



**YOUNG CENTRAL
APPRAISAL DISTRICT**

2025 - ANNUAL APPRAISAL REPORT
AS OF 9/9/2025

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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 2025 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		2.67169	2.55995	-4.18%	2.5455	-0.56%				
	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%				

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.

YOUNG COUNTY 5 YR EXEMPTION HISTORY											
Year	5 Yr. Avg. %	24'-25'%	2025	23'-24'%	2024	22'-23'%	2023	21'-22'%	2022	20'-21'%	2021
Parcel Total	-0.9%	-0.9%	30,725	-3.3%	30,995	0.4%	32,062	6.3%	31,930	-7.1%	30,025
# of Exemptions	0.2%	1.7%	8,264	-0.3%	8,124	-1.3%	8,145	6.1%	8,252	-5.2%	7,775
Value Loss	63.9%	-13.8%	\$815,871,923	-3.1%	\$945,972,941	303.7%	\$976,340,774	-9.6%	\$241,856,466	42.1%	\$267,436,149
Total Market	15.7%	3.2%	\$5,082,431,182	8.8%	\$4,924,889,813	40.7%	\$4,525,324,412	19.6%	\$3,217,281,693	6.3%	\$2,689,230,673
Market per parcel	16.7%	4.1%	\$165,416.80	12.6%	\$158,893.04	40.1%	\$141,142.92	12.5%	\$100,760.47	14.5%	\$89,566.38
Free Adj. Taxable	8.6%	7.4%	\$1,538,901,530	8.3%	\$1,432,335,899	9.8%	\$1,322,642,728	20.5%	\$1,205,064,764	-2.9%	\$999,844,533
Taxable per parcel	9.5%	8.4%	\$50,086.30	12.0%	\$46,211.84	9.3%	\$41,252.66	13.3%	\$37,740.83	4.6%	\$33,300.40

Note: # of exemptions does not include the Agricultural Special Use Valuation included in the Total Taxable value adjustment. All years as of 9/9/2025.

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 2025 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 1-1-2024 to 05-01-2025. Below are the results from the study.

# of Sales	Mean	Median	Weigh/Mean	COD
288	98.75%	98.70%	95.39%	13.06%

	2025			2024			2023		
STATE CODE	DEEDS	SALES	SALES %	DEEDS	SALES	SALES %	DEEDS	SALES	SALES %
A	773	193	24.97%	727	183	25.17%	795	173	21.76%
B	16	2	12.50%	6	0		6	0	
C	261	13	4.98%	161	12	7.45%	186	10	5.38%
D	526	76	14.45%	474	74	15.61%	518	77	14.86%
E	303	55	18.15%	277	51	18.41%	311	57	18.33%
F	124	12	9.68%	143	16	11.19%	135	19	14.07%
G	0	0		0	0		0	0	
J	0	0		0	0		0	0	
L	1	0		1	0		1	0	
M	7	0		5	0		10	0	
O	2	0		3	1	33.33%	45	1	2.22%
X	1	1	100.00%	14	1	7.14%	19	0	
TOTALS:	2014	352	17.48%	1811	338	18.66%	2026	337	16.63%

2025 2014 352 17.48%

2024 1811 338 18.66%

2023 2026 337 16.63%

Change - sales 2024 to 2025: 14

Change - deeds 2024 to 2025: 203

**Sales taken from Jan. 1 of prior year to July of current year*

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 2021 through 2025. 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 – 5-year comparison

CATEGORY	DESCRIPTION	2025	2024	2023	2022	2021
A	Parcel Count	5,793	5,801	5,815	5,804	5,897
	% change	-0.14%	-0.24%	0.19%	-1.58%	0.14%
	Market Value	\$755,183,861	\$649,349,912	\$622,001,554	\$566,317,447	\$473,131,329
	% change	16.30%	4.40%	9.83%	19.70%	7.16%
B	Parcel Count	58	60	61	61	61
	% change	-3.33%	-1.64%	0.00%	0.00%	-6.15%
	Market Value	\$22,149,660	\$21,073,540	\$15,890,540	\$15,636,190	\$14,173,210
	% change	5.11%	32.62%	1.63%	10.32%	61.55%
C	Parcel Count	1,008	1,078	1,159	1,203	1,259
	% change	-6.49%	-6.99%	-3.66%	-4.45%	-8.50%
	Market Value	\$14,299,531	\$10,856,121	\$10,465,573	\$9,777,632	\$8,192,244
	% change	31.72%	3.73%	7.04%	19.35%	6.37%
D	Parcel Count	7,616	7,650	7,533	7,401	7,241
	% change	-0.44%	1.55%	1.78%	2.21%	1.54%
	Market Value	\$2,236,980,998	\$2,191,263,089	\$1,956,832,847	\$1,531,627,996	\$1,257,937,485
	% change	2.09%	11.98%	27.76%	21.76%	8.12%
E	Parcel Count	3,438	3,348	3,262	3,258	3,108
	% change	2.69%	2.64%	0.12%	4.83%	-1.74%
	Market Value	\$484,675,243	\$414,255,001	\$367,000,750	\$313,833,575	\$254,031,913
	% change	17.00%	12.88%	16.94%	23.54%	5.71%
F	Parcel Count	1,062	1,009	916	909	902
	% change	5.25%	10.15%	0.77%	0.78%	1.58%
	Market Value	\$765,288,311	\$874,128,899	\$857,238,851	\$188,280,986	\$184,759,832
	% change	-12.45%	1.97%	355.30%	1.91%	28.71%
G	Parcel Count	7,727	12,217	13,266	13,238	11,411
	% change	-36.75%	-7.91%	0.21%	16.01%	-16.18%
	Market Value	\$56,512,930	\$70,612,330	\$76,770,400	\$69,499,930	\$40,157,130
	% change	-19.97%	-8.02%	10.46%	73.07%	-12.19%
J	Parcel Count	312	345	349	353	387
	% change	-9.57%	-1.15%	-1.13%	-8.79%	-1.78%
	Market Value	\$139,968,460	\$136,258,970	\$136,924,610	\$130,012,320	\$129,508,400
	% change	2.72%	-0.49%	5.32%	0.39%	1.83%
L	Parcel Count	1,116	1,117	1,121	1,046	1,166
	% change	-0.09%	-0.36%	7.17%	-10.29%	-2.35%
	Market Value	\$332,687,440	\$333,136,870	\$284,496,240	\$223,916,240	\$173,685,630
	% change	-0.13%	17.10%	27.05%	28.92%	-8.33%
M	Parcel Count	163	159	149	151	146
	% change	2.52%	6.71%	-1.32%	3.42%	4.29%
	Market Value	\$14,032,640	\$6,514,210	\$4,952,690	\$4,807,300	\$3,858,010
	% change	115.42%	31.53%	3.02%	24.61%	23.80%
O	Parcel Count	112	117	240	247	255
	% change	-4.27%	-51.25%	-2.83%	-3.14%	7.14%
	Market Value	\$185,682	\$229,062	\$586,266	\$536,036	\$408,761
	% change	-18.94%	-60.93%	9.37%	31.14%	97.24%
S	Parcel Count	13	14	14	15	12
	% change	-7.14%	0.00%	-6.67%	25.00%	-14.29%
	Market Value	\$5,318,720	\$4,066,700	\$3,985,260	\$3,933,960	\$3,489,570
	% change	30.79%	2.04%	1.30%	12.73%	-0.41%
X	Parcel Count	5,323	5,137	5,343	5,479	5,034
	% change	3.62%	-3.86%	-2.48%	8.84%	-8.61%
	Market Value	\$255,147,706	\$213,145,109	\$188,178,831	\$159,102,081	\$145,896,159
	% change	19.71%	13.27%	18.28%	9.05%	6.76%
TOTALS	Parcel Count	33,741	38,052	39,228	39,165	36,879
	% change	-11.33%	-3.00%	0.16%	6.20%	-6.90%
	Market Value	\$5,082,431,182	\$4,924,889,813	\$4,525,324,412	\$3,217,281,693	\$2,689,229,673
	% change	3.20%	8.83%	40.66%	19.64%	7.09%

Taxing Jurisdictions - 5-year Comparison

JURISDICTION	DESCRIPTION	5 Yr. Avg	2025	2024	2023	2022	2021
YOUNG COUNTY	Parcel Count	31,153	30,768	30,997	32,045	31,930	30,025
	% change	-0.89%	-0.74%	-3.27%	0.36%	6.34%	-7.14%
	Market Value	\$4,089,212,991	\$5,087,902,982	\$4,924,944,533	\$4,526,705,074	\$3,217,281,693	\$2,689,230,673
	% change	15.75%	3.31%	8.80%	40.70%	19.64%	6.29%
	Taxable Value	\$1,303,055,936	\$1,541,741,226	\$1,432,380,619	\$1,336,248,537	\$1,205,064,764	\$999,844,533
% change	8.67%	7.63%	7.19%	10.89%	20.53%	-2.90%	
GRAHAM ISD	Parcel Count	22,763	22,632	22,523	23,599	23,370	21,690
	% change	-0.57%	0.48%	-4.56%	0.98%	7.75%	-7.51%
	Market Value	\$2,606,124,403	\$3,243,269,178	\$3,053,796,211	\$2,761,038,870	\$2,173,831,641	\$1,798,686,116
	% change	14.09%	6.20%	10.60%	27.01%	20.86%	5.77%
	Taxable Value	\$916,420,063	\$1,052,172,499	\$1,049,170,347	\$987,203,543	\$795,988,858	\$697,565,070
% change	9.30%	0.29%	6.28%	24.02%	14.11%	1.81%	
CITY OF GRAHAM	Parcel Count	5,721	5,722	5,743	5,776	5,685	5,681
	% change	-0.02%	-0.37%	-0.57%	1.60%	0.07%	-0.84%
	Market Value	\$721,976,369	\$889,263,301	\$806,418,994	\$700,490,058	\$650,899,327	\$562,810,164
	% change	11.01%	10.27%	15.12%	7.62%	15.65%	6.40%
	Taxable Value	\$450,079,431	\$525,753,703	\$491,441,866	\$444,345,904	\$421,725,828	\$367,129,855
% change	8.99%	6.98%	10.60%	5.36%	14.87%	7.15%	
OLNEY ISD	Parcel Count	4,500	4,342	4,558	4,462	4,607	4,532
	% change	-2.14%	-4.74%	2.15%	-3.15%	1.65%	-6.60%
	Market Value	\$648,359,279	\$838,462,347	\$760,872,962	\$651,009,796	\$526,446,149	\$465,005,140
	% change	15.09%	10.20%	16.88%	23.66%	13.21%	11.48%
	Taxable Value	\$305,586,620	\$362,062,714	\$338,714,232	\$313,119,958	\$267,803,741	\$246,232,454
% change	11.47%	6.89%	8.17%	16.92%	8.76%	16.60%	
CITY OF OLNEY	Parcel Count	2,017	1,990	1,986	2,044	2,032	2,032
	% change	-0.58%	0.20%	-2.84%	0.59%	0.00%	-0.88%
	Market Value	\$188,682,644	\$262,138,450	\$185,831,280	\$180,487,901	\$166,295,085	\$148,660,505
	% change	14.06%	41.06%	2.96%	8.53%	11.86%	5.88%
	Taxable Value	\$135,341,626	\$161,393,908	\$135,254,092	\$140,529,432	\$127,003,394	\$112,527,306
% change	8.87%	19.33%	-3.75%	10.65%	12.86%	5.27%	
NEWCASTLE ISD	Parcel Count	3,336	3,245	3,364	3,448	3,386	3,238
	% change	-1.44%	-3.54%	-2.44%	1.83%	4.57%	-7.64%
	Market Value	\$755,119,057	\$915,325,058	\$1,019,841,100	\$1,025,969,470	\$447,335,021	\$367,124,638
	% change	28.45%	-10.25%	-0.60%	129.35%	21.85%	1.91%
	Taxable Value	\$324,257,168	\$417,860,920	\$518,004,627	\$541,877,709	\$74,011,349	\$69,531,237
% change	121.13%	-19.33%	-4.41%	632.15%	6.44%	-9.20%	
CITY OF NEWCASTLE	Parcel Count	586	580	579	571	599	599
	% change	-0.55%	0.17%	1.40%	-4.67%	0.00%	0.34%
	Market Value	\$26,078,024	\$37,512,100	\$32,090,410	\$32,643,920	\$14,815,850	\$13,327,840
	% change	31.42%	16.90%	-1.70%	120.33%	11.16%	10.39%
	Taxable Value	\$14,780,735	\$19,400,016	\$16,433,920	\$16,143,862	\$11,306,799	\$10,619,077
% change	15.83%	18.05%	1.80%	42.78%	6.48%	10.04%	

JURISDICTION	DESCRIPTION	5 Yr. Avg	2025	2024	2023	2022	2021
NCTC (College)	Parcel Count	22,762	22,632	22,523	23,598	23,369	21,690
	% change	-0.57%	0.48%	-4.56%	0.98%	7.74%	-7.51%
	Market Value	\$2,605,784,467	\$3,242,976,208	\$3,053,480,291	\$2,760,692,730	\$2,173,377,551	\$1,798,395,556
	% change	14.09%	6.21%	10.61%	27.02%	20.85%	5.77%
	Taxable Value	\$1,264,927,518	\$1,513,414,154	\$1,449,168,437	\$1,371,353,640	\$1,068,762,090	\$921,939,271
% change	11.50%	4.43%	5.67%	28.31%	15.93%	3.14%	
GRAHAM HOSPITAL	Parcel Count	23,437	23,302	23,194	24,270	24,056	22,364
	% change	-0.52%	0.47%	-4.43%	0.89%	7.57%	-7.11%
	Market Value	\$2,686,798,444	\$3,336,479,417	\$3,145,496,551	\$2,849,455,126	\$2,244,852,743	\$1,857,708,385
	% change	14.03%	6.07%	10.39%	26.93%	20.84%	5.92%
	Taxable Value	\$1,266,651,297	\$1,515,389,500	\$1,450,358,425	\$1,376,596,946	\$1,069,989,539	\$920,922,073
% change	11.53%	4.48%	5.36%	28.66%	16.19%	2.99%	
OLNEY HOSPITAL	Parcel Count	7,868	7,900	7,900	7,857	7,935	7,747
	% change	-1.01%	0.00%	0.55%	-0.98%	2.43%	-7.07%
	Market Value	\$1,408,069,438	\$1,780,040,120	\$1,780,040,120	\$1,675,710,350	\$973,024,220	\$831,532,378
	% change	20.51%	0.00%	6.23%	72.22%	17.02%	7.11%
	Taxable Value	\$688,157,276	\$912,891,984	\$912,891,984	\$918,320,485	\$382,310,154	\$314,371,774
% change	31.66%	0.00%	-0.59%	140.20%	21.61%	-2.93%	
BRYSON ISD	Parcel Count	290	284	288	288	303	287
	% change	0.49%	-1.39%	0.00%	-4.95%	5.57%	3.24%
	Market Value	\$41,557,673	\$50,591,499	\$47,637,200	\$45,022,646	\$36,203,312	\$28,333,709
	% change	15.44%	6.20%	5.81%	24.36%	27.77%	13.04%
	Taxable Value	\$11,153,143	\$10,382,867	\$10,358,476	\$14,361,286	\$11,586,567	\$9,076,520
% change	7.25%	0.24%	-27.87%	23.95%	27.65%	12.27%	
WOODSON ISD	Parcel Count	392	394	391	391	390	393
	% change	2.26%	0.77%	0.00%	0.26%	-0.76%	11.02%
	Market Value	\$39,200,338	\$42,748,150	\$44,155,560	\$43,470,640	\$34,886,580	\$30,740,760
	% change	8.97%	-3.19%	1.58%	24.61%	13.49%	8.38%
	Taxable Value	\$6,227,863	\$7,475,318	\$7,175,481	\$6,211,133	\$5,337,331	\$4,940,050
% change	9.43%	4.18%	15.53%	16.37%	8.04%	3.04%	

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 5 years.

ARB / APPEALS PROCESS - 5 YR HISTORY

Category	2025	2024	2023	2022	2021	2020	5 Yr. Avg.
Total Parcels	30,768	30,997	32,045	31,930	30,025	32,334	31,153
Protests filed	1,063	708	874	988	653	1,191	857
<i>Percent of Total</i>	<i>3.45%</i>	<i>2.28%</i>	<i>2.73%</i>	<i>3.09%</i>	<i>2.17%</i>	<i>3.68%</i>	<i>2.75%</i>
Withdrawn	286	157	395	276	197	297	262
<i>Percent of filed</i>	<i>26.90%</i>	<i>22.18%</i>	<i>45.19%</i>	<i>27.94%</i>	<i>30.17%</i>	<i>24.94%</i>	<i>30.48%</i>
Settled	304	323	274	371	279	592	310
<i>Percent of filed</i>	<i>28.60%</i>	<i>45.62%</i>	<i>31.35%</i>	<i>37.55%</i>	<i>42.73%</i>	<i>49.71%</i>	<i>37.17%</i>
No shows	45	103	98	232	94	98	114
<i>Percent of filed</i>	<i>4.23%</i>	<i>14.55%</i>	<i>11.21%</i>	<i>23.48%</i>	<i>14.40%</i>	<i>8.23%</i>	<i>13.57%</i>
Topline Agreemts.	50	40	11	16	12		26
<i>Percent of filed</i>	<i>17.48%</i>	<i>25.48%</i>	<i>2.78%</i>	<i>5.80%</i>	<i>6.09%</i>	<i>0.00%</i>	<i>11.53%</i>
Board - No change	30	46	59	43	25	28	41
<i>Percent of filed</i>	<i>2.82%</i>	<i>6.50%</i>	<i>6.75%</i>	<i>4.35%</i>	<i>3.83%</i>	<i>2.35%</i>	<i>4.85%</i>
Board - Change	9	39	36	50	46	75	36
<i>Percent of filed</i>	<i>0.85%</i>	<i>5.51%</i>	<i>4.12%</i>	<i>5.06%</i>	<i>7.04%</i>	<i>6.30%</i>	<i>4.52%</i>
Phone Hearings	11	11	6	7	4	4	8
<i>Percent of filed</i>	<i>1.03%</i>	<i>1.55%</i>	<i>0.69%</i>	<i>0.71%</i>	<i>0.61%</i>	<i>0.34%</i>	<i>0.92%</i>
Affidavit Hearings	18						18
<i>Percent of filed</i>	<i>6.29%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>1.26%</i>
Online Protests	186	83	148	189	105	128	142
<i>Percent of filed</i>	<i>17.50%</i>	<i>11.72%</i>	<i>16.93%</i>	<i>19.13%</i>	<i>16.08%</i>	<i>10.75%</i>	<i>16.27%</i>
Pending	338	0	0	0	0	0	68
<i>Percent of filed</i>	<i>31.80%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>6.36%</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, as of this date, 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	RPA's
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	RPA's
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	\$216,822	\$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%