CROSBY CENTRAL APPRAISAL DISTRICT

Annual Appraisal Report 2025

Purpose

This report serves as the official Annual Appraisal Report for the year 2025 for the Crosby Central Appraisal District, located at 109 W Aspen St. Crosbyton, Texas. This report has been prepared in compliance with the International Association of Assessing Officers (IAAO) Standard on Public Relations, Section 6.5.1: Local Annual Report. This report briefly summarizes the District's appraisal activities for the year 2025, including property types and parcel numbers, exemption types and value loss, market and taxable values, and appraisal notices and appeals summaries.

General Information

Governance

The appraisal district is a political subdivision of the state that was created through legislation passed by the 66th Legislature. The District is governed by a board of eight directors who are responsible for setting policies, approving the annual budget, and hiring the Chief Appraiser. Additionally, the Board of Directors is responsible for appointing members of the Agricultural Appraisal Advisory Board (AAAB). The Chief Appraiser is responsible for hiring personnel and managing the District's administrative and appraisal operations.

Ad Valorem Tax System

The property assessment system is a complex and technical profession vital to the financial health of local government. The District's principle task is to discover, list, appraise all taxable property within its jurisdiction, and administer exemptions. The Texas Property Tax Code requires appraisal districts to appraise all real and business personal property at its fair market value as of January 1st each year. The District determines the market value of a property using mass appraisal standards and techniques which comply with the Uniform Standards of Professional Appraisal Practices (USPAP). The same appraisal methods and techniques are used in appraising the same or similar kinds of property. The District maintains an appraisal roll identifying taxable property within the territorial boundaries of Crosby County, which collectively creates the tax base which is utilized by taxing jurisdictions to collect the revenue necessary for daily operations and public services.

Appraiser Requirements

Appraisers employed by the District are subject to the requirements set by the Property Taxation Professional Certification Act (Act) which was passed by the 68th Legislature. Appraisers are required to register with the Texas Department of Licensing and Regulation (TDLR) prior to performing appraisal assignments. The Act requires appraisers to successfully complete a series of educational courses and exams which must be completed within a five-year period. Upon completion of all required coursework and examinations, appraisers will earn designation as a Registered Professional Appraiser (RPA). Once an appraiser has been certified as an RPA they must recertify on a biennial basis. Each recertification period must include no less than thirty hours of continuing education credits (CE), which must include 2 hours of ethics, 3.5 hours of USPAP, and a law and rules update course set by the state legislature. During the 2025 appraisal year the District employed 1 appraiser with an RPA and 2 appraisers working towards RPA certification.

Budget Summary

The District's annual budget is approved by the Board of Directors and funded by the various taxing jurisdictions of Crosby County. The District's budget for 2025 was approved on September 5, 2024 and totaled $388,000.

Number of Accounts

The number of property accounts in 2025 as of the certification date was 9,205. Property accounts are categorized as real property, business personal property or utilities and minerals. A summary of the number of accounts within each category can be found in the table below.

Category	Accounts
Real Property: *Residential, Multi-Family, Commercial Properties, Vacant Lots, AG Land, & Rural Tracts*	7139
Personal Property: *Mobile Homes, Tangible Business Personal, Industrial Properties, Personal Leased, & Business Vehicles*	245
Utilities & Minerals: *Telephone, Gas, Cable, Other Utility Companies, & Oil and Gas*	1821
Tota accounts	**9205**

The table below provides the number of parcels by taxing jurisdiction.

* As of July 22, 2024, Certified Grand Totals

Taxing Units	Total Parcel
Crosby County	9205
Crosbyton CISD	3239
Ralls ISD	3546
Lorenzo ISD	3024
City of Crosbyton	1205
City of Lorenzo	742
City of Ralls	1342
Crosby County Hospital District	9204
High Plains Water District	7249

Appraisal Activities

In accordance with the 2025-2026 Reappraisal Plan, the Appraisal District began mass appraisal activities in October of 2024. Mass appraisal consists of the periodic reinspection of all properties over a three-year cycle. The District performed its mass appraisal objectives through physical inspection. A detailed report of all 2025 appraisal activities is available in the 2025 Mass Appraisal Summary Report.

Upon completion of the mass appraisal process, other yearly appraisal activities are assigned. These activities typically include the discovery of new construction, demolitions, improvement additions, and repairs/remodels. New construction is primarily identified through new development plats and building permits. During mass appraisal, sales data is collected, screened and analyzed through ratio studies, which measure appraisal accuracy and level of appraisal (equal and uniform).

Upon completion of the final value review, the following statistics were compiled. Overall, market value county-wide decreased a total of 5.5 %. This decrease was predominantly due to a 34 million reductions in value for industrial and mineral properties. The overall increase on the average homestead was 10 %. This contributes to the current market conditions affecting the real estate industry.

Appeals

Appraisal notices were mailed to property owners and agents on April 17, 2025, and totaled 3,729.

The appraisal notices, which consisted of Mineral, Utility and Industrial properties, were mailed on May 2, 2025, which was 458 notices.

The District published/distributed a number of news releases through various media sources. The local newspaper provided coverage for some of the news releases. As required by law, the District purchased several newspaper advertisements in order to inform the public of the appraisal notice mail outs and of the rights, responsibilities, and remedies of a property owner.

As a result of the appraisal notice mail-out, the District received and processed approximately 74 protests. The ARB held hearings for 3 days during the months of June and July and finalized all of the 74 protest cases. The ARB was able to process, determine and finalize protest cases by July 7, 2025. Consequently, 100% of the appraisal roll was approved on July 7, 2025, by the ARB. The Chief Appraiser certified the appraisal roll to the taxing entities on July 23, 2025, and met the required deadline set by TPTC.

Exemptions and Agricultural Appraisal Value Loss

The District is responsible for administering exemption services to property owners. An exemption reduces the taxable value of a property, which in turn decreases the property owner's tax burden. Cumulatively, the total loss for Crosby County due to all exemptions and total exempt properties is $167,539,154 of market value. The table below summarizes the exemptions available to property owners through Crosby County and the county's total taxable value loss due to each exemption.

As of July 23, 2025 Grand Totals

Crosby Central Appraisal District 2025 Partial Exemption List

STATE MANDATED Jurisdiction	State Homestead	State Homestead COUNT	State Mandated Over 65	State Mandated Over 65 COUNT	State Mandated Disabled	State Mandated Disabled COUNT	100% Disabled Veteran	100% Disabled Veteran COUNT	Social Security Disabled Veteran	Social Security Disabled Vet COUNT	Road Homestead	Road Homestead COUNT
CCHD - Crosby Co Hosp Dist							2,341,997	19	396,620	37		
COC - City of Crosbyton							664,372	6	88,840	9		
COL - City of Lorenzo							346,060	2	73,000	7		
COR - City of Ralls							772,580	6	113,500	10		
G54 - Crosby County							2,341,997	19	396,620	37		
RDB - Road & Bridge							2,288,247	19	396,620	37	3,614,900	1,217
$05 - Crosbyton CISD M&O	40,109,174	491	2,445,757	59			10,770	1	37,320	4		
$06 - Ralls ISD	36,222,654	441	1,147,230	31	23,279	1	239,200	3	13,990	2		
$07 - Lorenzo ISD M&O	25,042,657	284	782,266	30			9,455	3	34,030	4		
$08 - Petersburg ISD	140,000	1										
WHP - High Plains Water							2,341,997	19	374,620	35		

SPECIAL HOMESTEAD EXEMPTIONS Jurisdiction	Dvet 100% Charity Amount	Dvet 100% Charity Amount COUNT	Dvet 100% $$ Ported Amount	Dvet 100% $$ Ported Amount COUNT	$$ Service Member	$$ Service Member COUNT	$$ Service Member Ported Amount	$$ Service Member Ported Amount COUNT	$$ First Responder	$$ First Responder COUNT	$$ First Responder Ported Amount	$$ First Responder Ported Amount COUNT	$$ Charity Ported Amount	$$ Charity Ported Amount COUNT
CCHD - Crosby Co Hosp Dist					0	0	0	0	0	0	0	0	0	0
COC - City of Crosbyton					0	0	0	0	0	0	0	0	0	0
COL - City of Lorenzo					0	0	0	0	0	0	0	0	0	0
COR - City of Ralls					0	0	0	0	0	0	0	0	0	0
G54 - Crosby County					0	0	0	0	0	0	0	0	0	0
RDB - Road & Bridge					0	0	0	0	0	0	0	0	0	0
$05 - Crosbyton CISD M&O					0	0	0	0	0	0	0	0	0	0
$06 - Ralls ISD					0	0	0	0	0	0	0	0	0	0
$07 - Lorenzo ISD M&O					0	0	0	0	0	0	0	0	0	0
$08 - Petersburg ISD					0	0	0	0	0	0	0	0	0	0
WHP - High Plains Water					0	0	0	0	0	0	0	0	0	0

LOCAL OPTIONAL HOMESTEAD EXEMPTIONS Jurisdiction	Optional 65	Optional 65 COUNT	Local Discount	Local Discount COUNT	Local Disabled	Local Disabled COUNT
CCHD - Crosby Co Hosp Dist	0	0	0	0	0	0
COC - City of Crosbyton	0	0	0	0	0	0
COL - City of Lorenzo	0	0	0	0	0	0
COR - City of Ralls	522,000	174	0	0	27,000	9
G54 - Crosby County	0	0	0	0	0	0
RDB - Road & Bridge	0	0	0	0	0	0
$05 - Crosbyton CISD M&O	0	0	0	0	0	0
$06 - Ralls ISD	0	0	0	0	0	0
$07 - Lorenzo ISD M&O	0	0	0	0	0	0
$08 - Petersburg ISD	0	0	0	0	0	0
WHP - High Plains Water	0	0	0	0	0	0

The Texas Property Tax Code (TPTC) allows property owners to request a special agricultural appraisal. Properties qualifying for this appraisal are assigned a market value and a special agricultural-use value. The special agricultural-use value is lower than market value and the property is assessed at its special agricultural-use value thereby decreasing a property owner's tax burden. Special agricultural-use value is based on the capacity of the property to produce agricultural goods, defined as productivity value. In Crosby County a total of 564,002 acres have qualified for productivity value, with a total value loss of $561,283,190 from a total market value of $643,349,320. The taxing entities may recapture the value difference for the previous five years through a process called a "rollback". A "rollback" is initiated when a property with productivity value ceases agricultural use and a "change of use" occurs.

Market and Taxable Value

The 2025 Market Value Distribution by Property Category information below illustrates that the top three property categories are Commercial Properties, Rural/Ag Land, and Single & Multi Family Residences. These three categories represent 70% of the District's market value.

Single & Multi Family Residences - 24%

Commercial Properties - 21%

Mineral Properties - 9%

Vacant Properties - 0.40%

Ag/Rural Properties - 26.4%

Utilities - 5%

Exempt Properties - 6%

Business Personal Property - 8%

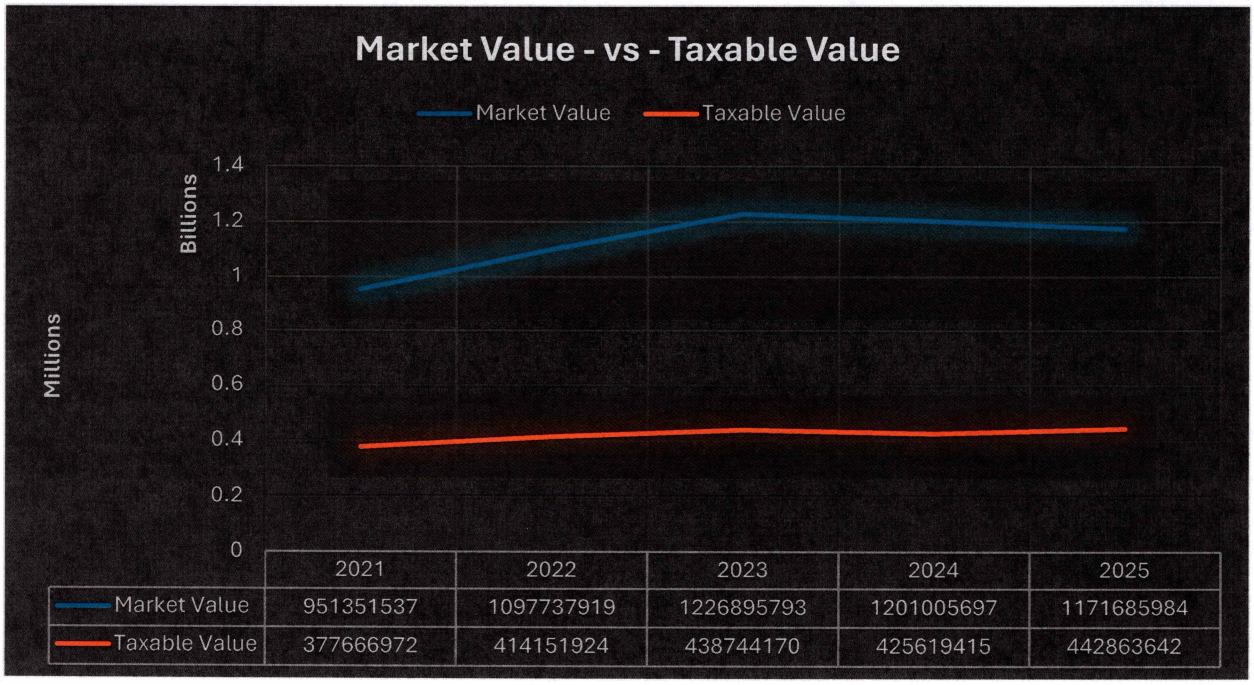
Special Inventory Properties - 0.20%

2025 Total Market Taxable $ 590,702,545

*As of July 23, 2025 (Crosby County Grand Totals)

The graph below provides a 4-year comparison of the District's overall market and taxable value.

As of July 23, 2025



	2021	2022	2023	2024	2025
Market Value	951351537	1097737919	1226895793	1201005697	1171685984
Taxable Value	377666972	414151924	438744170	425619415	442863642

The table below summarizes the 2025 market and taxable values for each taxing entity which were certified on 7/23/2025.

Total Value by Taxing Entity		
Taxing Entity	**Market**	**Taxable**
Crosby County	1,201,005,697	425,619,415
Crosbyton CISD	505,339,159	167,063,005
Lorenzo ISD	351,541,577	160,363,744
Ralls ISD	338,531,926	122,795,149
City of Crosbyton	66,130,965	51,568,097
City of Lorenzo	47,299,671	38,659,064
City of Ralls	71,777,376	60,207,260
Crosby County Hospital District	1,200,960,947	438,335,925
High Plains Water District	909,509,348	494,780,825

Property Tax Division

Section 403.302 of the Texas Government Code requires the Comptroller to conduct a study to determine the degree of uniformity and the median level of appraisals by the appraisal district within each major category of property, as required by Section 5.10 of the Texas Property Tax Code. The study is performed every other year, and if the locally appraised values for a particular school district are within the statistical margin of error of the state value, the Comptroller's Property Tax Assistance Division (PTAD) will certify the school district's local tax roll value to the Commissioner of Education. A 5% margin of error is used to establish the upper and lower value limit for each school district. If the local value falls outside the acceptable range, the Property Tax Assistance Division will certify the state value, unless the school district is eligible for a grace period, which is a period when local value is used even though it is determined to be invalid. The Crosby County Appraisal District had a property value study conducted in 2024, with final results being published on the Comptroller's website at: https://comptroller.texas.gov/taxes/property-tax/pvs/2024f/index.php.

The Property Value Study conducted on Crosbyton ISD, Ralls ISD, and Lorenzo ISD found values to be valid for Ralls and Lorenzo but invalid for Crosbyton. However, local value was certified because the school district is in year one of the grace period. PTAD will perform a Property Value Study on Crosbyton in 2025. The preliminary results are expected to be available January 2026.

Section 5.102 of the Texas Property Tax Code requires the Comptroller of Public Accounts to review county appraisal district governance, taxpayer assistance, operating standards, procedures and methodology at least once every two years. This review is known as the Methods and Assistance Program (MAP) Review, with the District's most recent review being completed in 2025. The ratings for the District's 2025 review were "PASS" for all of the mandatory requirements, and "MEETS ALL" for governance, taxpayer assistance, operating procedures, and appraisal standards, procedures and methodology. A copy of the final report may be found at: https://comptroller.texas.gov/taxes/property-tax/map/2025/index.php