



**YOUNG CENTRAL  
APPRAISAL DISTRICT**

**2023 - ANNUAL APPRAISAL REPORT**  
*AS OF 09/21/2023*



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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 district's 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 2023 Annual Appraisal Report for the Young Central Appraisal District, located at 505 5th 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](http://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 charts below show 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	2021	TOTAL	2022	TOTAL	2023	TOTAL	HS	OV65/DP	Freeport	State Code
YCO	YOUNG COUNTY GEN. FUND	0.646444	0.6936	0.587609	0.587609	0.587674	0.587674	----	10K	yes	252-000-00
	YOUNG COUNTY DEBT SERVICE	0.047141		0		0		----	10K	yes	
GISD	GRAHAM ISD - M&O	0.9634	1.274	0.8784	1.189	0.7133	1.0239	100K	10k	yes	252-901-02
	GRAHAM ISD - I&S	0.3106		0.3106		0.3106		100K	10k	yes	
CG	CITY OF GRAHAM - M&O	0.591932	0.605	0.52877	0.605	0.635	0.635	----	10k	yes	252-103-03
	CITY OF GRAHAM - DEBT SERVICE	0.013068		0.07623		0				yes	
OISD	OLNEY ISD - M&O	1.0517	1.2417	1.0324	1.2224	0.8263	1.0163	100K	10k	no	252-903-02
	OLNEY ISD - I&S	0.19		0.19		0.19		100K	10k	no	
CO	CITY OF OLNEY	0.7476	0.7476	0.685554	0.685554	0.978221	0.978221	----	5K	no	252-102-103
OH	OLNEY HOSPITAL	0.2824	0.2824	0.297226	0.297226	0.193134	0.193134	----	50K	no	252-201-11
NISD	NEWCASTLE ISD - M&O	1.0517	1.4717	1.011801	1.441801	0.7369	1.1069	100K	10k	no	252-902-02
	NEWCASTLE ISD - I&S	0.42		0.43		0.37		100K	10k	no	
CN	CITY OF NEWCASTLE	0.45	0.45	0.437852	0.437852	0.366006	0.366006	----	----	no	252-101-03
NCTC	NORTH CENTRAL TEXAS COLLEGE	0.05	0.05	0.047129	0.047129	0.04039	0.04039	----	----	yes	049-201-15
GH	GRAHAM HOSPITAL	0.3394	0.3394	0.319184	0.319184	0.272984	0.272984	----	10K	yes	252-202-11
BISD	BRYSON ISD - M&O	0.9634	1.4034	0.9441	1.3841	0.738	1.178	100K	10k	no	119-901-02
	BRYSON ISD - I&S	0.44		0.44		0.44		100K	10k	no	
WISD	WOODSON ISD	1.0517	1.0517	0.9842	0.9842	0.8263	0.8263	100K	10k	no	224-902-02

<b>City of Graham - Total:</b> (COUNTY, GISD, CG, NCTC, GH)	<b>2.94892</b>	<b>2.74792</b>	<b>-6.82%</b>	<b>2.55995</b>	<b>-6.84%</b>
<b>City of Olney - Total:</b> (COUNTY, OISD, CO, OH)	<b>2.96529</b>	<b>2.79279</b>	<b>-5.82%</b>	<b>2.77533</b>	<b>-0.63%</b>
<b>City of Newcastle - Total:</b> (COUNTY, NISD, CN, OH)	<b>2.89769</b>	<b>2.76449</b>	<b>-4.60%</b>	<b>2.25371</b>	<b>-18.48%</b>

**YOUNG COUNTY 5 YR EXEMPTION HISTORY**

	2023	2022	2021	2020	2019	2018
Parcel Total	31,953	31,933	30,030	32,338	33,112	33,448
# of Exemptions	7,979	8,201	7,754	8,161	8,096	8,566
Total Market	\$4,498,444,734	\$3,217,016,973	\$2,688,977,133	\$2,526,194,987	\$2,120,255,536	\$2,120,255,536
Average per parcel	\$140,783.17	\$100,742.71	\$89,543.03	\$78,118.47	\$64,032.84	\$63,389.61
Total Taxable	\$1,315,929,540	\$1,207,881,319	\$1,000,139,643	\$1,027,129,901	\$1,025,041,065	\$962,514,040
Average per parcel	\$41,183.29	\$37,825.49	\$33,304.68	\$31,762.32	\$30,956.79	\$28,776.43

*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 2023 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 1-1-2022 to 05-01-2023. Below are the results from the study.

<b># of Sales</b>	<b>Mean</b>	<b>Median</b>	<b>Weigh/Mean</b>	<b>COD</b>
279	107.32 %	96.30 % .	79.21%	29.7072%

	2023			2022			2021		
STATE CODE	DEEDS	SALES	SALES %	DEEDS	SALES	SALES %	DEEDS	SALES	SALES %
A	795	173	21.76%	806	188	23.33%	697	208	29.84%
B	6	0		6	0		7	0	
C	186	10	5.38%	171	23	13.45%	136	18	13.24%
D	518	77	14.86%	645	88	13.64%	598	84	14.05%
E	311	57	18.33%	806	54	6.70%	294	53	18.03%
F	135	19	14.07%	112	16	14.29%	84	10	11.90%
G	0	0		0	0		0	0	
J	0	0		0	0		1	1	100.00%
L	1	0		4	0		4	0	
M	10	0		4	0		6	2	33.33%
O	45	1		1	0		1	0	
X	19	0		4	0		10	0	
<b>TOTALS:</b>	<b>2026</b>	<b>337</b>	<b>16.63%</b>	<b>2559</b>	<b>369</b>	<b>14.42%</b>	<b>1838</b>	<b>376</b>	<b>20.46%</b>

2023 2026 337 16.63%  
2022 2559 369 14.42%  
2021 1838 376 20.46%

**Change - sales 2022 to 2023: 15.35%**  
**Change - deeds 2022 to 2023: -20.83%**

*\*Sales taken from Jan. 1 of prior year to April 30th current year*

## 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 2018 through 2023. 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 – 6-year comparison**

CATEGORY	DESCRIPTION	2023	2022	2021	2020	2019	2018
A	Parcel Count	5,803	5,809	5,898	5,893	5,918	6,018
	% change	-0.10%	-1.51%	0.08%	-0.42%	-1.66%	-0.56%
	Market Value	\$620,194,953	\$568,463,715	\$474,209,834	\$447,482,926	\$385,496,684	\$398,986,517
	% change	9.10%	19.88%	5.97%	16.08%	-3.38%	0.08%
B	Parcel Count	60	61	61	65	60	60
	% change	-1.64%	0.00%	-6.15%	8.33%	0.00%	1.69%
	Market Value	\$15,568,450	\$15,691,990	\$14,180,350	\$8,985,410	\$8,213,210	\$8,231,870
	% change	-0.79%	10.66%	57.82%	9.40%	-0.23%	1.60%
C	Parcel Count	1,160	1,209	1,266	1,381	1,396	1,424
	% change	-4.05%	-4.50%	-8.33%	-1.07%	-1.97%	-1.59%
	Market Value	\$10,519,026	\$9,927,668	\$8,352,012	\$7,819,266	\$7,356,529	\$7,356,029
	% change	5.96%	18.87%	6.81%	6.29%	0.01%	-2.98%
D	Parcel Count	7,515	7,399	7,217	7,062	7,347	7,268
	% change	1.57%	2.52%	2.19%	-3.88%	1.09%	3.34%
	Market Value	\$1,950,812,645	\$1,529,095,153	\$1,253,992,719	\$1,147,954,808	\$1,187,663,715	\$840,909,698
	% change	27.58%	21.94%	9.24%	-3.34%	41.24%	-1.17%
E	Parcel Count	3,262	3,271	3,146	3,224	2,942	2,859
	% change	-0.28%	3.97%	-2.42%	9.59%	2.90%	-1.45%
	Market Value	\$367,566,557	\$316,753,138	\$257,273,306	\$256,376,295	\$212,339,230	\$196,528,024
	% change	16.04%	23.12%	0.35%	20.74%	8.05%	0.31%
F	Parcel Count	912	913	904	893	876	873
	% change	-0.11%	1.00%	1.23%	1.94%	0.34%	0.58%
	Market Value	\$846,319,590	\$189,385,901	\$185,152,879	\$144,338,532	\$146,323,664	\$188,402,101
	% change	346.88%	2.29%	28.28%	-1.36%	-22.33%	-6.78%
G	Parcel Count	8,978	8,700	7,191	13,490	9,658	9,477
	% change	3.20%	20.98%	-46.69%	39.68%	1.91%	-0.95%
	Market Value	\$77,127,080	\$69,374,770	\$39,929,350	\$64,697,360	\$83,003,230	\$64,900,050
	% change	11.17%	73.74%	-38.28%	-22.05%	27.89%	15.23%
J	Parcel Count	343	350	386	394	393	397
	% change	-2.00%	-9.33%	-2.03%	0.25%	-1.01%	-19.96%
	Market Value	\$136,531,310	\$130,108,930	\$129,533,590	\$127,201,030	\$140,484,010	\$108,139,110
	% change	4.94%	0.44%	1.83%	-9.46%	29.91%	6.46%
L	Parcel Count	1,126	1,058	1,186	1,223	1,220	1,202
	% change	6.43%	-10.79%	-3.03%	0.25%	1.50%	-9.08%
	Market Value	\$285,808,150	\$224,261,960	\$173,732,200	\$190,816,160	\$188,301,400	\$176,013,980
	% change	27.44%	29.08%	-8.95%	1.34%	6.98%	4.60%
M	Parcel Count	152	155	149	144	153	148
	% change	-1.94%	4.03%	3.47%	-5.88%	3.38%	0.00%
	Market Value	\$4,980,360	\$4,949,400	\$3,964,680	\$3,239,830	\$3,639,190	\$3,427,510
	% change	0.63%	24.84%	22.37%	-10.97%	6.18%	9.32%
O	Parcel Count	240	247	279	263	263	292
	% change	-2.83%	-11.47%	6.08%	0.00%	-9.93%	-23.36%
	Market Value	\$586,266	\$560,076	\$410,127	\$216,537	\$216,537	\$247,137
	% change	4.68%	36.56%	89.40%	0.00%	-12.38%	-13.02%
S	Parcel Count	13	14	12	15	16	15
	% change	-7.14%	16.67%	-20.00%	-6.25%	6.67%	25.00%
	Market Value	\$3,987,830	\$3,933,960	\$3,491,570	\$5,462,310	\$3,166,500	\$2,101,130
	% change	1.37%	12.67%	-36.08%	72.50%	50.70%	-19.29%
X	Parcel Count	5,314	5,438	5,006	5,444	5,569	6,087
	% change	-2.28%	8.63%	-8.05%	-2.24%	-8.51%	2.66%
	Market Value	\$187,541,067	\$158,535,631	\$145,614,190	\$135,424,833	\$133,312,299	\$125,012,380
	% change	18.30%	8.87%	7.52%	1.58%	6.64%	1.15%
TOTALS	Parcel Count	31,834	31,834	30,004	32,254	33,112	36,120
	% change	0.00%	6.10%	-6.98%	-2.59%	-8.33%	-0.27%
	Market Value	\$4,507,543,284	\$3,221,042,292	\$2,689,836,807	\$2,540,015,297	\$2,499,516,198	\$2,120,255,536
	% change	39.94%	19.75%	5.90%	1.62%	17.89%	0.06%



## Taxing Jurisdictions - 5-year Comparison

JURISDICTION	DESCRIPTION	2023	2022	2021	2020	2019
YOUNG COUNTY	Parcel Count	32,045	31,834	29,998	32,338	33,146
	% change	0.66%	6.12%	-7.24%	-2.44%	-1.14%
	<b>Market Value</b>	<b>\$4,526,705,074</b>	<b>\$3,221,042,292</b>	<b>\$2,689,238,827</b>	<b>\$2,526,194,987</b>	<b>\$2,491,434,091</b>
	% change	40.54%	19.78%	6.45%	1.40%	17.67%
	<b>Taxable Value</b>	<b>\$1,336,248,537</b>	<b>\$1,219,777,189</b>	<b>\$1,010,008,422</b>	<b>\$1,027,129,901</b>	<b>\$1,000,492,338</b>
% change	9.55%	20.77%	-1.67%	2.66%	6.32%	
GRAHAM ISD	Parcel Count	23,608	23,298	21,651	23,456	24,271
	% change	1.33%	7.61%	-7.70%	-3.36%	-1.43%
	<b>Market Value</b>	<b>\$2,763,060,688</b>	<b>\$2,177,119,280</b>	<b>\$1,798,750,900</b>	<b>\$1,696,678,699</b>	<b>\$1,657,202,146</b>
	% change	26.91%	21.04%	6.02%	2.38%	19.22%
	<b>Taxable Value</b>	<b>\$1,007,382,230</b>	<b>\$812,743,429</b>	<b>\$706,441,963</b>	<b>\$677,643,031</b>	<b>\$638,227,197</b>
% change	23.95%	15.05%	4.25%	6.18%	3.75%	
CITY OF GRAHAM	Parcel Count	5,782	5,696	5,691	5,738	5,858
	% change	1.51%	0.09%	-0.82%	-2.05%	-0.42%
	<b>Market Value</b>	<b>\$701,503,998</b>	<b>\$652,818,637</b>	<b>\$563,238,394</b>	<b>\$529,037,814</b>	<b>\$472,947,440</b>
	% change	7.46%	15.90%	6.46%	11.86%	0.90%
	<b>Taxable Value</b>	<b>\$450,316,415</b>	<b>\$426,467,958</b>	<b>\$369,930,841</b>	<b>\$343,295,485</b>	<b>\$313,523,862</b>
% change	5.59%	15.28%	7.76%	9.50%	0.15%	
OLNEY ISD	Parcel Count	4,459	4,597	4,541	4,859	4,914
	% change	-3.00%	1.23%	-6.54%	-1.12%	1.47%
	<b>Market Value</b>	<b>\$651,469,540</b>	<b>\$527,289,119</b>	<b>\$464,957,220</b>	<b>\$417,037,996</b>	<b>\$395,316,979</b>
	% change	23.55%	13.41%	11.49%	5.49%	-6.64%
	<b>Taxable Value</b>	<b>\$317,011,945</b>	<b>\$271,131,128</b>	<b>\$249,631,542</b>	<b>\$208,259,460</b>	<b>\$203,064,976</b>
% change	16.92%	8.61%	19.87%	2.56%	7.67%	
CITY OF OLNEY	Parcel Count	2,045	2,035	2,041	2,052	2,056
	% change	0.49%	-0.29%	-0.54%	-0.19%	0.05%
	<b>Market Value</b>	<b>\$180,520,371</b>	<b>\$167,041,775</b>	<b>\$148,886,815</b>	<b>\$140,437,006</b>	<b>\$135,107,922</b>
	% change	8.07%	12.19%	6.02%	3.94%	5.82%
	<b>Taxable Value</b>	<b>\$140,932,304</b>	<b>\$128,123,846</b>	<b>\$112,938,158</b>	<b>\$106,961,320</b>	<b>\$103,583,105</b>
% change	10.00%	13.45%	5.59%	3.26%	7.33%	
NEWCASTLE ISD	Parcel Count	3,422	3,362	3,227	3,497	3,451
	% change	1.78%	4.18%	-7.72%	1.33%	-1.65%
	<b>Market Value</b>	<b>\$1,024,871,640</b>	<b>\$446,579,751</b>	<b>\$366,955,508</b>	<b>\$360,256,999</b>	<b>\$380,019,641</b>
	% change	129.49%	21.70%	1.86%	-5.20%	45.93%
	<b>Taxable Value</b>	<b>\$542,874,781</b>	<b>\$75,428,165</b>	<b>\$70,135,208</b>	<b>\$76,684,482</b>	<b>\$89,346,313</b>
% change	619.72%	7.55%	-8.54%	-14.17%	25.54%	

JURISDICTION	DESCRIPTION	2023	2022	2021	2020	2019
CITY OF NEWCASTLE	Parcel Count	572	599	598	597	587
	% change	-4.51%	0.17%	0.17%	1.70%	0.86%
	<b>Market Value</b>	<b>\$32,754,610</b>	<b>\$14,815,850</b>	<b>\$13,327,840</b>	<b>\$12,073,810</b>	<b>\$12,349,690</b>
	% change	121.08%	11.16%	10.39%	-2.23%	5.14%
	<b>Taxable Value</b>	<b>\$16,437,539</b>	<b>\$11,391,305</b>	<b>\$10,657,870</b>	<b>\$9,650,163</b>	<b>\$9,734,240</b>
% change	44.30%	6.88%	10.44%	-0.86%	3.53%	
NCTC (College)	Parcel Count	23,607	23,297	21,651	23,455	24,270
	% change	1.33%	7.60%	-7.69%	-3.36%	-1.43%
	<b>Market Value</b>	<b>\$2,762,714,548</b>	<b>\$2,176,665,190</b>	<b>\$1,798,460,640</b>	<b>\$1,696,133,409</b>	<b>\$1,656,634,196</b>
	% change	26.92%	21.03%	6.03%	2.38%	19.18%
	<b>Taxable Value</b>	<b>\$1,377,602,418</b>	<b>\$1,074,447,836</b>	<b>\$924,848,806</b>	<b>\$890,164,096</b>	<b>\$843,762,246</b>
% change	28.21%	16.18%	3.90%	5.50%	3.22%	
GRAHAM HOSPITAL	Parcel Count	24,278	23,983	22,323	24,081	24,917
	% change	1.23%	7.44%	-7.30%	-3.36%	-1.35%
	<b>Market Value</b>	<b>\$2,851,473,874</b>	<b>\$2,248,150,352</b>	<b>\$1,857,773,069</b>	<b>\$1,749,799,502</b>	<b>\$1,716,568,361</b>
	% change	26.84%	21.01%	6.17%	1.94%	19.79%
	<b>Taxable Value</b>	<b>\$1,383,464,319</b>	<b>\$1,076,590,976</b>	<b>\$924,825,357</b>	<b>\$890,669,552</b>	<b>\$849,256,193</b>
% change	28.50%	16.41%	3.83%	4.88%	3.53%	
OLNEY HOSPITAL	Parcel Count	7,857	7,935	7,747	8,336	8,309
	% change	-0.98%	2.43%	-7.07%	0.32%	-0.28%
	<b>Market Value</b>	<b>\$1,675,710,350</b>	<b>\$973,024,220</b>	<b>\$831,532,378</b>	<b>\$776,336,985</b>	<b>\$774,627,070</b>
	% change	72.22%	17.02%	7.11%	0.22%	13.24%
	<b>Taxable Value</b>	<b>\$918,320,485</b>	<b>\$382,310,154</b>	<b>\$314,371,774</b>	<b>\$323,865,507</b>	<b>\$332,283,038</b>
% change	140.20%	21.61%	-2.93%	-2.53%	10.35%	
BRYSON ISD	Parcel Count	287	302	285	277	299
	% change	-4.97%	5.96%	2.89%	-7.36%	2.40%
	<b>Market Value</b>	<b>\$45,019,576</b>	<b>\$36,203,412</b>	<b>\$28,307,589</b>	<b>\$25,016,683</b>	<b>\$30,589,225</b>
	% change	24.35%	27.89%	13.15%	-18.22%	33.33%
	<b>Taxable Value</b>	<b>\$14,402,216</b>	<b>\$11,702,387</b>	<b>\$9,120,941</b>	<b>\$7,178,618</b>	<b>\$11,904,300</b>
% change	23.07%	28.30%	27.06%	-39.70%	15.71%	
WOODSON ISD	Parcel Count	391	390	393	355	355
	% change	0.26%	-0.76%	10.70%	0.00%	0.85%
	<b>Market Value</b>	<b>\$43,470,640</b>	<b>\$34,896,450</b>	<b>\$30,766,780</b>	<b>\$28,378,240</b>	<b>\$29,048,850</b>
	% change	24.57%	13.42%	8.42%	-2.31%	43.94%
	<b>Taxable Value</b>	<b>\$6,211,523</b>	<b>\$5,347,201</b>	<b>\$4,966,400</b>	<b>\$4,809,455</b>	<b>\$5,020,691</b>
% change	16.16%	7.67%	3.26%	-4.21%	18.04%	

## ARB / APPEALS PROCESS

The ARB / appeals process relies on the results from the appraisal and valuation process, property information, ratio studies and sales reports. Young Central Appraisal District's policy to offer an informal process in most cases, either in person, phone, email, etc. 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.

When an informal has not been attempted, there is an opportunity to meet in person with an appraiser on the day of the scheduled hearing. 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**

	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>AVG</b>
<b>Total Parcels</b>	32,045	31,834	29,998	32,338	33,146	33,529	<b>32,526</b>
<b>Protests filed</b>	<b>872</b>	<b>986</b>	<b>653</b>	<b>1,192</b>	<b>678</b>	<b>725</b>	<b>766</b>
<i>Percent of Total</i>	<i>2.72%</i>	<i>3.10%</i>	<i>2.18%</i>	<i>3.69%</i>	<i>2.05%</i>	<i>2.16%</i>	<i>2.36%</i>
<b>Withdrawn</b>	<b>387</b>	<b>276</b>	<b>197</b>	<b>297</b>	<b>79</b>	<b>82</b>	<b>163</b>
<i>Percent of filed</i>	<i>44.38%</i>	<i>27.99%</i>	<i>30.17%</i>	<i>24.92%</i>	<i>11.65%</i>	<i>11.31%</i>	<i>21.12%</i>
<b>Settled</b>	<b>272</b>	<b>386</b>	<b>279</b>	<b>592</b>	<b>260</b>	<b>433</b>	<b>362</b>
<i>Percent of filed</i>	<i>31.19%</i>	<i>39.15%</i>	<i>42.73%</i>	<i>49.66%</i>	<i>38.35%</i>	<i>59.72%</i>	<i>46.63%</i>
<b>No shows</b>	<b>86</b>	<b>232</b>	<b>94</b>	<b>98</b>	<b>257</b>	<b>175</b>	<b>154</b>
<i>Percent of filed</i>	<i>9.86%</i>	<i>23.53%</i>	<i>14.40%</i>	<i>8.22%</i>	<i>37.91%</i>	<i>24.14%</i>	<i>21.99%</i>
<b>Board - No change</b>	<b>47</b>	<b>43</b>	<b>37</b>	<b>28</b>	<b>48</b>	<b>19</b>	<b>28</b>
<i>Percent of filed</i>	<i>5.39%</i>	<i>4.36%</i>	<i>5.67%</i>	<i>2.35%</i>	<i>7.08%</i>	<i>2.62%</i>	<i>3.89%</i>
<b>Board - Change</b>	<b>32</b>	<b>49</b>	<b>83</b>	<b>75</b>	<b>32</b>	<b>15</b>	<b>44</b>
<i>Percent of filed</i>	<i>3.67%</i>	<i>4.97%</i>	<i>12.71%</i>	<i>6.29%</i>	<i>4.72%</i>	<i>2.07%</i>	<i>5.71%</i>
<b>Phone Protests</b>	<b>97</b>	<b>8</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>2</b>
<i>Percent of filed</i>	<i>11.12%</i>	<i>0.81%</i>	<i>0.61%</i>	<i>0.34%</i>	<i>0.29%</i>	<i>0.00%</i>	<i>0.25%</i>
<b>Online Protests</b>	<b>142</b>	<b>188</b>	<b>105</b>	<b>128</b>	<b>20</b>	<b>16</b>	<b>54</b>
<i>Percent of filed</i>	<i>16.28%</i>	<i>19.07%</i>	<i>16.08%</i>	<i>10.74%</i>	<i>2.95%</i>	<i>2.21%</i>	<i>6.39%</i>
<b>Pending</b>	<b>48</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Percent of filed</i>	<i>5.50%</i>	<i>0.10%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>

## 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 2022 Operations Survey conducted by the Texas State Comptroller Office.

*See next page*

