



# **2025 Annual Report**

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

Presented to the Board of Directors on February 17, 2026

# DeWitt County Appraisal District 2025 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 1<sup>st</sup>. 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 2025:**

The 2025 budget totaling \$1,418,014 was adopted by the DeWitt County Appraisal District Board of Directors on July 16, 2024. This was an increase of approximately 7% 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 2025. 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.

**2025 Certified Value Information:**

The 2025 certified appraisal roll for DeWitt County indicated a total of 95,846 parcels. A breakdown of the number of parcels contained in the major property categories is shown below:

<b>PTAD Classification</b>	<b>Property Type</b>	<b>Parcel Count</b>	<b>Market Value</b>
A	Single Family	4,730	600,158,090
B	Multi Family	43	16,081,612
C	Vacant Lots	1,211	16,721,470
D1	Qualified Ag Land	8,687	35,762,950
D2	Non-Residential Imps on Ag Land	3,809	176,922,480
E	Non- Qualified Ag Land	6,070	950,840,610
F1	Real Commercial	916	230,816,098
F2	Real Industrial	83	146,398,400
G1	Oil, Gas & Mineral Reserve	61,122	7,082,878,031
J2	Gas Companies	10	3,085,720
J3	Electric Companies	62	49,744,150
J4	Telephone Companies	33	6,290,090
J5	Railroad	32	21,568,800
J6	Pipelines	612	432,609,030
J7	Cable Companies	8	6,323,990
J8	Other Utility	11	16,155,350
J9	Rolling Stock	1	6,403,000
L1	Commercial Business Personal	743	86,322,700
L2	Industrial Business Personal	302	204,643,070
M1	Mobile Homes	877	45,353,680
O	Real Residential Inventory	20	521,960
S	Special Inventory	13	5,772,160
X	Exempt Property	6,451	263,239,650

## General Information

	2024	2025
Properties Inspected	11,344	8,361
Exemptions Processed	260	232
New Agricultural Exemption	152	2

## Protest Data

	2024	2025
Total Protest Processed	7426	10,340
Protest Processed by DCAD	1,163	1,056
ARB Decisions	188	124
Arbitration Cases	3	3
Litigation	4	1

## Certified Values for All Jurisdictions

	2024		2025	
	Market Value	Market Value	Market Value	Taxable Value
DeWitt Co	13,712,113,666	9,988,006,018	14,465,214,070	10,211,734,784
Cuero ISD	2,997,315,505	1,859,638,565	3,299,641,183	2,257,669,291
Meyersville ISD	464,327,410	92,981,244	536,663,330	136,269,210
Nordheim ISD	1,893,014,510	1,487,864,978	1,992,770,570	1,502,990,295
Westhoff ISD	1,937,399,300	1,601,225,361	1,965,840,650	1,640,274,646
Yoakum ISD	2,061,107,722	1,193,829,990	1,966,312,832	1,146,223,061
Yorktown ISD	4,353,592,289	3,343,635,436	4,703,854,525	3,528,014,051
Cuero City	722,459,591	532,326,490	787,115,864	734,359,312
Nordheim City	36,397,110	30,627,700	31,427,170	28,903,380
Yoakum City	202,122,412	151,692,137	220,898,052	206,245,542
Yorktown City	155,625,290	119,954,120	165,733,543	157,919,798
Green DeWitt DD	760,048,721	565,608,540	826,153,384	768,805,452
DeWitt Medical	5,572,716,765	3,834,275,810	5,943,985,633	4,058,325,017
Yoakum Hospital	2,027,592,952	1,282,028,070	1,929,610,612	1,142,788,641
Pecan Valley WD	13,706,433,086	9,981,410,517	14,465,214,070	10,211,734,784
Ecleto Watershed	449,475,820	387,031,544	569,618,320	411,324,769
County Rd #1	4,322,389,928	3,523,237,676	4,572,435,459	3,758,855,330
County Rd #2	2,488,153,947	1,611,087,886	2,345,001,786	1,377,364,399
County Rd #3	5,277,817,223	4,122,843,349	5,744,010,004	4,249,357,151
County Rd #4	1,623,752,678	717,076,512	1,803,767,091	826,158,374

## Certified New Value for All Jurisdictions

	2024		2025	
	Market	Taxable	Market	Taxable
DeWitt Co	33,900,250	33,423,760	38,682,470	34,993,620
Yorktown City	316,040	316,040	1,201,160	1,198,500
Cuero City	4,075,540	4,075,540	8,663,680	5,303,500
Yoakum City	1,771,290	1,708,630	619,830	619,830
Nordheim City	479,470	479,470	506,830	506,830
Nordheim ISD	3,759,760	3,619,730	2,672,150	2,377,660
Yoakum ISD	6,675,740	6,019,870	7,124,190	6,294,390
Yorktown ISD	4,126,590	3,969,830	12,474,730	11,139,570
Meyersville ISD	1,249,280	1,070,390	2,454,510	2,336,180
Cuero ISD	14,240,060	13,331,730	12,967,930	8,702,114
Westhoff ISD	3,848,810	3,764,760	981,340	959,610
DeWitt Co Rd 1	9,567,060	9,560,090	5,225,970	5,199,810
DeWitt Co Rd 2	8,092,480	7,771,280	7,746,960	7,736,410
DeWitt Co Rd 3	8,474,470	8,474,470	14,233,220	13,889,750
DeWitt Co Rd 4	7,766,240	7,609,790	11,476,320	8,165,250
Green DeWitt Drain Dist	4,191,920	4,191,920	8,664,730	5,304,5502
DeWitt Medical Dist	20,005,490	19,656,210	17,823,130	14,459,520
Ecleto Watershed Dist	853,970	853,790	270,980	270,980
Yoakum Hospital Dist	6,478,300	6,351,090	6,849,690	6,849,690
Pecan Valley Water Dist	33,900,250	33,423,760	38,682,470	34,993,620

### Average Homestead Value A\* and E\* and M1

	2024		2025	
	Market Value	Taxable Value	Market Value	Taxable Value
DeWitt County	204,342	157,084	212,360	175,286
Yorktown City	130,066	108,700	138,730	123,721
Cuero City	170,636	136,433	181,124	152,806
Yoakum City	142,530	110,776	145,591	121,828
Nordheim City	126,044	90,859	124,424	96,881
Nordheim ISD	180,385	50,068	177,841	32,358
Yoakum ISD	211,950	76,275	212,867	56,785
Yorktown ISD	187,880	64,149	199,990	47,291
Meyersville ISD	228,076	79,713	231,507	56,249
Cuero ISD	205,840	76,591	217,111	59,266
Westhoff ISD	217,702	87,525	221,847	100,576
DeWitt County Rd #1	178,419	132,519	186,387	147,076
DeWitt County Rd #2	217,442	161,106	219,673	177,955
DeWitt County Rd #3	180,997	139,122	190,076	156,282
DeWitt County Rd #4	237,590	181,470	246,483	202,244
Green DeWitt Drainage District	172,157	137,545	182,709	153,856
DeWitt Medical District	209,580	160,254	219,715	178,911
Ecleto Watershed District	297,987	260,245	293,927	286,268
Yoakum Hospital Dist	211,805	162,016	212,517	178,735
Pecan Valley Water Dist	204,342	157,084	212,360	175,286

## Top 10 Taxpayers – 2025

	Market Value	Taxable Value
Burlington Resources Oil & Gas	2,990,086,910	2,631,380,170
BPX Operating Company	924,462,920	924,462,920
Devon Energy Prod Co LP-WI	647,293,330	600,069,160
Marathon Oil EF LLC	492,638,960	446,235,040
Repsol Oil & Gas USA LLC	212,987,890	195,798,770
Hurd Enterprises LTD	142,834,600	142,833,810
Silverbow Resources Oper LLC	131,984,550	114,695,670
EOG Resources	123,872,130	118,166,160
Sitio Eagle Ford LLC	98,014,640	84,400,180
Kinder Morgan Crude & Cond LLC	70,828,340	70,828,340

**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. The DeWitt County Appraisal District will be studied in 2026.

### 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 MAPs audit results were published January 31, 2026. The DeWitt County Appraisal District passed all Mandatory Requirements and scored Meets All for Governance, Taxpayer Assistance, Operating Procedures and Appraisal Standards, Procedures and Methodology.

### Legislative Changes

There were numerous legislative changes as a result of 2025 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 89<sup>th</sup> Legislative Session. The most notable change is the homestead exemption being increased from \$100,000 to \$140,000 and Over 65 exemptions increasing from \$10,000 to \$60,000. House bill 9 allows business owners to receive an exemption up to \$125,000 on Business Personal Property.

## **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 2027 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:

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

Phone: (361) 275-5753

Fax: (361) 275-9227

Website: [www.dewittcad.org](http://www.dewittcad.org)

Email: [information@dewittcad.org](mailto:information@dewittcad.org)