0	0	0	0	0.0000	3	20
3,457,37	3,457,370	3,457,370	0	0	0	0	0	0	0.0000	61	2P
1,512,87	1,512,870	1,512,870	0	0	0	0	0	0	0.0000	19	2Q
17,954,60	17,954,600	17,954,600	0	0	0	0	0	0	0.0000	7	.28
334,246,96	346,746,610	346,683,270	63,340	0	0	0	0	0	0.0000	896	.2
397,842,38	410,342,030	346,683,270	63,658,760	0	0	0	0	0	0.0000	1,901	*
32,561,33	43,219,800	0	42,654,970	564,830	0	0	0	0	0.0000	638	<i>l</i> 1
	0	0	0	0	0	0	0	0	0.0000	1	13
32,561,33	43,219,800	0	42,654,970	564,830	0	0	0	0	0.0000	639	1*
2,245,41	2,245,410	0	2,245,410	0	0	0	0	0	0.0000	2	5
5,696,52	5,696,520	0	5,696,520	0	0	0	0	0	0.0000	20	51
7,941,93	7,941,930	0	7,941,930	0	0	0	0	0	0.0000	22	*
	109,850	8,660	101,190	0	0	0	0	0	0.0000	120	B
	303,960	303,960	0	0	0	0	0	0	0.0000	3,340	(C
	2,005,500	0	224,010	1,418,380	363,110	0	0	363,110	56.5420	11	G
	4,468,140	0	0	1,588,870	2,879,270	0	0	2,879,270	480.6567	59	íL.
	1,648,140	0	1,485,760	156,080	6,300	0	0	6,300	0.4020	44	(N
	484,640	0	0	447,690	36,950	0	0	36,950	1.4780	1	0
	739,260	384,940	136,800	201,070	16,450	0	0	16,450	0.9400	6	U
	14,625,970	0	0	14,409,090	216,880	0	0	216,880	10.1840	22	(U2
	912,490	0	0	884,380	28,110	0	0	28,110	3.5280	7	U3
	536,960	0	0	495,130	41,830	0	0	41,830	2.8700	3	U4
	210,400	0	0	206,260	4,140	0	0	4,140	1.7110	1	(U6
	676,360	0	0	102,580	573,780	0	0	573,780	98.2680	14	(U7
	4,104,340	186,470	22,460	2,129,310	1,766,100	0	0	1,766,100	377.0010	50	(V
	77,263,360	0	0	72,363,980	4,899,380	0	0	4,899,380	338.9459	323	.V1
	2,416,520	0	0	627,020	1,789,500	0	0	1,789,500	207.5880	54	V2
	2,400,330	0	0	2,332,880	67,450	0	0	67,450	5.6750	13	V3
	2,389,700	0	56,510	1,129,480	1,203,710	0	0	1,203,710	205.1210	25	V4
4,73	60,485,050	0	0	58,880,510	1,604,540	0	0	1,604,540	267.9971	48	(V5
	12,483,480	0	2,208,500	4,225,360	6,049,620	0	0	6,049,620	1,098.8467	174	(V6
	7,134,850	0	0	5,831,890	1,302,960	0	0	1,302,960	222.6250	21	(V7
	34,800,370	0	0	33,134,240	1,666,130	0	0	1,666,130	379.1974	73	V8

P						Certified History nd Co Appraisal I				(01) - EAST	LAND COUNTY
Category Code	ltems	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
XV9	40	75.4290	298,660	0	0	298,660	15,273,290	0	0	15,571,950	0
XVA	7	2.6956	59,950	0	0	59,950	1,744,960	0	0	1,804,910	0
XVB	4	0.4650	33,140	0	0	33,140	309,320	0	0	342,460	0
XVD	3	49.6700	345,090	0	0	345,090	1,195,380	0	0	1,540,470	0
XVE	38	26.7670	226,050	0	0	226,050	302,810	10,600	0	539,460	0
XVF	238	1,402.2500	9,248,570	0	0	9,248,570	360,850	0	0	9,609,420	0
XVG	9	482.2190	2,081,670	0	0	2,081,670	2,757,420	0	0	4,839,090	0
XVH	1	6.8590	24,010	0	0	24,010	0	0	0	24,010	0
XVI	15	68.8450	419,300	0	0	419,300	2,130,710	0	0	2,550,010	0
XVJ	35	190.3820	1,464,170	0	0	1,464,170	30,330	0	0	1,494,500	0
XVK	78	272.9030	2,367,750	0	0	2,367,750	3,937,560	0	0	6,305,310	0
XVL	1	2.1860	206,580	0	0	206,580	0	0	0	206,580	0
XVR	29	217.2300	961,930	0	0	961,930	1,619,150	0	0	2,581,080	0
XVS	22	28.0550	218,900	0	0	218,900	2,904,380	0	0	3,123,280	0
Х*	4,929	6,585.5324	42,471,980	0	0	42,471,980	233,130,360	4,245,830	884,030	280,732,200	4,730
TOTAL:	35,356	583,591.6465	283,840,680	59,476,940	2,343,267,360	343,317,620	1,644,998,508	120,566,660	1,045,535,530	3,154,418,318	2,580,284,883

EASTLAND COUNTY APPRAISAL DISTRICT

Homestead Exemptions	Amount	Taxing units
Homestead State	\$100,000	All School Districts
Over 65/Disabled State	\$10,000	All School Districts
Over 65/Disabled Local	\$ 3,000	Cisco College, City of Cisco, City of Gorman & City of Ranger & Ranger ISD Additional
Over 65/Disabled Local	\$ 5,000	Ranger College
Over 65/Disabled Local	\$12,000	County & Eastland Memorial Hospital
Over 65/Disabled Local	\$20,000	City of Rising Star & City of Eastland
Over 65/Disabled Tax Ceiling		County, All school Districts, City of Eastland City of Cisco, City of Gorman, City of Ranger and Cisco College
Disabled Veterans-100%	Total Residence	All Taxing Units