



2024 Annual Report

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

Presented to the Board of Directors on February 18, 2025

DeWitt County Appraisal District 2024 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 2024:

The 2024 budget totaling \$1,320,006 was adopted by the DeWitt County Appraisal District Board of Directors on July 18, 2023. This was an increase of less than 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 2024. 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.

Mineral, Industrial, Utility and Related Personal Property

Mineral, Industrial, Utility, and Related personal property is appraised by Pritchard & Abbott, Inc. at the fair market value by utilizing approaches such as the cost approach, market approach, and income approach.

2024 Certified Value Information:

The 2024 certified appraisal roll for DeWitt County indicated a total of 94,099 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	4,730	577,552,910
B	Multi Family	44	16,471,767
C	Vacant Lots	1,217	14,520,770
D1	Qualified Ag Land	8,666	33,530,800
D2	Non-Residential Imps on Ag Land	3,780	170,929,730
E	Non- Qualified Ag Land	6,015	909,608,630
F1	Real Commercial	908	188,904,959
F2	Real Industrial	82	147,299,870
G1	Oil, Gas & Mineral Reserve	59,663	7,540,349,350
J2	Gas Companies	10	2,692,520
J3	Electric Companies	62	47,357,920
J4	Telephone Companies	35	6,658,670
J5	Railroad	32	19,934,180
J6	Pipelines	595	415,136,750
J7	Cable Companies	10	5,592,670
J8	Other Utility	10	14,098,340
J9	Rolling Stock	1	5,680,580
L1	Commercial Business Personal	798	83,622,720
L2	Industrial Business Personal	310	228,516,400
M1	Mobile Homes	873	41,503,810
O	Real Residential Inventory	26	462,580
S	Special Inventory	14	6,065,870
X	Exempt Property	6,218	226,491,870

General Information

	2023	2024
Properties Inspected	9,642	11,344
Exemptions Processed	308	260
New Agricultural Exemption	353	152

Protest Data

	2023	2024
Total Protest Processed	8,706	7,426
Protest Processed by DCAD	1,995	1,163
ARB Decisions	126	188
Arbitration Cases	1	3
Litigation	5	4

Certified Values for All Jurisdictions

	2023		2024	
	Market Value	Taxable Value	Market Value	Taxable Value
DeWitt Co	12,0334,830,711	8,892,659,824	13,712,113,666	9,988,006,018
Cuero ISD	2,760,014,037	1,750,264,487	2,997,315,505	1,859,638,565
Meyersville ISD	403,746,090	80,775,040	464,327,410	92,981,244
Nordheim ISD	1,942,204,550	1,592,286,400	1,893,014,510	1,487,864,978
Westhoff ISD	1,470,096,550	1,210,919,840	1,937,399,300	1,601,225,361
Yoakum ISD	1,699,392,907	928,290,130	2,061,107,722	1,193,829,990
Yorktown ISD	3,753,771,267	2,927,434,157	4,353,592,289	3,343,635,436
Cuero City	645,407,200	475,122,180	722,459,591	532,326,490
Nordheim City	22,606,530	18,064,850	36,397,110	30,627,700
Yoakum City	176,962,557	138,941,537	202,122,412	151,692,137
Yorktown City	142,991,174	110,366,204	155,625,290	119,954,120
Green DeWitt DD	664,678,360	490,439,560	760,048,721	565,608,540
DeWitt Medical	4,796,286,087	3,316,232,637	5,572,716,765	3,834,275,810
Yoakum Hospital	1,668,942,487	1,014,514,460	2,027,592,952	1,282,028,070
Pecan Valley WD	12,029,150,131	8,886,979,244	13,706,433,086	9,981,410,517
Ecleto Watershed	499,869,720	453,787,750	449,475,820	387,031,544
County Rd #1	3,541,349,578	2,908,872,828	4,322,389,928	3,523,237,676
County Rd #2	2,062,676,787	1,305,884,050	2,488,153,947	1,611,087,886
County Rd #3	4,923,593,574	3,962,844,274	5,277,817,223	4,122,843,349
County Rd #4	1,507,211,032	700,889,562	1,623,752,678	717,076,512

Certified New Value for All Jurisdictions

	2023		2024	
	Market	Taxable	Market	Taxable
DeWitt Co	31,300,790	30,968,510	33,900,250	33,423,760
Yorktown City	340,510	340,510	316,040	316,040
Cuero City	6,505,440	6,495,760	4,075,540	4,075,540
Yoakum City	1,174,600	1,116,260	1,771,290	1,708,630
Nordheim City	443,540	443,540	479,470	479,470
Nordheim ISD	1,425,950	1,183,540	3,759,760	3,619,730
Yoakum ISD	10,316,770	8,794,950	6,675,740	6,019,870
Yorktown ISD	3,916,090	3,579,330	4,126,590	3,969,830
Meyersville ISD	4,209,970	3,468,680	1,249,280	1,070,390
Cuero ISD	10,518,360	8,775,810	14,240,060	13,331,730
Westhoff ISD	913,660	778,550	3,848,810	3,764,760
DeWitt Co Rd 1	4,057,380	4,045,440	9,567,060	9,560,090
DeWitt Co Rd 2	11,033,540	10,840,340	8,092,480	7,771,280
DeWitt Co Rd 3	5,929,350	5,916,570	8,474,470	8,474,470
DeWitt Co Rd 4	10,280,520	10,139,120	7,766,240	7,609,790
Green DeWitt Drain Dist	6,505,440	6,495,760	4,191,920	4,191,920
DeWitt Medical Dist	15,691,010	15,542,930	20,005,490	19,656,210
Ecleto Watershed Dist	23,860	23,860	853,970	853,790
Yoakum Hospital Dist	10,267,740	10,083,540	6,478,300	6,351,090
Pecan Valley Water Dist	31,300,790	30,968,510	33,900,250	33,423,760

Average Homestead Value A* and E* and M1

	2023		2024	
	Market Value	Taxable Value	Market Value	Taxable Value
DeWitt County	151,061	128,012	204,342	157,084
Yorktown City	99,963	90,563	130,066	108,700
Cuero City	128,292	113,082	170,636	136,433
Yoakum City	112,899	98,380	142,530	110,776
Nordheim City	82,352	71,626	126,044	90,859
Nordheim ISD	116,658	0	180,385	50,068
Yoakum ISD	163,145	35,932	211,950	76,275
Yorktown ISD	136,594	19,625	187,880	64,149
Meyersville ISD	180,104	44,064	228,076	79,713
Cuero ISD	154,101	30,844	205,840	76,591
Westhoff ISD	130,513	12,220	217,702	87,525
DeWitt County Rd #1	128,674	106,518	178,419	132,519
DeWitt County Rd #2	167,903	136,133	217,442	161,106
DeWitt County Rd #3	128,806	108,588	180,997	139,122
DeWitt County Rd #4	183,640	152,385	237,590	181,470
Green DeWitt Drainage District	129,841	114,294	172,157	137,545
DeWitt Medical District	155,535	131,241	209,580	160,254
Ecleto Watershed District	150,725	136,455	297,987	260,245
Yoakum Hospital Dist	162,645	135,497	211,805	162,016
Pecan Valley Water Dist	151,061	128,012	204,342	157,084

Top 10 Taxpayers – 2024

	Market Value	Taxable Value
Burlington Resources Oil & Gas	2,723,761,500	2,668,380,520
Devon Energy Prod Co LP-WI	1,468,002,290	1,445,258,944
Silverbow Resources Oper LLC	285,987,840	284,129,166
Marathon Oil EF LLC	278,218,150	253,789,688
Repsol Oil & Gas USA LLC	189,242,100	184,353,946
Hurd Enterprises LTD	176,000,500	175,978,920
EOG Resources Inc	144,938,950	140,789,804
Sitio Eagle Ford LLC	74,329,350	70,947,548
EFS Midstream LLC	70,355,010	70,355,010
Kinder Morgan Crude & Cond LLC	66,389,380	66,389,380

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 2024 and the results were released in January 2025, wherein DCAD was found to be valid in Cuero ISD, Meyersville ISD, Nordheim ISD, Westhoff ISD, Yoakum ISD, and Yorktown ISD.

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 2024-2025 Methods and Assistance Program Review is underway. A representative from PTAD will be in the office in March 2025.

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. The circuit breaker limitation was also adopted, which provided a 20% cap on real property valued at \$5 million or less, excluding properties which are receiving special valuation under Ag-use or Residential Homestead.

DeWitt County Appraisal District and the Future

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

Staffing needs will need to be reviewed for the 2026 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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