



2023 Annual Report

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

Presented to the Board of Directors on February 20, 2024

DeWitt County Appraisal District 2023 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 appoint an 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 2023:

The 2023 budget totaling \$1,308,829 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 2023. It is important to mention, the work is highly technical and closely regulated therefore the appraisers must obtain licensing and attend annual training on legislative updates. Additionally, all staff is required by the State of Texas to obtain annual customer service training as well as cyber-security 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.

2023 Certified Value Information:

The 2023 certified appraisal roll for DeWitt County indicated a total of 84,918 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	4,695	509,578,330
B	Multi Family	44	14,540,118
C	Vacant Lots	1,250	11,989,090
D1	Qualified Ag Land	8,546	33,132,130
D2	Non-Residential Imps on Ag Land	3,418	64,905,030
E	Non- Qualified Ag Land	5,952	876,585,060
F1	Real Commercial	935	185,331,683
F2	Real Industrial	51	118,393,820
G1	Oil, Gas & Mineral Reserve	55,603	6,453,089,710
J2	Gas Companies	10	2,274,000
J3	Electric Companies	59	46,314,120
J4	Telephone Companies	34	6,163,100
J5	Railroad	32	18,924,720
J6	Pipelines	589	403,332,430
J7	Cable Companies	10	5,129,920
J8	Other Utility	17	15,378,400
J9	Rolling Stock	1	5,680,580
L1	Commercial Business Personal	807	78,717,260
L2	Industrial Business Personal	291	225,577,220
M1	Mobile Homes	868	29,959,540
O	Real Residential Inventory	29	483,640
S	Special Inventory	15	5,521,320
X	Exempt Property	6,348	204,333,640

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.

Entity	Total Mkt Value	Real / PP Mkt Value	MIUP Mkt Value	2023 Net Taxable	2022 Net Taxable	Net Change for 2023
DeWitt Co	12,034,830,711	4,739,686,371	7,295,144,340	8,892,659,824	7,117,442,157	1,775,217,667
*Cuero ISD	2,760,014,037	1,576,278,567	1,183,735,470	1,750,264,487	1,270,326,140	479,938,347
*Meyersville ISD	403,746,090	392,556,860	11,189,230	80,775,040	78,411,770	2,363,270
*Nordheim ISD	1,942,204,550	401,316,140	1,540,888,410	1,592,286,400	1,264,976,130	327,310,270
Westhoff ISD	1,470,096,550	310,328,070	1,159,768,480	1,210,919,840	1,019,702,810	191,217,030
*Yoakum ISD	1,699,392,907	1,021,239,317	678,153,590	928,290,130	592,149,432	336,140,698
Yorktown ISD	3,753,771,267	1,032,361,287	2,721,409,980	2,927,434,157	2,696,391,595	231,042,562
Cuero City	645,407,200	610,984,250	34,422,950	475,122,180	403,447,289	71,674,891
Nordheim City	22,606,530	19,230,810	3,375,720	18,064,850	15,397,770	2,667,080
*Yoakum City	176,962,557	158,833,757	18,128,800	138,941,537	121,171,399	17,770,138
Yorktown City	142,991,174	137,219,924	5,771,250	110,366,204	98,516,985	11,849,219
Green DeWitt Drain	664,678,360	624,508,210	40,170,150	490,439,560	416,694,589	73,744,971
DeWitt Medical	4,796,286,087	2,397,975,057	2,398,311,030	3,316,232,637	2,517,190,880	799,041,757
*Yoakum Hospital	1,668,942,487	986,177,357	682,765,130	1,014,514,460	632,999,722	381,514,738
Pecan Valley W D	12,029,150,131	4,734,005,791	7,295,144,340	8,886,979,244	7,117,442,157	1,769,537,087
Ecleto Watershed	499,869,720	52,991,600	446,878,120	453,787,750	284,687,510	169,100,240
Co Rd #1	3,541,349,578	1,006,736,548	2,534,613,030	2,908,872,828	2,328,658,457	580,214,371
Co Rd #2	2,062,676,787	1,151,883,727	910,793,060	1,305,884,050	815,782,080	490,101,970
Co Rd #3	4,923,593,574	1,334,518,854	3,589,074,720	3,962,844,274	3,464,910,856	497,933,418
Co Rd #4	1,507,211,032	1,246,547,242	260,663,790	700,889,562	493,976,194	206,913,368

Taxing Entities shown with an asterisk have properties outside of DeWitt County, so these totals are only for properties located within the boundaries of DeWitt County.

Average Homestead Value A* and E* and M1

	2022		2023	
	Market Value	Taxable Value	Market Value	Taxable Value
DeWitt County	119,957	111,240	151,061	128,012
Yorktown City	84,567	80,634	99,963	90,563
Cuero City	108,179	98,998	128,292	113,082
Yoakum City	88,300	82,857	112,899	98,380
Nordheim City	70,633	63,543	82,352	71,626
Nordheim ISD	98,546	48,231	116,658	0
Yoakum ISD	123,743	76,674	163,145	35,932
Yorktown ISD	112,056	65,229	136,594	19,625
Meyersville ISD	140,922	86,491	180,104	44,064
Cuero ISD	122,881	73,344	154,101	30,844
Westhoff ISD	104,584	56,932	130,513	12,220
DeWitt County Rd #1	105,146	92,270	128,674	106,518
DeWitt County Rd #2	126,767	115,924	167,903	136,133
DeWitt County Rd #3	105,776	95,324	128,806	108,588
DeWitt County Rd #4	145,237	132,463	183,640	152,385
Green DeWitt Drainage District	109,251	99,989	129,841	114,294
DeWitt Medical District	123,722	113,867	155,535	131,241
Ecletto Watershed District	122,133	117,347	150,725	136,455
Yoakum Hospital Dist	123,363	116,229	162,645	135,497
Pecan Valley Water Dist	119,957	111,240	151,061	128,012

General Information

	2022	2023
Properties Inspected	9,374	9,692
Exemptions Processed	325	308
New Agricultural Exemption	184	353

Protest Data

	2022	2023
Total Protest Processed	8454	8706
Protest Processed by DCAD	1301	1995
ARB Decisions	93	126
Arbitration Cases	2	1
Litigation	2	5

Top 10 Taxpayers – 2023

	Market Value	Taxable Value
Burlington Resources Oil & Gas	\$2,204,380,620	\$2,204,380,620
Devon Energy Prod Co LP-WI	\$1,495,528,700	\$1,495,528,700
Marathon Oil EF LLC	\$320,618,340	\$320,618,340
Hurd Enterprises LTD	\$135,172,790	\$135,172,790
EOG Resources Inc	\$126,964,630	\$126,964,630
Repsol Oil & Gas USA LLC	\$109,860,150	\$109,860,150
Sitio Eagle Ford LLC	\$81,848,350	\$81,848,350
EFS Midstream LLC	\$71,611,670	\$71,611,670
Kinder Morgan Crude & Cond LLC	\$64,648,640	\$64,648,640
Rosewood Resources Inc	\$62,032,440	\$62,032,440

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 2023 and the results were released in January 2024, wherein DCAD was found to be valid.

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 2022-2023 Methods and Assistance Program Review is available and the district passed ALL Mandatory requirements. The district received two recommendations.

Legislative Changes

There were numerous legislative changes as a result of 2023 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 88th Legislative Session. The most notable change is the homestead exemption being increased from \$40,000 to \$100,000.

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.

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

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