



**YOUNG CENTRAL
APPRAISAL DISTRICT**

2019 - ANNUAL APPRAISAL REPORT
AS OF 10/08/2019

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INTRODUCTION

The Young Central Appraisal District (CAD) is a political subdivision of the State of Texas created January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A Board of Directors, appointed by the voting taxing units within the boundaries of the appraisal district, constitutes the governing body. The Chief Appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal districts mission is to discover, list and appraise property at market value and administer exemptions within the districts jurisdiction in a fair and uniform manner, in accordance with the Texas Property Tax Code, using appraisal standards and practices. Utilizing staff and resources to carry out the duties in a professional, friendly, courteous, and ethical manner is our goal.

Detailed information concerning appraisal districts, Texas Property Tax and appraisal practices can be found through the resources below and through the State Comptrollers website – <http://comptroller.texas.gov/taxinfo/proptax/>

- The International Association of Assessing Officers (IAAO)
- The Property Tax Assistance Division of the State Comptroller (PTAD)
- The Uniform Standards of Professional Appraisal Practice (USPAP)
- Texas Property Tax Code
- Texas Property Tax Law

PURPOSE OF REPORT

This report serves as the official 2019 annual appraisal report for the Young Central Appraisal District, located at 724 Oaks Street, Graham, TX 76450. It has been drafted in compliance with the International Association of Assessing Officers (IAAO) Standards on Public Relations, Section 6.5: Annual Reports. A copy of this report can be obtained in person from the district's office above, or from the district's website at www.youngcad.org

The annual report highlights the results of our appraisal operations, taxpayer assistance, district financials, the ARB appeals process, and the performance of the district in general.

TAXING ENTITIES, RATES & EXEMPTIONS

The appraisal district is responsible for local property tax appraisal, exemption administration, and special valuation of property for jurisdictions, or taxing units in each county. Each taxing

unit adopts their own tax rate to generate revenue to pay for local government such as City, County, police, fire protection, roads and maintenance, courts, water and waste, public schools, and other such public services. The chart below shows the list of taxing entities and the current/previous rates and granted exemption amounts within Young County.

YOUNG COUNTY TAX RATES (PER \$100)

CODE	ENTITY	2017	2018	2019	HS	OV65/DP	State Code
YCO	YOUNG COUNTY GEN. FUND	0.667584	0.672931	0.644245	----	10K	252-000-00
	YOUNG COUNTY DEBT SERVICE	0.083716	0.085682	0.076514	----	10K	
GISD	GRAHAM ISD - M&O	1.04	1.04	0.97	25K	10k	252-901-02
	GRAHAM ISD - I&S	0.307	0.307	0.307	25K	10k	
CG	CITY OF GRAHAM - M&O	0.658126	0.658126	0.611037	----	10k	252-103-03
	CITY OF GRAHAM - DEBT SERVICE		0.036855	0.056179			
OISD	OLNEY ISD - M&O	1.17	1.17	1.06835	25K	10k	252-903-02
	OLNEY ISD - I&S	0.19	0.19	0.19	25K	10k	
CO	CITY OF OLNEY	0.76274	0.76274	0.76274	----	5K	252-102-103
OH	OLNEY HOSPITAL	0.25	0.248298	0.245126	----	----	252-201-11
NISD	NEWCASTLE ISD - M&O	1.17	1.17	1.06835	25K	10k	252-902-02
	NEWCASTLE ISD - I&S	0.47	0.47	0.38	25K	10k	
CN	CITY OF NEWCASTLE	0.454206	0.461563	0.487022	----	----	252-101-03
NCTC	NORTH CENTRAL TEXAS COLLEGE	0.05	0.05	0.05	----	----	049-201-15
GH	GRAHAM HOSPITAL	0.388478	0.399657	0.395206	----	10K	252-202-11
BISD	BRYSON ISD - M&O	1.04	1.04	0.97	25K	10k	119-901-02
	BRYSON ISD - I&S	0.34	0.34	0.44	25K	10k	
WISD	WOODSON ISD	1.17	1.17	1.06835	25K	10k	224-902-02
		2017	2018	2019			

City of Graham - Total: 3.194904 3.250251 3.110181

(COUNTY, GISD, CG, NCTC, GH)

City of Olney - Total: 3.12404 3.129651 2.986975

(COUNTY, OISD, CO, OH)

City of Newcastle - Total: 3.095506 3.108474 2.901257

(COUNTY, NISD, CN, OH)

YOUNG COUNTY 5 YR EXEMPTION HISTORY

	2019	2018	2017	2016	2015
Parcel Total	33,112	33,448	33,648	34,400	35,149
# of Exemptions	8,096	8,566	8,488	8,730	12,527
Total Market	\$2,120,255,536	\$2,120,255,536	\$2,119,050,124	\$2,138,688,431	\$2,240,971,117
Average per parcel	\$64,032.84	\$63,389.61	\$62,977.00	\$62,171.18	\$63,756.33
Total Taxable	\$1,025,041,065	\$962,514,040	\$922,287,878	\$930,430,463	\$1,040,900,753
Average per parcel	\$30,956.79	\$28,776.43	\$27,409.89	\$27,047.40	\$29,613.95

Note: # of exemptions does not include the Agricultural Special Use Valuation included in the Total Taxable value adjustment.

LEGISLATIVE CHANGES

Young Central Appraisal District strives to stay up to date, and informed on all legislation with the potential to effect appraisal district operation, procedures, or other changes. As new laws are passed, the district works diligently with the CAMA software provider and other vendors to implement and update forms, records and procedures in a timely manner. Informing and updating taxing jurisdictions during the process as well as the public, to keep any interested parties informed to the best of the district's ability.

APPRAISAL RESULTS

For the 2019 appraisal year, the appraisal district staff utilized aerial photography, as well as onsite inspections to ensure properties were accurate according to our methods, procedures and practices. Cost schedules were reviewed in relation to market and ratio study analysis with independent reviews of all reported sales. Due to staff and resource limitations, not all properties are able to be verified independently each appraisal cycle. More information can be obtained through the annual Mass Appraisal Report, the Biennial Reappraisal Plan, the YCAD Appraisal Manual & Field Guide, and other procedural documentation from the district, and Texas Property Tax Code.

Other value and performance measures can also be found through the Texas State Comptroller Office, Property Tax Assistance Division (PTD) biennial Property Value Study (PVS) & Methods and Assistance Programs (MAP) reviews. These programs audit the review of each appraisal districts school district values, compliance with governance, taxpayer assistance, operating procedures and appraisal standards.

Ratio Study:

The district measures the appraisal level and uniformity of properties, using the appraisal to sale ratio of arms-length / open market sales. The ratio is calculated by dividing the appraised value by the sales price of the property. Appraisal level statistics include the calculation of the mean, median, aggregate (weighted) mean of appraisal to sale ratio on the sample of qualified sales. For Young County, the sample selected ranges from 1-1-2018 to 05-01-2019. Below are the results from the study.

# of Sales	Mean	Median	Weigh/Mean	COD
231	95%	97%	90%	13.56%

Exemptions

The appraisal district is responsible for administering exemption services to property owners who are qualified and as directed by the Texas Property Tax Code. An exemption reduces taxable value on a property, which in turn, decreases the owner's tax burden.

Appraisal Values & Statistical Analysis

The following reports detail the number of parcels, and market values for the property classification types, or State Code categories in Young County for the years 2015 through 2019. The taxing jurisdiction comparison is a similar spreadsheet, with regard to the taxing entities from the same time frame. The market and taxable values are certified, and recorded in July each year. Certified values are subject to change at any time due to Appraisal Review Board action, corrections, errors, omissions, exemption administration, etc. Copies of the following reports, and any supporting documentation can be obtained from the YCAD office upon request.

See next page

Property Classification - State Code – 5-year Comparison

CATEGORY	DESCRIPTION	2019	2018	2017	2016	2015
A	Parcel Count	5,918	6,018	6,052	5,908	5,764
	% change	-1.66%	-0.56%	2.44%	2.50%	-11.50%
	Market Value	\$385,496,684	\$398,986,517	\$398,668,756	\$395,967,055	\$394,672,120
	% change	-3.38%	0.08%	0.68%	0.33%	-8.29%
B	Parcel Count	60	60	59	63	62
	% change	0.00%	1.69%	-6.35%	1.61%	5.08%
	Market Value	\$8,213,210	\$8,231,870	\$8,101,950	\$8,502,870	\$8,484,640
	% change	-0.23%	1.60%	-4.72%	0.21%	11.33%
C	Parcel Count	1,396	1,424	1,447	1,575	1,531
	% change	-1.97%	-1.59%	-8.13%	2.87%	-1.42%
	Market Value	\$7,356,529	\$7,356,029	\$7,581,762	\$8,997,890	\$9,043,674
	% change	0.01%	-2.98%	-15.74%	-0.51%	0.71%
D	Parcel Count	7,347	7,268	7,033	7,424	7,325
	% change	1.09%	3.34%	-5.27%	1.35%	2.58%
	Market Value	\$1,187,663,715	\$840,909,698	\$850,879,405	\$834,375,320	\$844,318,050
	% change	41.24%	-1.17%	1.98%	-1.18%	0.55%
E	Parcel Count	2,942	2,859	2,901	2,589	2,231
	% change	2.90%	-1.45%	12.05%	16.05%	38.57%
	Market Value	\$212,339,230	\$196,528,024	\$195,928,096	\$193,167,880	\$188,128,082
	% change	8.05%	0.31%	1.43%	2.68%	117.70%
F	Parcel Count	876	873	868	872	854
	% change	0.34%	0.58%	-0.46%	2.11%	0.59%
	Market Value	\$146,323,664	\$188,402,101	\$202,105,321	\$214,331,360	\$229,599,760
	% change	-22.33%	-6.78%	-5.70%	-6.65%	-2.57%
G	Parcel Count	9,658	9,477	9,568	10,064	16,668
	% change	1.91%	-0.95%	-4.93%	-39.62%	-11.02%
	Market Value	\$83,003,230	\$64,900,050	\$56,320,440	\$59,568,110	\$128,416,640
	% change	27.89%	15.23%	-5.45%	-53.61%	-41.74%
J	Parcel Count	393	397	496	461	490
	% change	-1.01%	-19.96%	7.59%	-5.92%	4.93%
	Market Value	\$140,484,010	\$108,139,110	\$101,577,090	\$97,569,150	\$101,891,080
	% change	29.91%	6.46%	4.11%	-4.24%	20.80%
L	Parcel Count	1,220	1,202	1,322	1,333	1,240
	% change	1.50%	-9.08%	-0.83%	7.50%	8.77%
	Market Value	\$188,301,400	\$176,013,980	\$168,270,990	\$180,769,940	\$181,050,227
	% change	6.98%	4.60%	-6.91%	-0.15%	0.44%
M	Parcel Count	153	148	148	145	187
	% change	3.38%	0.00%	2.07%	-22.46%	-2.60%
	Market Value	\$3,639,190	\$3,427,510	\$3,135,440	\$3,026,130	\$4,354,390
	% change	6.18%	9.32%	3.61%	-30.50%	10.24%
O	Parcel Count	263	292	381	414	521
	% change	-9.93%	-23.36%	-7.97%	-20.54%	-3.70%
	Market Value	\$216,537	\$247,137	\$284,126	\$291,040	\$509,750
	% change	-12.38%	-13.02%	-2.38%	-42.91%	-66.23%
S	Parcel Count	16	15	12	14	13
	% change	6.67%	25.00%	-14.29%	7.69%	-13.33%
	Market Value	\$3,166,500	\$2,101,130	\$2,603,230	\$2,604,790	\$2,417,530
	% change	50.70%	-19.29%	-0.06%	7.75%	9.25%
X	Parcel Count	5,569	6,087	5,929	6,131	841
	% change	-8.51%	2.66%	-3.29%	629.01%	-0.24%
	Market Value	\$133,312,299	\$125,012,380	\$123,593,518	\$115,754,940	\$117,943,400
	% change	6.64%	1.15%	6.77%	-1.86%	-6.30%
TOTALS	Parcel Count	33,112	36,120	36,216	36,993	37,727
	% change	-8.33%	-0.27%	-2.10%	-1.95%	-4.86%
	Market Value	\$2,499,516,198	\$2,120,255,536	\$2,119,050,124	\$2,114,926,475	\$2,210,829,343
	% change	17.89%	0.06%	0.19%	-4.34%	-0.74%

note The X category properties for 2017 contains the EX-366 properties not accounted in previous years

Taxing Jurisdictions - 5-year Comparison

JURISDICTION	DESCRIPTION	2019	2018	2017	2016	2015
YOUNG COUNTY	Parcel Count	33,112	33,448	33,648	34,400	35,149
	% change	-1.00%	-0.59%	-2.19%	-2.13%	-5.33%
	Market Value	\$2,499,665,975	\$2,120,255,536	\$2,119,050,124	\$2,138,688,431	\$2,240,971,117
	% change	17.89%	0.06%	-0.92%	-4.56%	-0.38%
	Taxable Value	\$1,025,041,065	\$962,514,040	\$922,287,878	\$930,430,463	\$1,040,900,753
% change	6.50%	4.36%	-0.88%	-10.61%	1.83%	
GRAHAM ISD	Parcel Count	23,236	24,532	24,569	25,299	26,083
	% change	-5.28%	-0.15%	-2.89%	-3.01%	-5.71%
	Market Value	\$1,664,735,728	\$1,392,032,166	\$1,392,120,014	\$1,405,035,754	\$1,463,512,855
	% change	19.59%	-0.01%	-0.92%	-4.00%	-0.21%
	Taxable Value	\$662,468,863	\$630,138,085	\$617,116,483	\$628,720,574	\$669,346,049
% change	5.13%	2.11%	-1.85%	-6.07%	-4.78%	
CITY OF GRAHAM	Parcel Count	5,864	5,883	5,922	5,954	5,867
	% change	-0.32%	-0.66%	-0.54%	1.48%	0.86%
	Market Value	\$474,732,560	\$469,746,941	\$471,070,336	\$476,547,108	\$483,948,467
	% change	1.06%	-0.28%	-1.15%	-1.53%	-0.58%
	Taxable Value	\$63,970,885	\$322,529,183	\$317,365,750	\$327,221,157	\$352,489,252
% change	-80.17%	1.63%	-3.01%	-7.17%	7.60%	
OLNEY ISD	Parcel Count	4,876	4,856	4,871	4,835	4,739
	% change	0.41%	-0.31%	0.74%	2.03%	-3.52%
	Market Value	\$395,940,081	\$432,252,339	\$422,637,016	\$429,932,506	\$457,879,466
	% change	-8.40%	2.28%	-1.70%	-6.10%	1.02%
	Taxable Value	\$209,649,640	\$190,588,721	\$171,276,952	\$168,699,991	\$184,957,273
% change	10.00%	11.28%	1.53%	-8.79%	0.35%	
CITY OF OLNEY	Parcel Count	2,056	2,056	2,053	2,051	2,025
	% change	0.00%	0.15%	0.10%	1.28%	0.45%
	Market Value	\$135,356,714	\$127,448,467	\$122,382,686	\$116,968,548	\$121,583,090
	% change	6.21%	4.14%	4.63%	-3.80%	5.43%
	Taxable Value	\$104,551,150	\$96,560,874	\$91,021,505	\$87,498,791	\$91,828,117
% change	8.27%	6.09%	4.03%	-4.71%	11.99%	
NEWCASTLE ISD	Parcel Count	3,445	3,505	3,531	3,561	3,610
	% change	-1.71%	-0.74%	-0.84%	-1.36%	-4.75%
	Market Value	\$380,529,771	\$261,482,386	\$257,308,539	\$257,070,163	\$272,714,913
	% change	45.53%	1.62%	0.09%	-5.74%	-3.83%
	Taxable Value	\$89,522,490	\$71,934,730	\$63,094,716	\$59,981,302	\$73,994,509
% change	24.45%	14.01%	5.19%	-18.94%	-17.82%	

JURISDICTION	DESCRIPTION	2018	2018	2017	2016	2015
CITY OF NEWCASTLE	Parcel Count	587	590	587	595	560
	% change	-0.51%	0.51%	-1.34%	6.25%	0.18%
	Market Value	\$12,395,730	\$12,531,690	\$11,555,220	\$11,647,790	\$11,135,000
	% change	-1.08%	8.45%	-0.79%	4.61%	2.48%
	Taxable Value	\$9,642,788	\$9,794,012	\$9,143,265	\$9,132,274	\$8,448,294
% change	-1.54%	7.12%	0.12%	8.10%	7.31%	
NCTC (College)	Parcel Count	24,236	24,532	24,569	25,300	26,083
	% change	-1.21%	-0.15%	-2.89%	-3.00%	-5.71%
	Market Value	\$1,664,068,968	\$1,392,031,616	\$1,392,119,544	\$1,404,036,644	\$1,463,512,855
	% change	19.54%	-0.01%	-0.85%	-4.06%	-0.21%
	Taxable Value	\$848,744,575	\$821,223,271	\$814,263,649	\$820,922,150	\$860,033,577
% change	3.35%	0.85%	-0.81%	-4.55%	-1.55%	
GRAHAM HOSPITAL	Parcel Count	24,886	25,172	25,246	25,995	26,813
	% change	-1.14%	-0.29%	-2.88%	-3.05%	-5.68%
	Market Value	\$1,724,261,633	\$1,435,144,591	\$1,438,673,859	\$1,451,216,782	\$1,510,634,403
	% change	20.15%	-0.25%	-0.86%	-3.93%	0.01%
	Taxable Value	\$855,177,653	\$824,914,257	\$821,800,846	\$827,581,478	\$868,702,544
% change	3.67%	0.38%	-0.70%	-4.73%	-1.30%	
OLNEY HOSPITAL	Parcel Count	8,300	8,341	8,397	8,396	8,331
	% change	-0.49%	-0.67%	0.01%	0.78%	-4.16%
	Market Value	\$775,378,542	\$684,960,115	\$680,100,215	\$687,228,609	\$729,820,064
	% change	13.20%	0.71%	-1.04%	-5.84%	-0.89%
	Taxable Value	\$333,892,958	\$302,390,882	\$274,219,392	\$267,514,068	\$295,367,690
% change	10.42%	10.27%	2.51%	-9.43%	-2.86%	
BRYSON ISD	Parcel Count	300	292	312	309	347
	% change	2.74%	-6.41%	0.97%	-10.95%	-8.68%
	Market Value	\$30,659,865	\$22,989,436	\$26,032,186	\$25,876,715	\$26,499,245
	% change	33.37%	-11.69%	0.60%	-2.35%	7.05%
	Taxable Value	\$497,221	\$10,332,267	\$12,830,390	\$12,721,876	\$12,761,415
% change	-95.19%	-19.47%	0.85%	-0.31%	-12.62%	
WOODSON ISD	Parcel Count	357	356	371	395	393
	% change	0.28%	-4.04%	-6.08%	0.51%	-1.01%
	Market Value	\$28,944,380	\$20,277,519	\$20,726,909	\$20,546,463	\$21,163,273
	% change	42.74%	-2.17%	0.88%	-2.91%	-3.12%
	Taxable Value	\$5,021,421	\$4,257,261	\$4,826,564	\$4,731,972	\$4,868,211
% change	17.95%	-11.80%	2.00%	-2.80%	-9.65%	

ARB / APPEALS PROCESS

The ARB / appeals process relies on the results from the appraisal and valuation process, property information, ratio studies and sales reports. Informal hearings are not mandated by the Texas Property Tax Code; however, it is the Young Central Appraisal District's policy to offer an informal process in most cases. The informal process is an opportunity to communicate with the property owners, verify records and identify any areas of the appraisal record that may require review on a more detailed, individual basis. Any filed protests that are unable to be settled through the informal process, is scheduled for a formal hearing before the Appraisal Review Board (ARB). Below is information pertaining to the process over the last 6 years.

ARB / APPEALS PROCESS - 6 YR HISTORY

	2019	2018	2017	2016	2015	2014	AVG
Total Parcels	33,112	33,448	33,648	34,400	35,149	37,126	34,481
Protests filed	676	702	580	690	1,123	936	785
<i>Percent of Total</i>	2.04%	2.10%	1.72%	2.01%	3.19%	2.52%	2.26%
Withdrawn	76	82	159	141	158	117	122
<i>Percent of filed</i>	11.24%	11.68%	27.41%	20.43%	14.07%	12.50%	16.22%
Settled	247	410	242	276	780	606	427
<i>Percent of filed</i>	36.54%	58.40%	41.72%	40.00%	69.46%	64.74%	51.81%
No shows	255	166	147	241	262	272	224
<i>Percent of filed</i>	37.72%	23.65%	25.34%	34.93%	23.33%	29.06%	29.01%
Board - No change	46	15	10	18	14	17	20
<i>Percent of filed</i>	6.80%	2.14%	1.72%	2.61%	1.25%	1.82%	2.72%
Board - Change	29	9	17	10	36	50	25
<i>Percent of filed</i>	4.29%	1.28%	2.93%	1.45%	3.21%	5.34%	3.08%
Online Protests	33	16	0	0	0	0	8
<i>Percent of filed</i>	4.88%	2.28%	0.00%	0.00%	0.00%	0.00%	1.19%

	2019	2018	2017
Informal Inquires	253	268	356
Those that filed	18	8	18
<i>Percent of filed</i>	7.11%	2.99%	5.06%

FINANCIAL REPORT

The Young Central Appraisal District’s budget is carefully reviewed each year and adopted by the Board of Directors. The District’s goal is to be trustworthy stewards of taxpayer money in a conservative manner, while also understanding the need to provide appropriate and reasonable resources to accomplish the many demands required. In doing so, this allows us to be more efficient, accurate and adhere to all the policies, procedures, rules and laws as set forth by the Texas State Comptroller Office and Texas Property Tax code, etc.

Staying up to date regarding technology, software, education and training allows us to better serve the property taxpayers, public, and taxing jurisdictions in general, while providing more accurate, and readily available information. Listed below is a comparison of similar counties in terms of parcel count, budget, etc. from the most recent publication available from the 2018 Operations Survey conducted by the Texas State Comptroller Office.

APPRAISAL BUDGET COMPARISON - (Data from the 2018 State Comptroller OSS Survey)

No.	Appraisal District	\$ per Parcel	Total Budget	Collections Budget	Appraisal Budget	Appraisal Contract	% of Budget	Res. Real	Commercial Real	Oil \ Gas \ Industrial \ Util.	BPP	Total Tax Levy	Total Parcels	Total Market Value	Mkt. Value per parcel
162	McMullen	\$19.84	\$596,502	0	\$596,502	\$130,000	22%			X		\$43,346,024	30,064	\$3,491,567,488	\$116,138
53	Crockett	\$5.57	\$602,930	0	\$602,930	\$340,000	56%	X	X		X	\$29,839,902	108,298	\$1,475,996,710	\$13,629
106	Hemphill	\$8.76	\$621,500	0	\$621,500	\$225,060	36%			X		\$1,592,011,430	70,947	\$1,636,558,160	\$23,067
225	Trius	\$27.48	\$649,033	\$200,124	\$648,909	\$47,250	6%			X		\$48,365,492	23,617	\$3,427,278,780	\$145,119
253	Zapata	\$10.61	\$651,074	0	\$651,074	\$61,353	9%			X		\$19,910,006	61,353	\$18,402,471,648	\$299,944
154	Madison	\$20.19	\$660,732	0	\$660,732	\$46,500	7%		X		X	\$19,122,286	32,733	\$2,241,818,081	\$68,488
252	Young	\$19.97	\$904,882	\$236,913	\$667,969	\$83,500	9%			X		\$29,304,613	33,443	\$2,120,791,225	\$63,415
210	Shelby	\$28.65	\$683,749	0	\$683,749	\$59,300	9%			X		\$26,142,785	23,862	\$2,498,439,849	\$104,704
34	Cass	\$17.39	\$689,407	0	\$689,407	\$108,000	16%		X		X	\$33,519,444	39,638	\$3,089,543,008	\$77,439
66	Duval	\$23.24	\$692,000	0	\$692,000	\$133,000	19%	X	X		X	\$18,678,892	29,776	\$2,620,843,785	\$88,019
112	Hopkins	\$23.31	\$702,745	0	\$702,745	\$28,380	4%	X	X		X	\$45,191,743	30,142	\$3,248,955,954	\$107,788
83	Gaines	\$15.08	\$987,000	\$280,000	\$707,000	\$250,000	25%	X	X		X	\$89,999,000	46,872	\$4,215,543,268	\$89,937
73	Falls	\$37.27	\$735,790	0	\$735,790	\$55,000	7%			X	X	\$15,419,887	19,740	\$1,893,432,507	\$95,919

PARCEL COUNT COMPARISON - (Data from the 2018 State Comptroller OSS Survey)

No.	Appraisal District	\$ per Parcel	Total Budget	Collections Budget	Appraisal Budget	Appraisal Contract	% of Budget	Res. Real	Commercial Real	Oil \ Gas \ Industrial \ Util.	BPP	Total Tax Levy	Total Parcels	Total Market Value	Value per parcel
45	Colorado	\$26.46	\$1,154,484	\$346,344	\$808,140	\$84,200	7%			X		\$44,188,958	30,546	\$5,471,139,372	\$179,111
13	Bee	\$24.13	\$750,379	0	\$750,379	\$341,220	45%	X	X		X	\$37,649,334	31,095	\$2,904,717,240	\$93,414
50	Coryell	\$29.47	\$923,261	0	\$923,261	\$12,000	1%			X		\$56,015,886	31,326	\$4,500,686,021	\$143,673
149	Live Oak	\$23.27	\$857,876	\$104,806	\$753,070	\$168,000	20%	X	X			\$7,574,239	32,356	\$4,476,708,555	\$138,358
86	Gillespie	\$31.17	\$1,297,865	\$284,965	\$1,012,900	\$20,000	2%			X		\$67,306,916	32,496	\$8,948,613,482	\$275,376
154	Madison	\$20.19	\$660,732	0	\$660,732	\$46,500	7%		X		X	\$19,122,286	32,733	\$2,241,818,081	\$68,488
252	Young	\$19.97	\$904,882	\$236,913	\$667,969	\$83,500	9%			X		\$29,304,613	33,443	\$2,120,791,225	\$63,415
58	Dawson	\$12.08	\$686,813	\$280,363	\$406,450	\$130,000	19%	X	X			\$33,909,732	33,646	\$1,062,447,720	\$31,577
67	Eastland	\$26.19	\$984,900	\$102,000	\$882,900	\$170,546	17%	X	X			\$27,530,062	33,717	\$3,031,105,950	\$89,898
82	Frio	\$31.40	\$1,158,180	\$90,000	\$1,068,180	\$77,300	7%		X			\$46,312,212	34,014	\$2,008,208,350	\$59,041
159	Maverick	\$33.06	\$1,131,007	0	\$1,131,007	\$37,680	3%			X		\$36,292,382	34,210	\$4,187,121,975	\$122,395
239	Washington	\$24.23	\$1,085,400	\$255,564	\$829,836	\$51,000	5%			X		\$60,547,939	34,248	\$7,136,357,805	\$208,373
10	Bandera	\$29.00	\$1,022,730	0	\$1,022,730	\$28,565	3%		X		X	\$39,021,210	35,265	\$4,269,686,800	\$121,074

Blue section above indicates that the contracted appraisal group appraises the property types designated with an X.

YCAD ranking to all reported districts (250): Total Budget - # 112, Appraisal Budget - # 89, Collections Budget - # 208, Total Levy - # 96, \$ Per Parcel - # 89.