

INTRODUCTION

The Jack County Appraisal District (CAD) is a political subdivision of the State of Texas created to be effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. The District's governing body is comprised of a board of seven directors, appointed by the different taxing units within the boundaries of Jack County. The chief appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemption administration for twelve (12) jurisdictions or taxing units in Jack County and adjacent areas. The taxing jurisdictions include the cities of Bryson and Jacksboro; the school districts of Bryson, Jacksboro and Perrin-Whitt; also included are Jack County, Faith Community Hospital, Jack County Water Control Improvement District #1 and East Keechi Water Control District #1. The Jack CAD appraises to the Jack County lines for all districts. The CAD appraises for Graford, Midway and Bowie ISD's that are in Jack County.

Each taxing unit, such as the county, a city, school district, or special district etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1st market value. The appraisal district also determines eligibility for various types of property tax exemptions, such as those for homeowners, the elderly, disabled veterans, and charitable and religious organizations.

Personnel Resources

The Office of the Chief Appraiser is primarily responsible for the overall planning and organizing of the District by coordinating and directing the staff. The daily activities include the support functions related to human resources, budget, finance, record management, purchasing, fixed assets, facilities and postal services. The Appraisal Department is responsible for the valuation of all real and personal property accounts and is segregated into the following areas of specialization: personal property, land, commercial, residential and mineral.

Appraisal Records and Data

In 2015 Jack County Appraisal District was responsible for establishing and maintaining approximately eighteen thousand eight hundred six (18,806) real estate and personal property parcels covering the entirety of Jack County. The CAD contracts mineral, industrial and utility appraisals out to a firm specialized in appraisals of this type of properties. Jack CAD employs the firm of Pritchard and Abbott. They are responsible for the appraisal of 33,522 parcels. This data includes property ownership, location, descriptions, and characteristics and exemption information. Property characteristic data is reviewed and updated as necessary through annual field efforts. New construction is inspected and documented into the appraisal records. Sales are routinely validated during the course of the annual field inspections. General trends in employment, interest rates, new construction trends, and cost and

market data are acquired through various sources, including internally generated questionnaires to buyer and seller, university research centers, market data centers and vendors.

Calendar of Appraisal Process for Jack CAD

October-April- Field Appraisals

December- Send out Homestead request

January- Send out renditions, send exemption and special appraisal applications, publish newspaper articles on public information and renditions.

April- Finish field work by second week, mail appraisal notices to taxpayers by April 30, send preliminary values to taxing units.

May-July- Notice Process- send notices, work protest, hold review hearings(ARB), certify roll by July 25 and send certified values to taxing units along with final budget and final levy.

Certified Values

	2015	2014	2013	2012	2011	2010
JACK CAD	1,404,259,030	1,383,662,491	1,484,994,290	1,582,876,090	1,583,785,070	1,412,679,860
JACK COUNTY	1,393,667,050	1,372,436,771	1,280,168,960	1,192,225,050	1,067,687,150	1,043,298,520
JACK CO SPEC	1,390,055,920	1,368,680,311	1,276,180,300	1,188,216,630	1,063,441,540	1,039,083,130
BRYSON CITY	9,495,490	9,317,730	9,375,630	9,454,410	9,369,930	9,544,800
JACKSBORO CITY	122,490,550	120,416,961	116,246,310	116,320,090	122,519,280	124,745,190
BRYSON ISD	355,389,220	394,362,670	465,292,010	227,700,870	219,605,830	258,638,120
JACKSBORO ISD	1,224,010,446	1,097,311,191	1,027,470,170	1,024,425,290	1,012,626,290	752,998,750
PERRIN-WHITT CISD	316,847,990	248,494,410	241,020,790	252,370,150	250,571,920	291,715,810
FAITH COMM HOSP	1,812,815,110	1,642,718,651	1,575,780,780	1,313,670,340	1,199,831,280	1,162,453,810
E KEECHI WCID#1	189,010,550	148,425,070	124,535,160	130,768,140	66,497,860	75,355,460
JACK CO WCID#1	1,470,091,800	1,373,552,241	1,361,369,690	1,104,691,810	1,077,743,190	1,078,755,960

TAXING ENITY	REG HOMESTEAD	OVER 65	DISABLED
JACK COUNTY		10000	10000
JACK COUNTY SPECIAL	3000	10000	10000
CITY OF BRYSON		6000	6000
CITY OF JACKSBORO		6000	6000
BRYSON ISD *	15000	10000	10000
JACKSBORO ISD *	15000	10000	10000
PERRIN-WHITT CISD *	15000	15000	15000
HOSPITAL		36200	36200
EAST KEECHI	3000	10000	10000
JACK WCID #1	3000	10000	10000

Homestead exemptions are for a property owner's primary residence. A person is allowed only one homestead exemption. Above exemptions are granted by the taxing units located within the Jack CAD. Anyone that is a 100% disabled veteran gets a 100% exemption on their homestead when an application is filed. Some taxing units(schools) have a tax ceiling for over 65 and disabled taxpayers. This makes the tax amount not increase no matter the rate or value increase, UNLESS there is an improvement added to existing homestead parcel. * Subject to change after November 3, 2015 election. If passed by voters School Regular Homestead will increase to 25,000.

Disabled Veterans

A disabled veteran is entitled to an exemption from taxation of a portion of the assessed value of a property the veteran owns and designates to receive exemption in accordance with the following schedule:

10-under 30% - \$ 5,000

30-under 50% - \$ 7,500

50-under 70% - \$10,000

70- and over - \$12,000

Must have letter certifying % of disability to receive exemption.