YOUNG CENTRAL APPRAISAL DISTRICT

2024 - ANNUAL APPRAISAL REPORT

AS OF 11/1/2024

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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 2024 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

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	2022	TOTAL	2023	TOTAL	2024	TOTAL	HS	OV65/DP	Freeport	State Code
YCO	YOUNG COUNTY GEN. FUND	0.587609	0.5876	0.587674	0.587674	0.586353	0.586353	----	10K	yes	252-000-00
	YOUNG COUNTY DEBT SERVICE	0		0				----	10K	yes	
GISD	GRAHAM ISD - M&O	0.8784	1.189	0.7133	1.0239	0.6782	0.9888	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	0.52877	0.605	0.635	0.635	0.655	0.655	----	10k	yes	252-103-03
	CITY OF GRAHAM - DEBT SERVICE	0.07623		0						yes	
OISD	OLNEY ISD - M&O	1.0324	1.2224	0.8263	1.0163	0.8238	1.0138	100K	10k	no	252-903-02
	OLNEY ISD - I&S	0.19		0.19		0.19		100K	10k	no	
CO	CITY OF OLNEY	0.685554	0.6856	0.978221	0.978221	0.9782	0.9782	----	5K	no	252-102-103
OH	OLNEY HOSPITAL - M&O	0.297226	0.2972	0.193134	0.193134	0.212955	0.44567	----	55K	no	252-201-11
	OLNEY HOSPITAL - I&S					0.232715					
NISD	NEWCASTLE ISD - M&O	1.011801	1.4418	0.7369	1.1069	0.7346	1.1046	100K	10k	no	252-902-02
	NEWCASTLE ISD - I&S	0.43		0.37		0.37		100K	10k	no	
CN	CITY OF NEWCASTLE	0.437852	0.4379	0.366006	0.366006	0.362874	0.362874	----	----	no	252-101-03
NCTC	NORTH CENTRAL TEXAS COLLEGE	0.047129	0.0471	0.04039	0.04039	0.042367	0.042367	----	----	yes	049-201-15
GH	GRAHAM HOSPITAL	0.319184	0.3192	0.272984	0.272984	0.272984	0.272984	----	10K	yes	252-202-11
BISD	BRYSON ISD - M&O	0.9441	1.3841	0.738	1.178	0.7355	1.1755	100K	10k	no	119-901-02
	BRYSON ISD - I&S	0.44		0.44		0.44		100K	10k	no	
WISD	WOODSON ISD	0.9842	0.9842	0.8263	0.8263	0.7688	0.7688	100K	10k	no	224-902-02
		2022		2023		2024					
	City of Graham - Total: (COUNTY, GISD, CG, NCTC, GH)	*2.67169*		*2.55995*	*-4.18%*	*2.5455*	*-0.56%*				
	City of Olney - Total: (COUNTY, OISD, CO, OH)	*2.79279*		*2.77533*	*-0.63%*	*3.02402*	*8.96%*				
	City of Newcastle - Total: (COUNTY, NISD, CN, OH)	*2.76449*		*2.25371*	*-18.48%*	*2.26678*	*0.58%*				

YOUNG COUNTY 5 YR EXEMPTION HISTORY

	2024	2023	2022	2021	2020
Parcel Total	31,027	32,066	31,933	30,029	32,337
# of Exemptions	8,059	8,125	8,244	7,774	8,201
Total Market	$4,929,970,205	$4,525,260,122	$3,217,347,293	$2,689,254,333	$2,530,189,136
Market per parcel	*$158,892.91*	*$141,123.31*	*$100,753.05*	*$89,555.24*	*$78,244.40*
Free Adj. Taxable	$1,436,733,461	$1,322,859,915	$1,205,226,902	$999,838,373	$1,029,690,209
Taxable per parcel	*$46,305.91*	*$41,254.29*	*$37,742.36*	*$33,295.76*	*$31,842.48*

Note: # of exemptions does not include the Agricultural Special Use Valuation included in the Total Taxable value adjustment. All years as of 11/1/2024.

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 2024 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 1-1-2023 to 05-01-2024. Below are the results from the study.

# of Sales	Mean	Median	Weigh/Mean	COD
273	0.9993%	97.93%	86.10%	17.851%

	2024			2023			2022		
STATE CODE	**DEEDS**	**SALES**	**SALES %**	**DEEDS**	**SALES**	**SALES %**	**DEEDS**	**SALES**	**SALES %**
A	727	183	25.17%	795	173	21.76%	806	188	23.33%
B	6	0		6	0		6	0	
C	161	12	7.45%	186	10	5.38%	171	23	13.45%
D	474	74	15.61%	518	77	14.86%	645	88	13.64%
E	277	51	18.41%	311	57	18.33%	806	54	6.70%
F	143	16	11.19%	135	19	14.07%	112	16	14.29%
G	0	0		0	0		0	0	
J	0	0		0	0		0	0	
L	1	0		1	0		4	0	
M	5	0		10	0		4	0	
O	3	1		45	1		1	0	
X	14	1		19	0		4	0	
TOTALS:	***1811***	***338***	***18.66%***	***2026***	***337***	***16.63%***	***2559***	***369***	***14.42%***

2024	*1811*	*338*	*18.66%*
2023	*2026*	*337*	*16.63%*
2022	*2559*	*369*	*14.42%*

Change - sales 2022 to 2023: ***2.03%***
Change - deeds 2022 to 2023: ***-215***

****Sales taken from Jan. 1 of prior year to July of 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 2019 through 2024. 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. Prior years data is reflective of the time of their respective reports.

See next page

Property Classification - State Code – 6-year comparison

CATEGORY	DESCRIPTION	2024	2023	2022	2021	2020	2019
A	Parcel Count	5,797	5,803	5,809	5,898	5,893	5,918
	% change	-0.10%	-0.10%	-1.51%	0.08%	-0.42%	-1.66%
	Market Value	***$649,352,794***	***$620,194,953***	***$568,463,715***	***$474,209,834***	***$447,482,926***	***$385,496,684***
	% change	4.70%	9.10%	19.88%	5.97%	16.08%	-3.38%
B	Parcel Count	60	60	61	61	65	60
	% change	0.00%	-1.64%	0.00%	-6.15%	8.33%	0.00%
	Market Value	***$21,081,250***	***$15,568,450***	***$15,691,990***	***$14,180,350***	***$8,985,410***	***$8,213,210***
	% change	35.41%	-0.79%	10.66%	57.82%	9.40%	-0.23%
C	Parcel Count	1,076	1,160	1,209	1,266	1,381	1,396
	% change	-7.24%	-4.05%	-4.50%	-8.33%	-1.07%	-1.97%
	Market Value	***$10,882,906***	***$10,519,026***	***$9,927,668***	***$8,352,012***	***$7,819,266***	***$7,356,529***
	% change	3.46%	5.96%	18.87%	6.81%	6.29%	0.01%
D	Parcel Count	7,643	7,515	7,399	7,217	7,062	7,347
	% change	1.70%	1.57%	2.52%	2.19%	-3.88%	1.09%
	Market Value	***$2,190,301,779***	***$1,950,812,645***	***$1,529,095,153***	***$1,253,992,719***	***$1,147,954,808***	***$1,187,663,715***
	% change	12.28%	27.58%	21.94%	9.24%	-3.34%	41.24%
E	Parcel Count	3,346	3,262	3,271	3,146	3,224	2,942
	% change	2.58%	-0.28%	3.97%	-2.42%	9.59%	2.90%
	Market Value	***$415,863,231***	***$367,566,557***	***$316,753,138***	***$257,273,306***	***$256,376,295***	***$212,339,230***
	% change	13.14%	16.04%	23.12%	0.35%	20.74%	8.05%
F	Parcel Count	1,016	912	913	904	893	876
	% change	11.40%	-0.11%	1.00%	1.23%	1.94%	0.34%
	Market Value	***$877,497,531***	***$846,319,590***	***$189,385,901***	***$185,152,879***	***$144,338,532***	***$146,323,664***
	% change	3.68%	346.88%	2.29%	28.28%	-1.36%	-22.33%
G	Parcel Count	12,220	8,978	8,700	7,191	13,490	9,658
	% change	36.11%	3.20%	20.98%	-46.69%	39.68%	1.91%
	Market Value	***$70,685,954***	***$77,127,080***	***$69,374,770***	***$39,929,350***	***$64,697,360***	***$83,003,230***
	% change	-8.35%	11.17%	73.74%	-38.28%	-22.05%	27.89%
J	Parcel Count	345	343	350	386	394	393
	% change	0.58%	-2.00%	-9.33%	-2.03%	0.25%	-1.01%
	Market Value	***$136,258,970***	***$136,531,310***	***$130,108,930***	***$129,533,590***	***$127,201,030***	***$140,484,010***
	% change	-0.20%	4.94%	0.44%	1.83%	-9.46%	29.91%
L	Parcel Count	1,127	1,126	1,058	1,186	1,223	1,220
	% change	0.09%	6.43%	-10.79%	-3.03%	0.25%	1.50%
	Market Value	***$324,561,400***	***$285,808,150***	***$224,261,960***	***$173,732,200***	***$190,816,160***	***$188,301,400***
	% change	13.56%	27.44%	29.08%	-8.95%	1.34%	6.98%
M	Parcel Count	159	152	155	149	144	153
	% change	4.61%	-1.94%	4.03%	3.47%	-5.88%	3.38%
	Market Value	***$6,514,210***	***$4,980,360***	***$4,949,400***	***$3,964,680***	***$3,239,830***	***$3,639,190***
	% change	30.80%	0.63%	24.84%	22.37%	-10.97%	6.18%
O	Parcel Count	141	240	247	279	263	263
	% change	-41.25%	-2.83%	-11.47%	6.08%	0.00%	-9.93%
	Market Value	***$229,066***	***$586,266***	***$560,076***	***$410,127***	***$216,537***	***$216,537***
	% change	-60.93%	4.68%	36.56%	89.40%	0.00%	-12.38%
S	Parcel Count	14	13	14	12	15	16
	% change	7.69%	-7.14%	16.67%	-20.00%	-6.25%	6.67%
	Market Value	***$4,066,700***	***$3,987,830***	***$3,933,960***	***$3,491,570***	***$5,462,310***	***$3,166,500***
	% change	1.98%	1.37%	12.67%	-36.08%	72.50%	50.70%
X	Parcel Count	5,135	5,314	5,438	5,006	5,444	5,569
	% change	-3.37%	-2.28%	8.63%	-8.05%	-2.24%	-8.51%
	Market Value	***$222,674,414***	***$187,541,067***	***$158,535,631***	***$145,614,190***	***$135,424,833***	***$133,312,299***
	% change	18.73%	18.30%	8.87%	7.52%	1.58%	6.64%
TOTALS	Parcel Count	38,079	34,878	34,624	32,701	39,491	35,811
	% change	9.18%	0.73%	5.88%	-17.19%	10.28%	-0.86%
	Market Value	***$4,929,970,205***	***$4,507,543,284***	***$3,221,042,292***	***$2,689,836,807***	***$2,540,015,297***	***$2,499,516,198***
	% change	9.37%	39.94%	19.75%	5.90%	1.62%	17.89%

Taxing Jurisdictions - 5-year Comparison

JURISDICTION	DESCRIPTION	2024	2023	2022	2021	2020	2019
YOUNG COUNTY	Parcel Count	31,029	32,045	31,834	29,998	32,338	33,146
	% change	-3.17%	0.66%	6.12%	-7.24%	-2.44%	-1.14%
	Market Value	***$4,930,268,555***	***$4,526,705,074***	***$3,221,042,292***	***$2,689,238,827***	***$2,526,194,987***	***$2,491,434,091***
	% change	8.92%	40.54%	19.78%	6.45%	1.40%	17.67%
	Taxable Value	*$1,436,871,201*	*$1,336,248,537*	*$1,219,777,189*	*$1,010,008,422*	*$1,027,129,901*	*$1,000,492,338*
	% change	7.53%	9.55%	20.77%	-1.67%	2.66%	6.32%
GRAHAM ISD	Parcel Count	22,551	23,608	23,298	21,651	23,456	24,271
	% change	-4.48%	1.33%	7.61%	-7.70%	-3.36%	-1.43%
	Market Value	***$3,058,748,005***	***$2,763,060,688***	***$2,177,119,280***	***$1,798,750,900***	***$1,696,678,699***	***$1,657,202,146***
	% change	10.70%	26.91%	21.04%	6.02%	2.38%	19.22%
	Taxable Value	$1,055,668,101	$1,007,382,230	$812,743,429	$706,441,963	$677,643,031	$638,227,197
	% change	4.79%	23.95%	15.05%	4.25%	6.18%	3.75%
CITY OF GRAHAM	Parcel Count	5,772	5,782	5,696	5,691	5,738	5,858
	% change	-0.17%	1.51%	0.09%	-0.82%	-2.05%	-0.42%
	Market Value	***$809,062,648***	***$701,503,998***	***$652,818,637***	***$563,238,394***	***$529,037,814***	***$472,947,440***
	% change	15.33%	7.46%	15.90%	6.46%	11.86%	0.90%
	Taxable Value	*$489,041,579*	*$450,316,415*	*$426,467,958*	*$369,930,841*	*$343,295,485*	*$313,523,862*
	% change	8.60%	5.59%	15.28%	7.76%	9.50%	0.15%
OLNEY ISD	Parcel Count	4,563	4,459	4,597	4,541	4,859	4,914
	% change	2.33%	-3.00%	1.23%	-6.54%	-1.12%	1.47%
	Market Value	***$761,004,480***	***$651,469,540***	***$527,289,119***	***$464,957,220***	***$417,037,996***	***$395,316,979***
	% change	16.81%	23.55%	13.41%	11.49%	5.49%	-6.64%
	Taxable Value	$340,913,636	$317,011,945	$271,131,128	$249,631,542	$208,259,460	$203,064,976
	% change	7.54%	16.92%	8.61%	19.87%	2.56%	7.67%
CITY OF OLNEY	Parcel Count	1,986	2,045	2,035	2,041	2,052	2,056
	% change	-2.89%	0.49%	-0.29%	-0.54%	-0.19%	0.05%
	Market Value	***$185,831,280***	***$180,520,371***	***$167,041,775***	***$148,886,815***	***$140,437,006***	***$135,107,922***
	% change	2.94%	8.07%	12.19%	6.02%	3.94%	5.82%
	Taxable Value	*$135,316,135*	*$140,932,304*	*$128,123,846*	*$112,938,158*	*$106,961,320*	*$103,583,105*
	% change	-3.99%	10.00%	13.45%	5.59%	3.26%	7.33%
NEWCASTLE ISD	Parcel Count	3,363	3,422	3,362	3,227	3,497	3,451
	% change	-1.72%	1.78%	4.18%	-7.72%	1.33%	-1.65%
	Market Value	***$1,019,824,350***	***$1,024,871,640***	***$446,579,751***	***$366,955,508***	***$360,256,999***	***$380,019,641***
	% change	-0.49%	129.49%	21.70%	1.86%	-5.20%	45.93%
	Taxable Value	$518,819,905	$542,874,781	$75,428,165	$70,135,208	$76,684,482	$89,346,313
	% change	-4.43%	619.72%	7.55%	-8.54%	-14.17%	25.54%
CITY OF NEWCASTLE	Parcel Count	577	572	599	598	597	587
	% change	0.87%	-4.51%	0.17%	0.17%	1.70%	0.86%
	Market Value	***$32,055,990***	***$32,754,610***	***$14,815,850***	***$13,327,840***	***$12,073,810***	***$12,349,690***
	% change	-2.13%	121.08%	11.16%	10.39%	-2.23%	5.14%
	Taxable Value	*$16,453,090*	*$16,437,539*	*$11,391,305*	*$10,657,870*	*$9,650,163*	*$9,734,240*
	% change	0.09%	44.30%	6.88%	10.44%	-0.86%	3.53%

JURISDICTION	DESCRIPTION	2023	2023	2022	2021	2020	2019
NCTC (College)	Parcel Count	22,551	23,607	23,297	21,651	23,455	24,270
	% change	-4.47%	1.33%	7.60%	-7.69%	-3.36%	-1.43%
	Market Value	***$3,058,432,085***	***$2,762,714,548***	***$2,176,665,190***	***$1,798,460,640***	***$1,696,133,409***	***$1,656,634,196***
	% change	10.70%	26.92%	21.03%	6.03%	2.38%	19.18%
	Taxable Value	$1,451,019,319	$1,377,602,418	$1,074,447,836	$924,848,806	$890,164,096	$843,762,246
	% change	5.33%	28.21%	16.18%	3.90%	5.50%	3.22%
GRAHAM HOSPITAL	Parcel Count	23,222	24,278	23,983	22,323	24,081	24,917
	% change	-4.35%	1.23%	7.44%	-7.30%	-3.36%	-1.35%
	Market Value	***$3,150,705,805***	***$2,851,473,874***	***$2,248,150,352***	***$1,857,773,069***	***$1,749,799,502***	***$1,716,568,361***
	% change	10.49%	26.84%	21.01%	6.17%	1.94%	19.79%
	Taxable Value	*$1,452,720,237*	*$1,383,464,319*	*$1,076,590,976*	*$924,825,357*	*$890,669,552*	*$849,256,193*
	% change	5.01%	28.50%	16.41%	3.83%	4.88%	3.53%
OLNEY HOSPITAL	Parcel Count	7,900	7,857	7,935	7,747	8,336	8,309
	% change	0.55%	-0.98%	2.43%	-7.07%	0.32%	-0.28%
	Market Value	***$1,780,040,120***	***$1,675,710,350***	***$973,024,220***	***$831,532,378***	***$776,336,985***	***$774,627,070***
	% change	6.23%	72.22%	17.02%	7.11%	0.22%	13.24%
	Taxable Value	$912,891,984	$918,320,485	$382,310,154	$314,371,774	$323,865,507	$332,283,038
	% change	-0.59%	140.20%	21.61%	-2.93%	-2.53%	10.35%
BRYSON ISD	Parcel Count	288	287	302	285	277	299
	% change	0.35%	-4.97%	5.96%	2.89%	-7.36%	2.40%
	Market Value	***$47,637,200***	***$45,019,576***	***$36,203,412***	***$28,307,589***	***$25,016,683***	***$30,589,225***
	% change	5.81%	24.35%	27.89%	13.15%	-18.22%	33.33%
	Taxable Value	*$10,358,476*	*$14,402,216*	*$11,702,387*	*$9,120,941*	*$7,178,618*	*$11,904,300*
	% change	-28.08%	23.07%	28.30%	27.06%	-39.70%	15.71%
WOODSON ISD	Parcel Count	391	391	390	393	355	355
	% change	0.00%	0.26%	-0.76%	10.70%	0.00%	0.85%
	Market Value	***$44,413,020***	***$43,470,640***	***$34,896,450***	***$30,766,780***	***$28,378,240***	***$29,048,850***
	% change	2.17%	24.57%	13.42%	8.42%	-2.31%	43.94%
	Taxable Value	$7,432,941	$6,211,523	$5,347,201	$4,966,400	$4,809,455	$5,020,691
	% change	19.66%	16.16%	7.67%	3.26%	-4.21%	18.04%

ARB / APPREALS 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

	2024	2023	2022	2021	2020	2019	2018	*AVG*
Total Parcels	31,029	32,066	31,834	29,998	32,338	33,146	33,529	***32,526***
Protests filed	705	874	986	653	1,192	678	725	*766*
Percent of Total	*2.27%*	*2.73%*	*3.10%*	*2.18%*	*3.69%*	*2.05%*	*2.16%*	***2.36%***
Withdrawn	**156**	**395**	**276**	**197**	**297**	**79**	**82**	***163***
Percent of filed	*22.13%*	*45.19%*	*27.99%*	*30.17%*	*24.92%*	*11.65%*	*11.31%*	***21.12%***
Settled	**309**	**274**	**370**	**279**	**592**	**260**	**433**	***362***
Percent of filed	*43.83%*	*31.35%*	*37.53%*	*42.73%*	*49.66%*	*38.35%*	*59.72%*	***46.63%***
No shows	**88**	**98**	**232**	**94**	**98**	**257**	**175**	***154***
Percent of filed	*12.48%*	*11.21%*	*23.53%*	*14.40%*	*8.22%*	*37.91%*	*24.14%*	***21.99%***
Board - No change	**82**	**70**	**59**	**37**	**28**	**48**	**19**	***28***
Percent of filed	*11.63%*	*8.01%*	*5.98%*	*5.67%*	*2.35%*	*7.08%*	*2.62%*	***3.89%***
Board - Change	**35**	**36**	**49**	**83**	**75**	**32**	**15**	***44***
Percent of filed	*4.96%*	*4.12%*	*4.97%*	*12.71%*	*6.29%*	*4.72%*	*2.07%*	***5.71%***
Phone Protests	**119**	**95**	**8**	**4**	**4**	**2**	**0**	***2***
Percent of filed	*16.88%*	*10.87%*	*0.81%*	*0.61%*	*0.34%*	*0.29%*	*0.00%*	***0.25%***
Online Protests	**81**	**148**	**188**	**105**	**128**	**20**	**16**	***54***
Percent of filed	*11.49%*	*16.93%*	*19.07%*	*16.08%*	*10.74%*	*2.95%*	*2.21%*	***6.39%***
Pending	**35**	**0**	**0**	**0**	**0**	**0**	**0**	***0***
Percent of filed	*4.96%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	***0.00%***

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 2023 Operations Survey conducted by the Texas State Comptroller Office.

See next page

2023 - COMPTROLLER OPERATIONS STUDY - BY SELECT CRITERIA & DISTRICT APPRAISE & COLLECTS

Similar Parcel Count - Appraise & Collects

District	Parcels	Appraisal Budget	Collections Budget	Contract Appr.	Total Levy	Total Budget	Budget/ Parcel $	2022 Total Market Val.	2022 Protests	Protests / Appr.	Total Hearings	Appraisers	RPAs
Titus	28,690	$865,946	$257,788	$48,000	$486,970,625	$1,123,734	$39.17	$5,601,768,907	2,964	592.80	2,620	5	2
Trinity	29,053	$996,436	$266,955	$48,651	$19,660,529	$1,263,391	$43.49	$3,311,388,427	1,031	206.20	833	5	4
Ochiltree	30,450	$626,924	$103,899	$132,000	$31,000,169	$730,823	$24.00	$1,961,769,299	142	81.14	37	1.75	0
Colorado	30,817	$1,012,306	$434,052	$138,397	$47,641,454	$1,446,358	$46.93	$7,425,862,790	1,423	258.73	321	5.5	2
Fannin	32,136	$2,087,626	$445,170	$32,000	$58,321,312	$2,532,796	$78.81	$10,527,218,641	2,487	310.88	2,487	8	2
Young	32,704	$659,871	$234,316	$90,500	$35,163,800	$894,187	$27.34	$4,525,627,952	872	317.09	754	2.75	2
Kendall	33,263	$1,738,350	$301,802	$15,000	$179,034,319	$2,040,152	$61.33	$11,076,830,546	6,875		4,767		7
Gillespie	34,817	$1,224,720	$322,265	$35,325	$89,340,315	$1,546,985	$44.43	$17,443,434,644	4,307	749.04	1,337	5.75	3
Dawson	34,997	$472,217	$316,822	$145,000	$57,909,612	$789,039	$22.55	$1,263,385,718	1,438		1,217		
Lamar	36,412	$1,204,868	$420,793	$58,359	$84,602,553	$1,625,661	$44.65	$9,385,794,724	3,653	521.86	3,421	7	2
Eastland	36,929	$1,198,600	$137,500	$219,010	$33,349,928	$1,336,100	$36.18	$4,714,524,925	1,061	265.25	362	4	3
AVG:	***32,752***	***$1,098,897***	***$294,669***	***$87,477***	***$102,090,420***	***$1,393,566***	***$43***	***$7,021,600,598***	***2,387***	***367***	***1,651***	***5***	***3***
CAD/AVG:	***99.9%***	***60.0%***	***79.5%***	***103.5%***	***34.4%***	***64.2%***	***64.1%***	***64.5%***	***36.5%***	***86.4%***	***45.7%***	***55.3%***	***74.1%***
MED:	***32,704***	***$1,012,306***	***$301,802***	***$58,359***	***$57,909,612***	***$1,336,100***	***$43***	***$5,601,768,907***	***1,438***	***311***	***1,217***	***5***	***2***
CAD/MED:	***100.0%***	***65.2%***	***77.6%***	***155.1%***	***60.7%***	***66.9%***	***62.9%***	***80.8%***	***60.6%***	***102.0%***	***62.0%***	***55.0%***	***100.0%***

Similar Appraisal Budget - Appraise & Collects

District	Parcels	Appraisal Budget	Collections Budget	Contract Appr.	Total Levy	Total Budget	Budget/ Parcel $	2022 Total Market Val.	2022 Protests	Protests / Appr.	Total Hearings	Appraisers	RPAs
Somervell	9,386	$572,263	$308,141	$28,000	$67,037,488	$880,404	$93.80	$5,486,860,722	551	183.67	472	3	1
Martin	152,939	$607,892	$277,307	$242,110	$20,815,309,621	$885,199	$5.79	$24,257,510,060	14,042	14,042.00	3,471	1	
Ochiltree	30,450	$626,924	$103,899	$132,000	$31,000,169	$730,823	$24.00	$1,961,769,299	142	81.14	37	1.75	
Real	9,015	$652,370	$85,648	$30,000	$10,449,976	$738,018	$81.87	$2,091,700,182	1,112	556.00	869	2	
Rains	13,464	$654,288	$105,604	$25,000	$17,930,605	$759,892	$56.44	$2,287,397,406	1,041	347.00	829	3	1
Young	32,704	$659,871	$234,316	$90,500	$35,163,800	$894,187	$27.34	$4,525,627,952	872	317.09	754	2.75	2
Nolan	24,097	$686,760	$445,229	$165,520	$52,491,372	$1,131,989	$46.98	$4,311,521,186	757	151.40	409	5	4
Zavala	16,554	$693,305	$193,136	$80,000	$35,631,568	$886,441	$53.55	$3,866,615,355	1,215	202.50	1,165	6	
Camp	19,737	$715,715	$342,247	$38,820	$19,771,391	$1,057,962	$53.60	$2,341,589,136	532	266.00	532	2	1
Upton	240,724	$717,158	$426,382	$212,500	$226,306,333	$1,143,540	$4.75	$18,416,280,452	4,098	2,049.00	213	2	1
Gaines	53,946	$790,900	$390,000	$271,500	$90,735,647	$1,180,900	$21.89	$6,464,098,576	106	106.00	32	1	
AVG:	***54,820***	***$670,677***	***$264,719***	***$119,632***	***$1,945,620,725***	***$935,396***	***$43***	***$6,910,088,211***	***2,224***	***1,664***	***798***	***3***	***2***
CAD/AVG:	***59.7%***	***98.4%***	***88.5%***	***75.6%***	***1.8%***	***95.6%***	***64.0%***	***65.5%***	***39.2%***	***19.1%***	***94.4%***	***102.5%***	***120.0%***
MED:	***24,097***	***$659,871***	***$351,845***	***$90,500***	***$35,631,568***	***$886,441***	***$47***	***$4,311,521,186***	***872***	***266***	***532***	***2***	***1***
CAD/MED:	***135.7%***	***100.0%***	***66.6%***	***100.0%***	***98.7%***	***100.9%***	***58.2%***	***105.0%***	***100.0%***	***119.2%***	***141.7%***	***137.5%***	***200.0%***

Similar Total Budget - Appraise & Collects

District	Parcels	Appraisal Budget	Collections Budget	Contract Appr.	Total Levy	Total Budget	Budget/ Parcel $	2022 Total Market Val.	2022 Protests	Protests / Appr.	Total Hearings	Appraisers	RPAs
Hudspeth	58,182	$453,664	$331,494	$35,000	$10,399,552	$785,158	$13.49	$982,824,335	161	214.67	161	0.75	
Dawson	34,997	$472,217	$316,822	$145,000	$57,909,612	$789,039	$22.55	$1,263,385,718	1,438		1,217		
Somervell	9,386	$572,263	$308,141	$28,000	$67,037,488	$880,404	$93.80	$5,486,860,722	551	183.67	472	3	1
Martin	152,939	$607,892	$277,307	$242,110	$20,815,309,621	$885,199	$5.79	$24,257,510,060	14,042	14,042.00	3,471	1	
Zavala	16,554	$693,305	$193,136	$80,000	$35,631,568	$886,441	$53.55	$3,866,615,355	1,215	202.50	1,165	6	
Young	32,704	$659,871	$234,316	$90,500	$35,163,800	$894,187	$27.34	$4,525,627,952	872	317.09	754	2.75	2
Live Oak	37,143	$797,013	$99,085	$223,000	$70,720,045	$896,098	$24.13	$6,600,910,598	3,337	1,668.50	47	2	1
Lamb	16,324	$857,290	$42,000	$73,160	$25,221,425	$899,290	$55.09	$1,926,571,927	86	21.50	54	4	2
Blanco	16,459	$794,341	$156,993	$49,473	$45,469,767	$951,334	$57.80	$11,960,402,318	2,141	611.71	1,858	3.5	4
Montague	98,812	$862,843	$97,780	$116,000	$35,529,667	$960,623	$9.72	$6,442,673,447	1,689	563.00	1,645	3	1
Camp	19,737	$715,715	$342,247	$38,820	$19,771,391	$1,057,962	$53.60	$2,341,589,136	532	266.00	532	2	1
AVG:	***44,840***	***$680,583***	***$218,120***	***$101,915***	***$1,928,923,994***	***$898,703***	***$38***	***$6,332,270,143***	***2,369***	***1,809***	***1,034***	***3***	***2***
CAD/AVG:	***72.9%***	***97.0%***	***107.4%***	***88.8%***	***1.8%***	***99.5%***	***72.1%***	***71.5%***	***36.8%***	***17.5%***	***72.9%***	***98.2%***	***116.7%***
MED:	***32,704***	***$693,305***	***$234,316***	***$80,000***	***$35,631,568***	***$894,187***	***$27***	***$4,525,627,952***	***1,215***	***292***	***754***	***3***	***1***
CAD/MED:	***100.0%***	***95.2%***	***100.0%***	***113.1%***	***98.7%***	***100.0%***	***100.0%***	***100.0%***	***71.8%***	***108.8%***	***100.0%***	***95.7%***	***200.0%***

Similar Total Market Value

District	Parcels	Appraisal Budget	Collections Budget	Contract Appr.	Total Levy	Total Budget	Budget/ Parcel $	2022 Total Market Val.	2022 Protests	Protests / Appr.	Total Hearings	Appraisers	RPAs
Hamilton	13,852	$817,444	$286,105	$40,000	$14,600,788	$1,103,549	$79.67	$3,955,918,147	644	644.00	25	1	
Deaf Smith	12,345	$352,804	$352,804	$21,000	$41,042,216	$705,608	$57.16	$4,149,066,782	164	23.43	10	7	1
Kimble	10,722	$331,132	$239,785	$19,000	$14,027,712	$570,917	$53.25	$4,256,742,953	2,403	801.00	1,318	3	20
Nolan	24,097	$686,760	$445,229	$165,520	$52,491,372	$1,131,989	$46.98	$4,311,521,186	757	151.40	409	5	4
Hale	24,565	$991,755	$347,114	$98,500	$52,382,669	$1,338,869	$54.50	$4,324,099,622	653	217.67		3	2
Young	32,704	$659,871	$234,316	$90,500	$35,163,800	$894,187	$27.34	$4,525,627,952	872	317.09	754	2.75	2
Eastland	36,929	$1,198,600	$137,500	$219,010	$33,349,928	$1,336,100	$36.18	$4,714,524,925	1,061	265.25	362	4	3
Somervell	9,386	$572,263	$308,141	$28,000	$67,037,488	$880,404	$93.80	$5,486,860,722	551	183.67	472	3	1
Titus	28,690	$865,946	$257,788	$48,000	$486,970,625	$1,123,734	$39.17	$5,601,768,907	2,964	592.80	2,620	5	2
Uvalde	24,844	$1,036,878	$464,722	$18,000	$43,818,895	$1,501,600	$60.44	$6,058,043,909	3,347	418.38	2,473	8	3
Lampasas	20,350	$449,474	$299,650	$13,500	$32,670,963	$749,124	$36.81	$6,177,522,734	2,376	475.20	987	5	
AVG:	***21,680***	***$723,902***	***$306,650***	***$69,185***	***$79,414,223***	***$1,030,553***	***$53***	***$4,869,245,258***	***1,436***	***372***	***943***	***4***	***4***
CAD/AVG:	***150.8%***	***91.2%***	***76.4%***	***130.8%***	***44.3%***	***86.8%***	***51.4%***	***92.9%***	***60.7%***	***85.3%***	***80.0%***	***64.7%***	***47.4%***
MED:	***24,097***	***$686,760***	***$299,650***	***$40,000***	***$41,042,216***	***$1,103,549***	***$53***	***$4,525,627,952***	***872***	***317***	***613***	***4***	***2***
CAD/MED:	***135.7%***	***96.1%***	***78.2%***	***226.3%***	***85.7%***	***81.0%***	***51.3%***	***100.0%***	***100.0%***	***100.0%***	***123.0%***	***68.8%***	***100.0%***

Similar Total Levy

District	Parcels	Appraisal Budget	Collections Budget	Contract Appr.	Total Levy	Total Budget	Budget/ Parcel $	2022 Total Market Val.	2022 Protests	Protests / Appr.	Total Hearings	Appraisers	RPAs
Carson	26,537	$390,267	$97,567	$101,200	$26,537,982	$487,834	$18.38	$2,025,066,766	19	9.50	7	2	
Ochiltree	30,450	$626,924	$103,899	$132,000	$31,000,169	$730,823	$24.00	$1,961,769,299	142	81.14	37	1.75	
Houston	39,826	$946,073	$220,360	$95,000	$31,913,171	$1,166,433	$29.29	$3,119,178,345	973	194.60	531	5	3
Lampasas	20,350	$449,474	$299,650	$13,500	$32,670,963	$749,124	$36.81	$6,177,522,734	2,376	475.20	987	5	
Eastland	36,929	$1,198,600	$137,500	$219,010	$33,349,928	$1,336,100	$36.18	$4,714,524,925	1,061	265.25	362	4	3
Young	32,704	$659,871	$234,316	$90,500	$35,163,800	$894,187	$27.34	$4,525,627,952	872	317.09	754	2.75	2
Montague	98,812	$862,843	$97,780	$116,000	$35,529,667	$960,623	$9.72	$6,442,673,447	1,689	563.00	1,645	3	1
Zavala	16,554	$693,305	$193,136	$80,000	$35,631,568	$886,441	$53.55	$3,866,615,355	1,215	202.50	1,165	6	
Deaf Smith	12,345	$352,804	$352,804	$21,000	$41,042,216	$705,608	$57.16	$4,149,066,782	164	23.43	10	7	1
Uvalde	24,844	$1,036,878	$464,722	$18,000	$43,818,895	$1,501,600	$60.44	$6,058,043,909	3,347	418.38	2,473	8	3
Blanco	16,459	$794,341	$156,993	$49,473	$45,469,767	$951,334	$57.80	$11,960,402,318	2,141	611.71	1,858	3.5	4
AVG:	***32,346***	***$728,307***	***$214,430***	***$85,062***	***$35,648,011***	***$942,737***	***$37***	***$5,000,044,712***	***1,273***	***287***	***894***	***4***	***2***
CAD/AVG:	***101.1%***	***90.6%***	***109.3%***	***106.4%***	***98.6%***	***94.9%***	***73.2%***	***90.5%***	***68.5%***	***110.3%***	***84.4%***	***63.0%***	***82.4%***
MED:	***26,537***	***$693,305***	***$193,136***	***$90,500***	***$35,163,800***	***$894,187***	***$36***	***$4,525,627,952***	***1,061***	***265***	***754***	***4***	***3***
CAD/MED:	***123.2%***	***95.2%***	***121.3%***	***100.0%***	***100.0%***	***100.0%***	***75.6%***	***100.0%***	***82.2%***	***119.5%***	***100.0%***	***68.8%***	***66.7%***

Summary Comparison of all samples

District	Parcels	Appraisal Budget	Collections Budget	Contract Appr.	Total Levy	Total Budget	Budget/ Parcel $	2022 Total Market Val.	2022 Protests	Protests / Appr.	Total Hearings	Appraisers	RPAs
Young - 2023	32,704	659,871	234,316	90,500	$35,163,800	$894,187	$27	4,525,627,952	872	317	754	2.75	2
AVG:	***37,288***	***780,473***	***259,718***	***92,654***	***818,339,475***	***1,040,191***	***43***	***6,026,649,784***	***1,938***	***903***	***1,066***	***4***	***3***
CAD/AVG:	***87.7%***	***84.5%***	***90.2%***	***97.7%***	***4.3%***	***86.0%***	***63.9%***	***75.1%***	***45.0%***	***35.1%***	***70.7%***	***72.6%***	***75.0%***
MED:	***29,053***	***693,305***	***266,955***	***80,000***	***35,631,568***	***896,098***	***43***	***4,525,627,952***	***1,061***	***288***	***754***	***3***	***2***
CAD/MED:	***112.6%***	***95.2%***	***87.8%***	***113.1%***	***98.7%***	***99.8%***	***62.9%***	***100.0%***	***82.2%***	***109.9%***	***100.0%***	***91.7%***	***100.0%***