

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 directories, 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 2018 Jack County Appraisal District was responsible for establishing and maintaining approximately 19,172 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 27,869 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.

<u>TAXING ENITY</u>	<u>REG HOMESTEAD</u>	<u>OVER 65</u>	<u>DISABLED</u>
JACK COUNTY		10000	10000
JACK COUNTY SPECIAL	3000	10000	10000
CITY OF BRYSON		6000	6000
CITY OF JACKSBORO		6000	6000
BRYSON ISD	25000	10000	10000
JACKSBORO ISD	25000	10000	10000
PERRIN-WHITT CISD	25000	15000	15000
HOSPITAL		40000	40000
EAST KEECHI	3000	10000	10000
JACK WCID #1	3000	10000	10000

VETERANS EXEMPTIONS

<u>PERCENTAGE RATING</u>	<u>AMOUNT GRANTED</u>
	\$
10-LESS THAN 30%	5,000.00
	\$
30- LESS THAN 50%	7,500.00
	\$
50-LESS THAN 70%	10,000.00
	\$
70-LESS THAN 100%	12,000.00

*100% 100% OF HOMESTEAD VALUE

Must have DV letter certifying disability percentage

POSITION	2018 FINAL BUDGET	APPRAISAL	COLLECTION
	\$	\$	
CHIEF APPRAISER	65,313.00	65,313.00	
	\$		
COLLECTION/CHIEF DEP	33,394.00		\$ 33,394.00
	\$	\$	
MAPPER/DEED/APPRaiser	32,000.00	32,000.00	
	\$	\$	
SEC/BOOKKEEPER	42,592.00	21,296.00	\$ 21,296.00
	\$		
CLERK (PART TIME)	5,160.00		\$ 1,600.00
	\$	\$	
SALARY TOTALS	178,459.00	118,609.00	\$ 56,290.00
	\$	\$	
BENEFITS			
	\$	\$	
HEALTH INSURANCE	33,228.00	28,244.00	\$ 4,984.00
	\$	\$	
MEDICARE	1,600.00	1,120.00	\$ 480.00
	\$	\$	
RETIREMENT-TCDRS	14,235.00	9,964.00	\$ 4,271.00
	\$	\$	
WORKMAN'S COMP	1,200.00	936.00	\$ 264.00
	\$	\$	
UNEMPLOYMENT	1,000.00	720.00	\$ 280.00
SOCIAL SECURITY			
	\$	\$	
BENEFIT TOTALS	51,263.00	40,984.00	\$ 10,279.00
	\$	\$	
SUMMARY OF TOTALS			
	\$	\$	
SALARIES	178,459.00	118,609.00	\$ 56,290.00
	\$	\$	
BENEFITS	51,263.00	40,984.00	\$ 10,279.00
	\$	\$	
EXPENDITURES	286,700.00	246,848.00	\$ 39,852.00
	\$	\$	
GRAND TOTALS	516,422.00	406,441.00	\$ 106,421.00

TAX ENTITY	LOCAL APPR.	P & A APPR.	2018 CERTIFIED VALUES
JACK COUNTY	\$348,154,230	\$765,158,810	\$1,113,313,040
JACK CO SPEC	\$344,821,910	\$764,415,260	\$1,109,237,170
BRYSON CITY	\$8,201,640	\$989,190	\$9,190,830
JACKSBORO CITY	\$106,550,680	\$12,207,910	\$118,758,590
BISD M&O (LIMITATION)	\$36,374,640	\$116,305,730	\$152,680,370
J.I.S.D. (JACK CO) M&O LIMIT	\$191,912,380	\$503,519,960	\$695,432,340
PW Cisd (JACK CO) M&O LIMIT	\$32,354,700	\$169,672,190	\$202,026,890
FAITH COMM	\$328,511,750	\$947,688,300	\$1,276,200,050
E KEECHI WCID (JACK CO)	\$22,949,810	\$120,575,440	\$143,525,250
JACK CO WCID	\$321,826,600	\$754,671,170	\$1,076,497,770
JACK CAD	\$358,860,860	\$948,431,950	\$1,307,292,810
MIDWAY ISD (JACK CO)	\$2,764,260	\$2,189,610	\$4,953,870
BOWIE ISD (JACK CO)	\$5,833,730	\$9,108,070	\$14,941,800
GRAFORD ISD (JACK CO)	\$2,615,220	\$6,204,010	\$8,819,230
BISD I&S	\$ 36,374,640	\$ 195,812,930	\$232,187,570
JISD I&S	\$ 191,912,380	\$ 559,579,890	\$751,492,270
PW Cisd I&S	\$ 32,354,700	\$ 175,389,770	\$207,744,470