



2022 Annual Report

DeWitt County Appraisal District
103 E. Bailey
Cuero, TX 77954

Presented to the Board of Directors on February 21, 2023

DeWitt County Appraisal District 2022 Annual Report

Purpose

This report serves as the official annual appraisal report for the Dewitt County Appraisal District, located at 103 E. Bailey St., Cuero, TX 77954. This report provides property owners, taxing units, and other interested parties with information concerning the appraisal activities for the year including but not limited to: general information about the appraisal district, taxing entities in DeWitt County, number and type of accounts the district appraises, market and taxable values, appeals, arbitration and litigation.

General Information

Appraisal Districts were formed by the Texas legislature in 1979. Senate Bill 621 required that appraisal districts be established for the purpose of appraising property for ad valorem tax purposes. Appraisal districts (the district) are a local government political subdivision of the state, responsible for appraising property within the boundaries of each county. Prior to the creation of the central 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 values. ***The appraisal district is not a taxing entity and does not set tax rates or collect taxes.*** Appraisal districts are independent of the taxing entities but are governed by a board of directors which are elected by the taxing entities elected officials.

The Texas Property Tax Code requires that the district be managed by a professional staff with training and education prescribed by the State of Texas and overseen by the Texas Department of Licensing and Regulation. All appraisers must be registered with the TDLR and must complete courses and exams to become a Registered Professional Appraiser and maintain that designation. The Chief appraiser is responsible for managing the district's administrative and appraisal operation. The Board of Directors approves and reviews the budget and expenditures over the course of each fiscal year. Additionally, they Agricultural Advisory Board and the Tax Payer Liaison Officer (if one is required by state statute).

Ad Valorem Tax System

The property assessment system is a complex and technical profession vital to the financial health of local government and school districts. The district's principal task is to identify and appraise all taxable properties within its jurisdiction (the county boundaries) and administer exemptions and special appraisals. The appraisal of properties within the districts jurisdiction collectively creates the tax base that all taxing jurisdictions utilize to collect their revenue for daily operations and public services. The district is funded by the taxing jurisdictions based on the amount of taxes levied in each taxing unit.

As required by *The Texas Property Tax Code* appraisal districts appraise all property whether residential, commercial, or business personal property at its fair market value as of January 1st. The district determines the market value of a property using mass appraisal standards and techniques which comply with Uniform Standards of Professional Appraisal Practices (USPAP) standards 5 and 6 for mass appraisal. The same appraisal methods and techniques shall be used in appraising the same or similar kinds of property. The district employs the services of Pritchard and Abbott, Inc., an appraisal firm to appraise all minerals, industrial and oil/gas related facilities, pipelines, industrial personal property and utilities.

Taxing Entities served by the DeWitt County Appraisal District:

DeWitt County	Cuero ISD*
DeWitt County Precincts 1, 2, 3 & 4	Yorktown ISD
Green DeWitt Drainage District	Meyersville ISD*
Pecan Valley Water District	Nordheim ISD*
Ecleto Watershed District*	Westhoff ISD
City of Cuero	Yoakum ISD*
City of Yorktown	DeWitt Medical District, CCH
City of Nordheim	Yoakum Hospital District
City of Yoakum*	

*These entities overlap into adjoining counties and only the portion of these districts located within the boundaries of DeWitt County are appraised by this district.

Appraisal District Budget for 2022:

The 2022 budget totaling \$1,284,843 was adopted by the DeWitt County Appraisal District Board of Directors on July 19, 2022. This was an increase of 1% from the previous year's budget. There were no revisions made to the budget during the year.

The DeWitt County Appraisal District had 10 full-time positions during 2022. It is important to mention, the work is highly technical and closely regulated therefore the appraisers must obtain licensing and attend yearly training on legislative updates. Additionally, all staff is required by the State of Texas to obtain yearly customer service training.

Reappraisal:

The DeWitt CAD currently conducts reappraisal on a rotating schedule. While all property values are updated annually to reflect market values, typically one-third of the district is re-inspected every year or as deemed necessary based on growth and market analysis. Re-inspection is done in areas based typically on school district boundaries with additional emphasis based on areas with high growth. The re-inspection consists of actual field inspections, use of Eagleview aerial photography, Google Earth images and the in-house geographic information system. As required by law a Bi-annual Reappraisal Plan is prepared by the Chief Appraiser and approved by the Board of Directors outlining actual work to be done within a 2-year time period. This document is available upon

request at the appraisal district office and is provided to each of the taxing entities along with any revisions made once the plan is approved.

2022 Certified Value Information:

The 2022 certified appraisal roll for DeWitt County indicated a total of 78,493 parcels. A breakdown of the number of parcels contained in the major property categories is shown below:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family	4,683	419,546,230
B	Multi Family	45	12,612,784
C	Vacant Lots	1,236	8,724,580
D1	Qualified Ag Land	8,485	27,411,370
D2	Non-Residential Imps on Ag Land	3,323	79,340,160
E	Non- Qualified Ag Land	5,888	660,125,730
F1	Real Commercial	933	165,636,084
F2	Real Industrial	49	101,180,610
G1	Oil, Gas & Mineral Reserve	49,915	5,016,730,760
J2	Gas Companies	10	2,081,850
J3	Electric Companies	61	42,828,150
J4	Telephone Companies	34	5,939,900
J5	Railroad	32	16,845,720
J6	Pipelines	573	339,509,580
J7	Cable Companies	10	4,628,870
J8	Other Utility	14	14,884,720
J9	Rolling Stock	1	4,918,734
L1	Commercial Business Personal	784	69,922,700
L2	Industrial Business Personal	282	207,778,500
M1	Mobile Homes	860	28,148,500
O	Real Residential Inventory	42	572,890
S	Special Inventory	14	5,004,310
X	Exempt Property	5726	166,386,270

The following chart indicates the total appraised Market Value and Net Taxable Value for each of the taxing entities located in DeWitt County and appraised by the district.

2022 CERTIFIED VALUE SPREADSHEET						
ENTITY	TOTAL	Real/PP	Min/IUP	2022 NET	2021 NET	NET CHG FOR 2022
	MKT VALUE	MKT VALUE	MKT VALUE	TAXABLE	TAXABLE	
DeWitt County	9,806,095,908	4,052,770,668	5,753,325,240	7,117,442,157	4,460,167,758	2,657,274,399
*Cuero ISD	2,063,702,674	1,343,475,984	720,226,690	1,270,326,140	947,772,491	322,553,649
*Meyersville ISD	341,517,840	331,089,980	10,427,860	78,411,770	75,852,130	2,559,640
*Nordheim ISD	1,572,783,880	357,060,930	1,215,722,950	1,264,976,130	597,138,010	667,838,120
Westhoff ISD	1,248,935,980	276,014,560	972,921,420	1,019,702,810	594,405,330	425,297,480
*Yoakum ISD	1,199,535,269	850,890,979	348,644,290	592,149,432	447,242,602	144,906,830
Yorktown ISD	3,379,715,325	894,332,285	2,485,383,040	2,696,391,595	1,658,970,655	1,037,420,940
Cuero City	544,770,953	521,679,223	23,091,730	403,447,289	367,995,129	35,452,160
Nordheim City	19,050,420	16,610,260	2,440,160	15,397,770	13,968,120	1,429,650
*Yoakum City	148,159,859	131,669,919	16,489,940	121,171,399	108,325,429	12,845,970
Yorktown City	110,691,435	105,044,025	5,647,410	98,516,985	97,521,464	995,521
DeWitt Drainage	560,300,423	531,606,373	28,694,050	416,694,589	379,391,689	37,302,900
DeWitt Medical	3,787,312,854	2,054,456,164	1,732,856,690	2,517,190,880	1,730,805,991	786,384,889
*Yoakum Hospital	1,172,183,149	819,774,509	352,408,640	632,999,722	474,296,342	158,703,380
Pecan Valley W D	9,806,095,908	4,052,770,668	5,753,325,240	7,117,442,157	4,455,349,548	2,662,092,609
*Ecleto Watershed	328,254,960	49,375,980	278,878,980	284,687,510	155,232,820	129,454,690
County Road #1	2,885,553,597	876,519,627	2,009,033,970	2,328,658,457	1,382,623,194	946,035,263
County Road #2	1,440,550,947	958,842,027	481,708,920	815,782,080	548,151,519	267,630,561
County Road #3	4,297,409,006	1,159,910,826	3,137,498,180	3,464,910,856	2,028,534,327	1,436,376,529
County Road #4	1,182,582,388	1,057,498,188	125,084,200	493,976,194	486,762,878	7,213,316
*Taxing Entities shown with an asterick have properties outside DeWitt County - totals shown are only for properties located in DeWitt County.						

Average Value of Single-Family Residence

	2021		2022	
	Market Value	Taxable Value	Market Value	Taxable Value
DeWitt County	113,972	102,676	119,957	111,240
Yorktown City	83,714	76,368	84,567	80,634
Cuero City	95,810	89,001	108,179	98,998
Yoakum City	83,380	75,407	88,300	82,857
Nordheim City	68,759	58,657	70,633	63,543
Nordheim ISD	95,678	57,443	98,546	48,231
Yoakum ISD	120,358	82,815	123,743	76,674
Yorktown ISD	110,543	73,965	112,056	65,229
Meyersville ISD	137,363	92,614	140,922	86,491
Cuero ISD	112,612	78,229	122,881	73,344
Westhoff ISD	102,427	67,055	104,584	56,932
DeWitt County Rd #1	92,254	79,990	105,146	92,270
DeWitt County Rd #2	122,350	106,481	126,767	115,924
DeWitt County Rd #3	103,701	89,122	105,776	95,324
DeWitt County Rd #4	137,432	122,985	145,237	132,463
Green DeWitt Drainage District	96,896	89,888	109,251	99,989
DeWitt Medical District	114,843	104,267	123,722	113,867
Ecletto Watershed District	120,855	111,057	122,133	117,347
Yoakum Hospital Dist	119,961	107,393	123,363	116,229
Pecan Valley Water Dist	113,972	102,676	119,957	111,240

General Information

	2021	2022
Properties Inspected	11,079	9,374
Exemptions Processed	249	325
New Agricultural Exemption	215	184

Protest Data

	2021	2022
Total Protest Processed	3676	8454
Protest Processed by DCAD	804	1301
ARB Decisions	100	93
Arbitration Cases	3	2

Top 10 Taxpayers – 2022

	Market Value	Taxable Value
Burlington Resources Oil & Gas	\$1,518,834,600	\$1,518,834,600
Devon Energy Prod Co LP-WI	\$1,263,614,380	\$1,263,614,380
Ensign Operating LLC	\$302,232,480	\$302,232,480
Repsol Oil & Gas USA LLC	\$94,702,210	\$94,702,210
EOG Resources Inc	\$64,814,280	\$64,814,280
Silverbow Resources Oper LLC	\$57,651,960	\$57,651,960
Kinder Morgan Crude & Cond LLC	\$55,850,310	\$55,850,310
Verdun Oil & Gas LLC	\$55,285,950	\$55,285,950
EFS Midstream LLC	\$53,683,260	\$53,683,260
Magnolia Oil & Gas Operating	\$46,968,700	\$46,968,700

The Property Value Study: The PVS is a biennial audit by the state of Texas Comptroller of Public Accounts' Property Tax Assistance Division (PTAD). PTAD conducts the PVS to estimate a school district's taxable property value. The last study the DCAD received was in 2022 and the results were released in January 2023, wherein PTAD determined DCAD was not appraising at market value in Cuero ISD and Yoakum ISD and their values deemed to be invalid. These results are pending an appeal.

Methods and Assistance Program (MAP) Reviews

Tax Code Section 5.102 requires the Comptroller of Public Accounts to review county appraisal district (CAD) governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodology at least once every two years. The DeWitt County Appraisal District is currently being reviewed for 2023 compliance.

Legislative Changes

There were numerous legislative changes as a result of 2021 legislative session with numerous bills passed affecting appraisal districts and property tax. The DeWitt County

Appraisal District continues to administer the new laws that occurred in the 87th Legislative Session. Many new changes are coming from SB 63 and HB 988. Listed below are a few new changes:

- A property owner can request a single member ARB hearing
- SB 1449 increases the exemption on Business Personal Property from \$500 to \$2,500
- SB 8 allows a property owner to receive a homestead exemption in the year acquired instead of waiting until January 1st
- SB 1 & SJR 2 would increase the amount of the homestead exemption from \$25,000 to \$40,000 – which was approved by voters

DeWitt County Appraisal District and the Future

DCAD expects operating expenses to continue to rise in the coming years based on population growth and increased state regulatory mandates.

Staffing needs will need to be reviewed for the 2024 budget.

The DeWitt County Appraisal District has approved an aerial imagery flight plan on a 2-year cycle, which will aid in the identification of new construction, additions, and demolitions.

Due to Covid-19 many functions of the CAD were limited, including onsite inspections.

Please contact the appraisal district if you have any questions regarding this report at:

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