YOUNG CENTRAL APPRAISAL DISTRICT

2026 - ANNUAL APPRAISAL REPORT
AS OF 8/24/2026

TABLE OF CONTENTS

1. INTRODUCTION

The Young Central Appraisal District (YCAD) is a political subdivision of the State of Texas created January 1, 1980. The Texas Property Tax Code establishes the statutory framework governing appraisal district administration, appraisal activities, exemption administration, appraisal records, and related responsibilities. The Board of Directors, appointed by the voting taxing units within the district, serves as the district's governing body. The Chief Appraiser, appointed by the Board of Directors, serves as the chief administrator and chief executive officer of the appraisal district.

YCAD's 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, consistent with the Texas Property Tax Code and accepted appraisal standards and practices. The district strives to carry out these responsibilities professionally, accurately, courteously, and ethically while providing useful and accessible information to taxpayers and taxing jurisdictions.

The district's appraisal program is supported by staff, appraisal records, field inspection and verification activities, aerial photography, sales information, cost and depreciation schedules, market analysis, ratio studies, computer-assisted mass appraisal systems, and continuing review of property characteristics.

The district also maintains procedures and reference materials, including its Mass Appraisal Report, Biennial Reappraisal Plan, Appraisal Manual and Field Guide, and other operating procedures.

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

2. PURPOSE AND SCOPE OF REPORT

This report serves as the Young Central Appraisal District's 2026 Annual Appraisal Report. It provides a public summary of the district's appraisal operations, appraisal results, exemption administration, statistical performance, Appraisal Review Board activity, financial information, operational resources, and other information relevant to the administration of the property tax appraisal system in Young County.

The report is intended to provide a transparent overview for the YCAD Board of Directors, taxing jurisdictions, property taxpayers, public officials, and other interested parties. It is not intended to replace the district's Mass Appraisal Report, Biennial Reappraisal Plan, appraisal manuals, detailed statistical studies, certified appraisal records, or other supporting documentation.

The district's annual-report approach is consistent with the Comptroller's MAP framework, which recognizes annual reports as a component of appraisal district public information and identifies such subjects as parcel counts, total values, property types and uses, exemptions, appeals, ratio study analysis, new construction, legislative changes, and relevant operations data.

This report 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

3. 2026 APPRAISAL OPERATIONS

During the 2026 appraisal cycle, YCAD staff continued the systematic review and appraisal of property throughout Young County. The district utilized aerial photography and onsite inspections to verify property characteristics and identify changes affecting appraisal records. Cost schedules were reviewed in relation to market conditions and ratio-study results, and reported sales were independently reviewed as part of the district's market-analysis process.

Because appraisal is an ongoing process involving a large number of properties and limited staff resources, individual onsite verification of every property cannot be completed during every appraisal cycle. The district therefore uses a combination of physical inspection and other reliable sources of information, including deeds and legal documents, aerial photography, maps, property records, sales information, taxpayer-provided information, and other available data.

The district's periodic reappraisal activities are performed under the Board-approved reappraisal plan and the statutory framework for periodic reappraisal. Texas law requires appraisal districts to implement a periodic reappraisal plan and to conduct specified reappraisal activities for real and personal property at least once every three years.

2026 Quality and Data Review

- Reviewed property characteristics and physical improvements using aerial photography and field/onsite inspection resources.
- Reviewed reported sales for qualification and use in market analysis and ratio studies.
- Reviewed cost schedules and market indicators for consistency with observed market conditions.
- Processed exemption and special-valuation applications and maintained applicable appraisal records.
- Continued coordination with the district's CAMA software provider and other vendors to implement statutory, procedural, and system changes.
- Maintained supporting appraisal documentation and operating procedures for use by staff, taxpayers, taxing jurisdictions, and review programs.

State and Comptroller Oversight

YCAD's appraisal and administrative functions are subject to the broader Texas property-tax oversight system. The Comptroller's Property Tax Assistance Division conducts Methods and Assistance Program reviews of appraisal district governance, taxpayer assistance, operating procedures, appraisal standards, procedures, and methodology at least once every two years.

4. TAXING ENTITIES, TAX RATES & EXEMPTIONS

The appraisal district is responsible for appraisal, exemption administration, and special valuation for the taxing units within its jurisdiction. Taxing units independently adopt their tax rates and use the resulting property-tax revenue to fund local governmental and public services. YCAD does not establish the tax rate for a taxing unit.

The following table is retained from the 2026 report and provides the district's taxing-entity rate and exemption information.

YOUNG COUNTY TAX RATES (*PER $100*)

CODE	ENTITY	2023	TOTAL	2024	TOTAL	2025	TOTAL	HS	OV65/DP	Freeport	State Code
YCO	YOUNG COUNTY GEN. FUND	0.587674	0.5877	0.586353	0.586353	0.58635	0.58635	----	*10K*	*yes*	252-000-00
	YOUNG COUNTY DEBT SERVICE	0						----	*10K*	*yes*	
GISD	GRAHAM ISD - M&O	0.7133	1.0239	0.6782	0.9888	0.6757	0.9863	*140K*	*60k*	*yes*	252-901-02
	GRAHAM ISD - I&S	0.3106		0.3106		0.3106		*140K*	*60k*	*yes*	
CG	CITY OF GRAHAM - M&O	0.635	0.635	0.655	0.655	0.69	0.69	----	*10k*	*yes*	252-103-03
	CITY OF GRAHAM - DEBT SERVICE	0								*yes*	
OISD	OLNEY ISD - M&O	0.8263	1.0163	0.8238	1.0138	0.7705	0.9605	*140K*	*60k*	*no*	252-903-02
	OLNEY ISD - I&S	0.19		0.19		0.19		*140K*	*60k*	*no*	
CO	CITY OF OLNEY	0.978221	0.9782	0.9782	0.9782	0.862126	0.862126	----	*5K*	*no*	252-102-103
OH	OLNEY HOSPITAL - M&O	0.193134	0.1931	0.212955	0.44567	0.212955	0.44567	----	*55K*	*no*	252-201-11
	OLNEY HOSPITAL - I&S			0.232715		0.232715					
NISD	NEWCASTLE ISD - M&O	0.7369	1.1069	0.7346	1.1046	0.7264	1.2264	*140K*	*60k*	*no*	252-902-02
	NEWCASTLE ISD - I&S	0.37		0.37		0.5		*140K*	*60k*	*no*	
CN	CITY OF NEWCASTLE	0.366006	0.366	0.362874	0.362874	0.34551	0.34551	----	----	*no*	252-101-03
NCTC	NORTH CENTRAL TEXAS COLLEGE	0.04039	0.0404	0.042367	0.042367	0.0449	0.0449	----	----	*yes*	049-201-15
GH	GRAHAM HOSPITAL	0.272984	0.273	0.272984	0.272984	0.272984	0.272984	----	*10K*	*yes*	252-202-11
BISD	BRYSON ISD - M&O	0.738	1.178	0.7355	1.1755	0.6189	1.0589	*140K*	*60k*	*no*	119-901-02
	BRYSON ISD - I&S	0.44		0.44		0.44		*140K*	*60k*	*no*	
WISD	WOODSON ISD	0.8263	0.8263	0.7688	0.7688	0.7688	0.7688	*140K*	*60k*	*no*	224-902-02
		2023		2024		2025					
	City of Graham - Total: (COUNTY, GISD, CG, NCTC, GH)	***2.55995***		***2.5455***	*-0.56%*	***2.58053***	*1.38%*				
	City of Olney - Total: (COUNTY, OISD, CO, OH)	***2.77533***		***3.02402***	*8.96%*	***2.85465***	*-5.60%*				
	City of Newcastle - Total: (COUNTY, NISD, CN, OH)	***2.25371***		***2.26678***	*0.58%*	***2.37122***	*4.61%*				

Exemptions

YCAD administers exemptions for qualifying property owners in accordance with the Texas Property Tax Code. Exemptions reduce taxable value and, consequently, the property-tax burden attributable to the affected taxing units. The district processes exemption applications, maintains exemption records, and applies applicable statutory requirements.

See next page

YOUNG COUNTY 5 YR EXEMPTION HISTORY

Year	5 Yr. Avg. %	25'-26'%	2026	24'-25'%	2025	23'-24'%	2024	22'-23'%	2023	21'-22'%	2022
Parcel Total	-0.1%	-3.6%	29,711	-0.5%	30,834	-3.3%	30,993	0.4%	32,059	6.3%	31,928
# of Exemptions	4.1%	12.7%	9,456	3.1%	8,393	-0.1%	8,144	-1.2%	8,149	6.1%	8,252
Value Loss	56.2%	3.1%	$845,095,702	-13.4%	$819,662,993	-3.1%	$946,531,312	303.7%	$976,693,191	-9.5%	$241,920,826
Total Market	15.3%	4.2%	$5,295,978,788	3.2%	$5,080,247,847	8.8%	$4,924,613,673	40.7%	$4,525,134,762	19.6%	$3,217,251,943
Market per parcel	15.4%	8.2%	$178,249.77	3.7%	$164,761.23	12.6%	$158,894.38	40.1%	$141,150.22	12.5%	$100,765.85
Free Adj. Taxable	10.0%	5.7%	$1,603,787,732	6.0%	$1,517,187,841	8.3%	$1,431,093,206	9.7%	$1,321,612,807	20.5%	$1,205,028,740
Taxable per parcel	10.2%	9.7%	$53,979.59	6.6%	$49,205.03	12.0%	$46,174.72	9.2%	$41,224.39	13.3%	$37,742.07

Note: # of exemptions does not include the Agricultural Special Use Valuation included in the Total Taxable value adjustment. All years as of 8/24/2026.

5. LEGISLATIVE AND REGULATORY CHANGES

The 2026 appraisal year followed a significant legislative session in 2025. YCAD monitored legislation affecting appraisal administration, property-tax procedures, exemptions, taxpayer information, appraisal records, and related operations and coordinated implementation with its software provider and other vendors.

Selected 2026-Relevant Legislative Developments

House Bill 1522, effective September 1, 2025, added requirements affecting certain governmental budget processes and taxpayer-impact information. The legislation is relevant to the broader property-tax transparency environment and the information taxing units provide to taxpayers.

Senate Bill 973, effective September 1, 2025, addressed periodic reappraisal requirements and restrictions concerning certain information posted by appraisal districts. These changes reinforce the importance of maintaining an up-to-date reappraisal plan and reviewing public-facing appraisal information for statutory compliance.

The 89th Legislature also enacted legislation affecting property-tax exemptions and appraisal administration. Examples include legislation concerning certain business personal property, residence-homestead exemptions, chief-appraiser authority regarding homestead applications, and confidentiality of certain identifying information provided by property owners.

YCAD will continue to monitor subsequent legislative guidance and Comptroller publications and will update forms, procedures, software configurations, and public information as necessary. The district recognizes that legislation can change during the appraisal cycle and that implementation must be coordinated with applicable statutory effective dates and administrative guidance.

6. 2026 APPRAISAL RESULTS

For 2026, YCAD's appraisal program incorporated field and aerial review, market and sales analysis, cost-schedule review, ratio-study analysis, and other data-quality controls. The district's certified market and taxable values are reflected in the reports presented in this section and the accompanying five-year comparisons.

Certified appraisal values remain subject to lawful changes after certification, including Appraisal Review Board action, corrections, errors, omissions, exemption administration, and other statutory adjustments. Prior-year figures shown in the historical comparisons reflect the information available at the time each respective annual report was prepared.

Sales Data Reviewed By State Property Type Code

PROPERTY	2026 (*YTD*)				2025				2024				2023				2023-2025
STATE CODE	DEEDS	SALES	SALES %		DEEDS	SALES	SALES %		DEEDS	SALES	SALES %		DEEDS	SALES	SALES %		AVG.
A	314	60	19.11%	A	501	148	29.54%	A	573	144	25.13%	A	348	136	39.08%	A	31.25%
B	5	2	40.00%	B	9	2	22.22%	B	13	2	15.38%	B	2	0	0.00%	B	12.54%
C	41	8	19.51%	C	199	12	6.03%	C	135	10	7.41%	C	91	12	13.19%	C	8.87%
D	173	16	9.25%	D	351	70	19.94%	D	363	48	13.22%	D	304	58	19.08%	D	17.42%
E	122	16	13.11%	E	231	44	19.05%	E	198	37	18.69%	E	189	40	21.16%	E	19.63%
F	38	4	10.53%	F	73	16	21.92%	F	102	12	11.76%	F	112	16	14.29%	F	15.99%
G	0	0	0.00%	G	0	0	0.00%	G	0	0	0.00%	G	0	0	0.00%	G	0.00%
J	0	0	0.00%	J	0	0	0.00%	J	0	0	0.00%	J	0	0	0.00%	J	0.00%
L	0	0	0.00%	L	4	0	0.00%	L	1	0	0.00%	L	1	0	0.00%	L	0.00%
M	6	3	50.00%	M	5	2	40.00%	M	4	0	0.00%	M	2	0	0.00%	M	13.33%
O	0	0	0.00%	O	0	0	0.00%	O	0	0	0.00%	O	1	1	100.00%	O	33.33%
X	4	0	0.00%	X	6	1	16.67%	X	1	1	100.00%	X	12	0	0.00%	X	38.89%
TOTALS:	*703*	*109*	*15.50%*		*1379*	*295*	*21.39%*		*1390*	*254*	*18.27%*		*1062*	*263*	*24.76%*		21.48%

Year:	*Deeds*	*Sales*	*Sale %*	*% Difference from prior year*
2026 Totals:	*703*	*109*	*15.50%*	*-5.89%*
2025 Totals:	*1379*	*295*	*21.39%*	*3.12%*
2024 Totals:	*1390*	*254*	*18.27%*	*-6.49%*
2023 Totals:	*1062*	*263*	*24.76%*	

'Sales taken from Jan. 1 through Dec. 31 of the prior year (2026 is as of year to date)
DEEDS = Recorded transactions SALES = Transaction with recorded sale price

Property Classification and Value Analysis

The following report presents parcel counts and market values by State Property Type Code/category for 2022 through 2026. These classifications provide a useful way to evaluate changes in the composition and value of the appraisal roll.

The market values are certified, typically no later than July each year. Certified values are subject to change due to Appraisal Review Board action, corrections, errors, omissions, exemption administration and other means through the Property Tax Code. Prior year data is reflective as of the time of their respective reports.

See next page

5-Year Property Category Comparison

CATEGORY	DESCRIPTION	2026	2025	2024	2023	2022
A	Parcel Count	5,818	5,793	5,801	5,815	5,804
	% change	0.43%	-0.14%	-0.24%	0.19%	-1.58%
	Market Value	***$813,231,340***	***$755,183,861***	***$649,349,912***	***$622,001,554***	***$566,317,447***
	% change	7.69%	16.30%	4.40%	9.83%	19.70%
B	Parcel Count	57	58	60	61	61
	% change	-1.72%	-3.33%	-1.64%	0.00%	0.00%
	Market Value	***$21,985,870***	***$22,149,660***	***$21,073,540***	***$15,890,540***	***$15,636,190***
	% change	-0.74%	5.11%	32.62%	1.63%	10.32%
C	Parcel Count	994	1,008	1,078	1,159	1,203
	% change	-1.39%	-6.49%	-6.99%	-3.66%	-4.45%
	Market Value	***$14,301,138***	***$14,299,531***	***$10,856,121***	***$10,465,573***	***$9,777,632***
	% change	0.01%	31.72%	3.73%	7.04%	19.35%
D	Parcel Count	7,785	7,616	7,650	7,533	7,401
	% change	2.22%	-0.44%	1.55%	1.78%	2.21%
	Market Value	***$2,345,419,774***	***$2,236,980,998***	***$2,191,263,089***	***$1,956,832,847***	***$1,531,627,996***
	% change	4.85%	2.09%	11.98%	27.76%	21.76%
E	Parcel Count	3,440	3,438	3,348	3,262	3,258
	% change	0.06%	2.69%	2.64%	0.12%	4.83%
	Market Value	***$513,658,451***	***$484,675,243***	***$414,255,001***	***$367,000,750***	***$313,833,575***
	% change	5.98%	17.00%	12.88%	16.94%	23.54%
F	Parcel Count	1,071	1,062	1,009	916	909
	% change	0.85%	5.25%	10.15%	0.77%	0.78%
	Market Value	***$752,595,847***	***$765,288,311***	***$874,128,899***	***$857,238,851***	***$188,280,986***
	% change	-1.66%	-12.45%	1.97%	355.30%	1.91%
G	Parcel Count	10,872	7,727	12,217	13,266	13,238
	% change	40.70%	-36.75%	-7.91%	0.21%	16.01%
	Market Value	***$43,336,800***	***$56,512,930***	***$70,612,330***	***$76,770,400***	***$69,499,930***
	% change	-23.32%	-19.97%	-8.02%	10.46%	73.07%
J	Parcel Count	335	312	345	349	353
	% change	7.37%	-9.57%	-1.15%	-1.13%	-8.79%
	Market Value	***$156,162,460***	***$139,968,460***	***$136,258,970***	***$136,924,610***	***$130,012,320***
	% change	11.57%	2.72%	-0.49%	5.32%	0.39%
L	Parcel Count	1,355	1,116	1,117	1,121	1,046
	% change	21.42%	-0.09%	-0.36%	7.17%	-10.29%
	Market Value	***$353,625,120***	***$332,687,440***	***$333,136,870***	***$284,496,240***	***$223,916,240***
	% change	6.29%	-0.13%	17.10%	27.05%	28.92%
M	Parcel Count	171	163	159	149	151
	% change	4.91%	2.52%	6.71%	-1.32%	3.42%
	Market Value	***$14,745,311***	***$14,032,640***	***$6,514,210***	***$4,952,690***	***$4,807,300***
	% change	5.08%	115.42%	31.53%	3.02%	24.61%
O	Parcel Count	110	112	117	240	247
	% change	-1.79%	-4.27%	-51.25%	-2.83%	-3.14%
	Market Value	***$164,102***	***$185,682***	***$229,062***	***$586,266***	***$536,036***
	% change	-11.62%	-18.94%	-60.93%	9.37%	31.14%
S	Parcel Count	14	13	14	14	15
	% change	7.69%	-7.14%	0.00%	-6.67%	25.00%
	Market Value	***$5,723,500***	***$5,318,720***	***$4,066,700***	***$3,985,260***	***$3,933,960***
	% change	7.61%	30.79%	2.04%	1.30%	12.73%
X	Parcel Count	793	5,323	5,137	5,343	5,479
	% change	-85.10%	3.62%	-3.86%	-2.48%	8.84%
	Market Value	***$260,996,693***	***$255,147,706***	***$213,145,109***	***$188,178,831***	***$159,102,081***
	% change	2.29%	19.71%	13.27%	18.28%	9.05%
TOTALS	Parcel Count	32,815	33,741	38,052	39,228	39,165
	% change	-2.74%	-11.33%	-3.00%	0.16%	6.20%
	Market Value	***$5,295,946,406***	***$5,082,431,182***	***$4,924,889,813***	***$4,525,324,412***	***$3,217,281,693***
	% change	4.20%	3.20%	8.83%	40.66%	19.64%

2026 "X" Category parcel count reflects changes in totals report rather than actual change in total property counts

5-Year Taxing Jurisdiction Comparison

JURISDICTION	DESCRIPTION	5 Yr. Avg	2026	2025	2024	2023	2022
YOUNG COUNTY	Parcel Count	31,091	29,713	30,768	30,997	32,045	31,930
	% change	-0.15%	-3.43%	-0.74%	-3.27%	0.36%	6.34%
	Market Value	$4,610,654,498	$5,296,438,208	$5,087,902,982	$4,924,944,533	$4,526,705,074	$3,217,281,693
	% change	15.31%	4.10%	3.31%	8.80%	40.70%	19.64%
	Taxable Value	$1,423,924,550	$1,604,187,603	$1,541,741,226	$1,432,380,619	$1,336,248,537	$1,205,064,764
	% change	10.06%	4.05%	7.63%	7.19%	10.89%	20.53%
GRAHAM ISD	Parcel Count	22,750	21,624	22,632	22,523	23,599	23,370
	% change	0.04%	-4.45%	0.48%	-4.56%	0.98%	7.75%
	Market Value	$2,928,783,687	$3,411,982,536	$3,243,269,178	$3,053,796,211	$2,761,038,870	$2,173,831,641
	% change	13.98%	5.20%	6.20%	10.60%	27.01%	20.86%
	Taxable Value	$992,775,776	$1,079,343,631	$1,052,172,499	$1,049,170,347	$987,203,543	$795,988,858
	% change	9.46%	2.58%	0.29%	6.28%	24.02%	14.11%
CITY OF GRAHAM	Parcel Count	5,732	5,734	5,722	5,743	5,776	5,685
	% change	0.19%	0.21%	-0.37%	-0.57%	1.60%	0.07%
	Market Value	$801,547,149	$960,664,063	$889,263,301	$806,418,994	$700,490,058	$650,899,327
	% change	11.34%	8.03%	10.27%	15.12%	7.62%	15.65%
	Taxable Value	$488,136,918	$557,417,287	$525,753,703	$491,441,866	$444,345,904	$421,725,828
	% change	8.77%	6.02%	6.98%	10.60%	5.36%	14.87%
OLNEY ISD	Parcel Count	4,464	4,352	4,342	4,558	4,462	4,607
	% change	-0.77%	0.23%	-4.74%	2.15%	-3.15%	1.65%
	Market Value	$731,684,378	$881,630,637	$838,462,347	$760,872,962	$651,009,796	$526,446,149
	% change	13.82%	5.15%	10.20%	16.88%	23.66%	13.21%
	Taxable Value	$333,985,482	$388,226,765	$362,062,714	$338,714,232	$313,119,958	$267,803,741
	% change	9.60%	7.23%	6.89%	8.17%	16.92%	8.76%
CITY OF OLNEY	Parcel Count	2,010	1,996	1,990	1,986	2,044	2,032
	% change	-0.35%	0.30%	0.20%	-2.84%	0.59%	0.00%
	Market Value	$215,103,455	$280,764,560	$262,138,450	$185,831,280	$180,487,901	$166,295,085
	% change	14.31%	7.11%	41.06%	2.96%	8.53%	11.86%
	Taxable Value	$148,369,106	$177,664,706	$161,393,908	$135,254,092	$140,529,432	$127,003,394
	% change	9.83%	10.08%	19.33%	-3.75%	10.65%	12.86%
NEWCASTLE ISD	Parcel Count	3,332	3,217	3,245	3,364	3,448	3,386
	% change	-0.09%	-0.86%	-3.54%	-2.44%	1.83%	4.57%
	Market Value	$863,333,377	$908,196,238	$915,325,058	$1,019,841,100	$1,025,969,470	$447,335,021
	% change	27.92%	-0.78%	-10.25%	-0.60%	129.35%	21.85%
	Taxable Value	$385,248,781	$374,489,301	$417,860,920	$518,004,627	$541,877,709	$74,011,349
	% change	120.90%	-10.38%	-19.33%	-4.41%	632.15%	6.44%
CITY OF NEWCASTLE	Parcel Count	581	578	580	579	571	599
	% change	-0.69%	-0.34%	0.17%	1.40%	-4.67%	0.00%
	Market Value	$31,467,526	$40,275,350	$37,512,100	$32,090,410	$32,643,920	$14,815,850
	% change	30.81%	7.37%	16.90%	-1.70%	120.33%	11.16%
	Taxable Value	$16,744,281	$20,436,807	$19,400,016	$16,433,920	$16,143,862	$11,306,799
	% change	14.89%	5.34%	18.05%	1.80%	42.78%	6.48%

5-Year Taxing Jurisdiction Comparison (continued)

JURISDICTION	DESCRIPTION	5 Yr. Avg	2026	2025	2024	2023	2022
NCTC (College)	Parcel Count	***22,749***	21,624	22,632	22,523	23,598	23,369
	% change	***0.04%***	-4.45%	0.48%	-4.56%	0.98%	7.74%
	Market Value	***$2,928,440,645***	***$3,411,676,446***	***$3,242,976,208***	***$3,053,480,291***	***$2,760,692,730***	***$2,173,377,551***
	% change	***13.98%***	5.20%	6.21%	10.61%	27.02%	20.85%
	Taxable Value	***$1,394,598,017***	$1,570,291,763	$1,513,414,154	$1,449,168,437	$1,371,353,640	$1,068,762,090
	% change	***11.62%***	3.76%	4.43%	5.67%	28.31%	15.93%
GRAHAM HOSPITAL	Parcel Count	***23,420***	22,279	23,302	23,194	24,270	24,056
	% change	***0.02%***	-4.39%	0.47%	-4.43%	0.89%	7.57%
	Market Value	***$3,017,198,728***	***$3,509,709,803***	***$3,336,479,417***	***$3,145,496,551***	***$2,849,455,126***	***$2,244,852,743***
	% change	***13.89%***	5.19%	6.07%	10.39%	26.93%	20.84%
	Taxable Value	***$1,397,165,642***	*$1,573,493,798*	*$1,515,389,500*	*$1,450,358,425*	*$1,376,596,946*	*$1,069,989,539*
	% change	***11.70%***	3.83%	4.48%	5.36%	28.66%	16.19%
OLNEY HOSPITAL	Parcel Count	***7,826***	7,539	7,900	7,900	7,857	7,935
	% change	***-0.52%***	-4.57%	0.00%	0.55%	-0.98%	2.43%
	Market Value	***$1,599,323,945***	***$1,787,804,915***	***$1,780,040,120***	***$1,780,040,120***	***$1,675,710,350***	***$973,024,220***
	% change	***19.18%***	0.44%	0.00%	6.23%	72.22%	17.02%
	Taxable Value	***$792,974,620***	$838,458,491	$912,891,984	$912,891,984	$918,320,485	$382,310,154
	% change	***30.61%***	-8.15%	0.00%	-0.59%	140.20%	21.61%
BRYSON ISD	Parcel Count	***287***	270	284	288	288	303
	% change	***-1.14%***	-4.93%	-1.39%	0.00%	-4.95%	5.57%
	Market Value	***$46,481,946***	***$52,955,075***	***$50,591,499***	***$47,637,200***	***$45,022,646***	***$36,203,312***
	% change	***13.76%***	4.67%	6.20%	5.81%	24.36%	27.77%
	Taxable Value	***$11,604,216***	*$11,331,884*	*$10,382,867*	*$10,358,476*	*$14,361,286*	*$11,586,567*
	% change	***6.62%***	9.14%	0.24%	-27.87%	23.95%	27.65%
WOODSON ISD	Parcel Count	***392***	392	394	391	391	390
	% change	***2.26%***	-0.51%	0.77%	0.00%	0.26%	-0.76%
	Market Value	***$39,200,338***	***$44,907,342***	***$42,748,150***	***$44,155,560***	***$43,470,640***	***$34,886,580***
	% change	***8.97%***	5.05%	-3.19%	1.58%	24.61%	13.49%
	Taxable Value	***$6,227,863***	$7,059,942	$7,475,318	$7,175,481	$6,211,133	$5,337,331
	% change	***9.43%***	-5.56%	4.18%	15.53%	16.37%	8.04%

Ratio Study & Appraisal Performance

YCAD measures appraisal level and uniformity through analysis of qualified arms-length/open-market sales. The appraisal-to-sale ratio is calculated by dividing appraised value by the sale price. The district reviews mean, median, and weighted-mean ratios along with the coefficient of dispersion (COD) to evaluate the overall performance of the sales sample.

For the 2026 annual report, the Young County sample covers sales from January 1, 2025 through May 1, 2026. The study contains 326 qualified sales and reports a mean ratio of 99.06%, median ratio of 97.44%, weighted mean of 91.37%, and COD of 18.60%.

Interpretation of 2026 Results

The median ratio of 97.44% indicates that the midpoint of the qualified sales sample was appraised at approximately 97% of sale price. The mean ratio of 99.06% provides a measure influenced by each sale in the sample, while the weighted mean is influenced more heavily by higher-value observations. The COD of 18.60% provides an indicator of dispersion around the median and should be considered in conjunction with the property mix, market areas, sample size, and other appraisal-performance measures.

The Comptroller's appraisal-district ratio study has a related but distinct statewide oversight purpose: the Comptroller conducts its ratio study at least once every two years to measure median appraisal levels and uniformity within major property categories.

The district uses these comparisons as a management and public-information tool. Significant changes in a category should be evaluated together with underlying market conditions, new construction, changes in property characteristics, annexations or boundary changes, exemption activity, corrections, and other factors affecting the appraisal roll.

7. APPRAISAL REVIEW BOARD & APPEALS PROCESS

The Appraisal Review Board (ARB) is responsible for hearing and determining taxpayer protests and other matters assigned to the ARB by law. YCAD provides an informal opportunity, in most cases, for property owners to communicate with appraisal staff, verify property information, and identify potential issues before a formal ARB hearing.

The informal process may occur in person, by telephone, or by electronic communication. When a protest is not resolved through the informal process, the protest proceeds to a formal hearing before the ARB in accordance with applicable law and ARB procedures.

The appeals process relies upon appraisal records, property characteristics, sales information, ratio studies, market analysis, and other relevant evidence. The district's goal is to resolve correctable record or valuation issues efficiently while preserving the taxpayer's statutory right to a formal hearing before the ARB.

ARB - APPEALS PROCESS - 5-YR HISTORY

Category	2026	2025	2024	2023	2022	5-Yr. Avg.
Total Parcels	29,713	30,768	30,997	32,045	31,930	***31,091***
Notices sent	12,501	12,249	10,709	14,227	13,492	***12,636***
Protests filed	774	1,069	708	874	988	*883*
Percent of Total	*2.60%*	*3.47%*	*2.28%*	*2.73%*	*3.09%*	***2.84%***
Withdrawn	**261**	**398**	**157**	**395**	**276**	***297***
Percent of filed	*33.72%*	*37.23%*	*22.18%*	*45.19%*	*27.94%*	***33.25%***
Settled	**141**	**409**	**323**	**274**	**371**	***304***
Percent of filed	*18.22%*	*38.26%*	*45.62%*	*31.35%*	*37.55%*	***34.20%***
No shows	**50**	**112**	**103**	**98**	**232**	***119***
Percent of filed	*6.46%*	*10.48%*	*14.55%*	*11.21%*	*23.48%*	***13.24%***
Topline Agreemts.	**76**	**50**	**40**	**11**	**16**	***39***
Percent of filed	*29.12%*	*12.56%*	*25.48%*	*2.78%*	*5.80%*	***15.15%***
Board - No change	**28**	**53**	**46**	**59**	**43**	***46***
Percent of filed	*3.62%*	*4.96%*	*6.50%*	*6.75%*	*4.35%*	***5.24%***
Board - Change	**16**	**45**	**39**	**36**	**50**	***37***
Percent of filed	*2.07%*	*4.21%*	*5.51%*	*4.12%*	*5.06%*	***4.19%***
Phone Hearings	**9**	**5**	**11**	**6**	**7**	***8***
Percent of filed	*1.16%*	*0.47%*	*1.55%*	*0.69%*	*0.71%*	***0.92%***
Affidavit Hearings	**27**	**18**				***23***
Percent of filed	*10.34%*	*4.52%*	*0.00%*	*0.00%*	*0.00%*	***2.97%***
Online Protests	**148**	**177**	**83**	**148**	**189**	***149***
Percent of filed	*19.12%*	*16.56%*	*11.72%*	*16.93%*	*19.13%*	***16.69%***
Pending	**199**	**0**	**0**	**0**	**0**	***40***
Percent of filed	*25.71%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	***5.14%***

**** Notices sent does not include accounts appraised by contract appraisal group for minerals, industrial, and utility accounts***

8. TAXPAYER ASSISTANCE & PUBLIC SERVICE

Providing accessible and professional taxpayer assistance is an important component of YCAD's responsibilities. During the appraisal cycle, staff assist property owners with questions regarding appraisal records, property characteristics, exemptions, special appraisal, valuation methodologies, notices, protests, and the ARB process.

The district strives to provide information in a manner that is accurate, courteous, understandable, and consistent with applicable law. When a taxpayer identifies information that may be incorrect, staff review the appraisal record and available supporting information and make appropriate corrections or referrals when warranted.

The Comptroller's MAP program specifically includes taxpayer assistance among the areas reviewed during appraisal district oversight.

Public Information and Transparency

YCAD makes public information and appraisal-related resources available through its office and website, subject to applicable law. Supporting appraisal documentation, prior-year information, and district procedures may be obtained from the district as appropriate. The district will continue to expand useful public-facing information while protecting information that is confidential or restricted by law.

9. FINANCIAL REPORT

YCAD's annual budget is reviewed and adopted by the Board of Directors. The district's financial objective is to be a responsible steward of public funds while maintaining the personnel, technology, education, appraisal resources, and administrative capacity necessary to perform its statutory responsibilities.

Sound financial management supports accurate appraisal operations, reliable information systems, taxpayer service, continuing education, regulatory compliance, and timely implementation of legislative and administrative changes.

Operations, Technology & Professional Development

YCAD recognizes that effective appraisal administration requires continuing investment in technology, software, data security, professional education, and staff development. The district uses its CAMA and related systems to maintain appraisal records, process exemptions and other transactions, support valuation analysis, and provide information to taxpayers and taxing jurisdictions.

Staff education and training are important to maintaining appraisal quality and compliance. The district encourages continuing education and professional development relevant to residential, commercial, agricultural, business personal property, mineral, utility, industrial, and other appraisal responsibilities, as applicable to assigned duties.

The district also works with its software provider and other vendors to implement statutory changes, system updates, forms, records, and procedural changes in a timely manner.

Operational Benchmarking

The original report included comparisons using the Comptroller's 2024 Appraisal District Operations Survey. The Operations Survey is authorized under Tax Code Section 5.03(b) and provides benchmark information regarding appraisal district administration and operations.

Comptroller Operations Survey Comparison

The following tables compare YCAD with similarly situated appraisal districts using the most recent Operations Survey information incorporated into this report. The comparison is intended as a benchmarking tool rather than as a ranking of appraisal districts.

Differences among appraisal districts can result from population, parcel count, property complexity, geography, appraisal responsibilities, staffing models, contracted services, local salary structures, technology costs, and other factors. Accordingly, comparisons should be interpreted in context.

2024 - COMPTROLLER OPERATIONS STUDY - BY SELECT CRITERIA - Appraisal & Collections

Similar Parcel Count

District	Parcels	Appraisal Budget	Collections Budget	Total Budget	Total Budget/Parcel	Coll. Budget/Parcel	Total Levy	2024 Total Market Val.
Carson	26,809	$412,675.00	$95,650.00	$508,325.00	$18.96	$3.57	$17,707,620.00	$2,341,644,219.00
Calhoun	27,917	$1,093,959.00	$425,656.00	$1,519,615.00	$54.43	$15.25	$79,474,769.00	$8,305,790,753.00
Trinity	29,001	$1,012,600.00	$276,450.00	$1,289,050.00	$44.45	$9.53	$19,309,948.05	$3,464,821,254.00
Titus	29,001	$1,237,536.00	$285,373.00	$1,522,909.00	$52.51	$9.84	$52,973,876.80	$5,787,450,969.00
Kendall	30,269	$2,085,683.00	$342,645.00	$2,428,328.00	$80.22	$11.32	$195,453,032.00	$19,534,603,207.00
Young	**31,008**	**$726,238.00**	**$269,388.00**	**$995,626.00**	**$32.11**	**$8.69**	**$39,465,924.00**	**$4,927,622,053.00**
Colorado	31,196	$1,364,500.00	$584,790.00	$1,949,290.00	$62.49	$18.75	$48,908,856.00	$11,701,648,021.00
Fannin	31,628	$2,178,592.00	$415,230.00	$2,593,822.00	$82.01	$13.13	$58,321,312.00	$11,065,880,705.00
Ochiltree	34,052	$681,321.00	$112,795.00	$794,116.00	$23.32	$3.31	$30,845,309.00	$1,997,931,145.00
Borden	34,172	$263,837.00	$116,468.00	$380,305.00	$11.13	$3.41	$16,431,850.00	$1,690,585,792.00
Eastland	35,356	$1,260,800.00	$146,500.00	$1,407,300.00	$39.80	$4.14	$31,192,944.00	$5,438,208,738.00
AVG:	***30,946***	***$1,119,795***	***$279,177***	***$1,398,971***	***$46***	***$9***	***$53,644,131***	***$6,932,380,623***
CAD/AVG:	***100.2%***	***64.9%***	***96.5%***	***71.2%***	***70.4%***	***94.7%***	***73.6%***	***71.1%***
MED:	***31,008***	***$1,093,959***	***$276,450***	***$1,407,300***	***$44***	***$10***	***$39,465,924***	***$5,438,208,738***
CAD/MED:	***100.0%***	***66.4%***	***97.4%***	***70.7%***	***72.2%***	***91.1%***	***100.0%***	***90.6%***

Similar Appraisal Budget

District	Parcels	Appraisal Budget	Collections Budget	Total Budget	Total Budget/Parcel	Coll. Budget/Parcel	Total Levy	2024 Total Market Val.
Dallam	7,053	$581,015.00	$108,225.00	$689,240.00	$97.72	$15.34	$23,275,633.00	$2,191,674,599.00
Clay	23,083	$589,506.00	$187,886.00	$777,392.00	$33.68	$8.14	$19,473,491.00	$1,723,154,820.00
Martin	174,945	$626,863.00	$300,863.00	$927,726.00	$5.30	$1.72	$228,585,565.00	$25,227,903,240.00
Lampasas	20,458	$638,043.00	$121,000.00	$759,043.00	$37.10	$5.91	$42,142,572.00	$6,586,836,837.00
Ochiltree	34,052	$681,321.00	$112,795.00	$794,116.00	$23.32	$3.31	$30,845,309.00	$1,997,931,145.00
Young	**31,008**	**$726,238.00**	**$269,388.00**	**$995,626.00**	**$32.11**	**$8.69**	**$39,465,924.00**	**$4,927,622,053.00**
Rains	13,787	$738,376.00	$119,038.00	$857,414.00	$62.19	$8.63	$17,695,745.00	$2,488,108,559.00
Nolan	21,880	$785,623.00	$319,879.00	$1,105,502.00	$50.53	$14.62	$50,815,780.00	$4,719,305,356.00
Upton	264,828	$793,048.00	$487,090.00	$1,280,138.00	$4.83	$1.84	$222,763,029.00	$16,713,962,991.00
Live Oak	37,482	$809,645.00	$99,921.00	$909,566.00	$24.27	$2.67	$24,457,483.00	$7,240,776,594.00
Somervell	8,634	$820,552.00	$320,683.00	$1,141,235.00	$132.18	$37.14	$60,188,179.00	$6,165,256,763.00
AVG:	***57,928***	***$708,203***	***$222,433***	***$930,636***	***$46***	***$10***	***$69,064,428***	***$7,271,139,360***
CAD/AVG:	***53.5%***	***102.5%***	***121.1%***	***107.0%***	***70.2%***	***88.5%***	***57.1%***	***67.8%***
MED:	***23,083***	***$726,238***	***$187,886***	***$909,566***	***$34***	***$8***	***$39,465,924***	***$4,927,622,053***
CAD/MED:	***134.3%***	***100.0%***	***143.4%***	***109.5%***	***95.3%***	***106.7%***	***100.0%***	***100.0%***

Similar Total Budget

District	Parcels	Appraisal Budget	Collections Budget	Total Budget	Total Budget/Parcel	Coll. Budget/Parcel	Total Levy	2024 Total Market Val.
Deaf Smith	12,381	$413,713.00	$413,713.00	$827,426.00	$66.83	$33.42	$41,042,216.00	$4,246,212,163.00
Rains	13,787	$738,376.00	$119,038.00	$857,414.00	$62.19	$8.63	$17,695,745.00	$2,488,108,559.00
Live Oak	37,482	$809,645.00	$99,921.00	$909,566.00	$24.27	$2.67	$24,457,483.00	$7,240,776,594.00
Martin	174,945	$626,863.00	$300,863.00	$927,726.00	$5.30	$1.72	$228,585,565.00	$25,227,903,240.00
Lamb	16,315	$912,995.00	$42,000.00	$954,995.00	$58.53	$2.57	$25,761,729.00	$1,949,406,738.00
Young	**31,008**	**$726,238.00**	**$269,388.00**	**$995,626.00**	**$32.11**	**$8.69**	**$39,465,924.00**	**$4,927,622,053.00**
Blanco	16,713	$901,689.00	$111,713.00	$1,013,402.00	$60.64	$6.68	$46,498,796.00	$12,339,295,651.00
Montague	63,279	$934,684.00	$109,616.00	$1,044,300.00	$16.50	$1.73	$26,895,570.00	$7,250,273,700.00
Zavala	17,249	$841,756.00	$207,285.00	$1,049,041.00	$60.82	$12.02	$34,481,528.00	$4,431,567,471.00
Nolan	21,880	$785,623.00	$319,879.00	$1,105,502.00	$50.53	$14.62	$50,815,780.00	$4,719,305,356.00
Somervell	8,634	$820,552.00	$320,683.00	$1,141,235.00	$132.18	$37.14	$60,188,179.00	$6,165,256,763.00
AVG:	***37,607***	***$773,830***	***$210,373***	***$984,203***	***$52***	***$12***	***$54,171,683***	***$7,362,338,935***
CAD/AVG:	***82.5%***	***93.8%***	***128.1%***	***101.2%***	***62.0%***	***73.6%***	***72.9%***	***66.9%***
MED:	***17,249***	***$809,645***	***$207,285***	***$995,626***	***$59***	***$9***	***$39,465,924***	***$4,927,622,053***
CAD/MED:	***179.8%***	***89.7%***	***130.0%***	***100.0%***	***54.9%***	***100.6%***	***100.0%***	***100.0%***

2024 - COMPTROLLER OPERATIONS STUDY - BY SELECT CRITERIA - Appraisal & Collections (continued)

Similar Total Market Value

District	Parcels	Appraisal Budget	Collections Budget	Total Budget	Total Budget/Parcel	Coll. Budget/Parcel	Total Levy	2024 Total Market Val.
Deaf Smith	12,381	$413,713.00	$413,713.00	$827,426.00	$66.83	$33.42	$41,042,216.00	$4,246,212,163.00
Hale	24,624	$1,078,828.00	$323,648.00	$1,402,476.00	$56.96	$13.14	$89,974,144.00	$4,311,272,376.00
Kimble	10,742	$358,554.00	$300,454.00	$659,008.00	$61.35	$27.97	$15,054,326.00	$4,341,747,199.00
Zavala	17,249	$841,756.00	$207,285.00	$1,049,041.00	$60.82	$12.02	$34,481,528.00	$4,431,567,471.00
Nolan	21,880	$785,623.00	$319,879.00	$1,105,502.00	$50.53	$14.62	$50,815,780.00	$4,719,305,356.00
Young	**31,008**	**$726,238.00**	**$269,388.00**	**$995,626.00**	**$32.11**	**$8.69**	**$39,465,924.00**	**$4,927,622,053.00**
Eastland	35,356	$1,260,800.00	$146,500.00	$1,407,300.00	$39.80	$4.14	$31,192,944.00	$5,438,208,738.00
Titus	29,001	$1,237,536.00	$285,373.00	$1,522,909.00	$52.51	$9.84	$52,973,876.80	$5,787,450,969.00
Somervell	8,634	$820,552.00	$320,683.00	$1,141,235.00	$132.18	$37.14	$60,188,179.00	$6,165,256,763.00
Culberson	26,566	$510,169.00	$212,663.00	$722,832.00	$27.21	$8.01	$70,654,267.00	$6,274,233,350.00
Gaines	55,296	$907,780.00	$305,000.00	$1,212,780.00	$21.93	$5.52	$90,448,680.00	$6,569,307,514.00
AVG:	***24,794***	***$812,868***	***$282,235***	***$1,095,103***	***$55***	***$16***	***$52,390,170***	***$5,201,107,632***
CAD/AVG:	***125.1%***	***89.3%***	***95.4%***	***90.9%***	***58.6%***	***54.8%***	***75.3%***	***94.7%***
MED:	***24,624***	***$820,552***	***$300,454***	***$1,105,502***	***$53***	***$12***	***$50,815,780***	***$4,927,622,053***
CAD/MED:	***125.9%***	***88.5%***	***89.7%***	***90.1%***	***61.1%***	***72.3%***	***77.7%***	***100.0%***

Similar Total Levy

District	Parcels	Appraisal Budget	Collections Budget	Total Budget	Total Budget/Parcel	Coll. Budget/Parcel	Total Levy	2024 Total Market Val.
Montague	63,279	$934,684.00	$109,616.00	$1,044,300.00	$16.50	$1.73	$26,895,570.00	$7,250,273,700.00
Ochiltree	34,052	$681,321.00	$112,795.00	$794,116.00	$23.32	$3.31	$30,845,309.00	$1,997,931,145.00
Eastland	35,356	$1,260,800.00	$146,500.00	$1,407,300.00	$39.80	$4.14	$31,192,944.00	$5,438,208,738.00
Zavala	17,249	$841,756.00	$207,285.00	$1,049,041.00	$60.82	$12.02	$34,481,528.00	$4,431,567,471.00
Houston	40,362	$1,000,345.00	$232,458.00	$1,232,803.00	$30.54	$5.76	$34,786,402.07	$6,946,933,541.00
Young	**31,008**	**$726,238.00**	**$269,388.00**	**$995,626.00**	**$32.11**	**$8.69**	**$39,465,924.00**	**$4,927,622,053.00**
Deaf Smith	12,381	$413,713.00	$413,713.00	$827,426.00	$66.83	$33.42	$41,042,216.00	$4,246,212,163.00
Lampasas	20,458	$638,043.00	$121,000.00	$759,043.00	$37.10	$5.91	$42,142,572.00	$6,586,836,837.00
Blanco	16,713	$901,689.00	$111,713.00	$1,013,402.00	$60.64	$6.68	$46,498,796.00	$12,339,295,651.00
Jim Wells	37,362	$1,461,013.00	$409,511.00	$1,870,524.00	$50.06	$10.96	$47,778,974.00	$4,146,303,439.00
Uvalde	24,936	$1,219,138.00	$449,578.00	$1,668,716.00	$66.92	$18.03	$48,840,073.00	$7,412,360,947.00
AVG:	***30,287***	***$916,249***	***$234,869***	***$1,151,118***	***$44***	***$10***	***$38,542,755***	***$5,974,867,790***
CAD/AVG:	***102.4%***	***79.3%***	***114.7%***	***86.5%***	***72.9%***	***86.4%***	***102.4%***	***82.5%***
MED:	***31,008***	***$901,689***	***$207,285***	***$1,044,300***	***$40***	***$7***	***$39,465,924***	***$5,438,208,738***
CAD/MED:	***100.0%***	***80.5%***	***130.0%***	***95.3%***	***80.7%***	***130.0%***	***100.0%***	***90.6%***

Summary Comparison of all samples

District	Parcels	Appraisal Budget	Collections Budget	Total Budget	Total Budget/Parcel	Coll. Budget/Parcel	Total Levy	2024 Total Market Val.
Young - 2024	31,008	$726,238.00	$269,388.00	$995,626.00	$32.11	$8.69	$39,465,924.00	$4,927,622,053.00
AVG:	36,312	$866,188.98	$245,817.36	$1,112,006.35	$48.39	$11.35	$53,562,633.43	$6,548,366,867.96
CAD/AVG:	85.4%	83.8%	109.6%	89.5%	66.4%	76.6%	73.7%	75.2%
MED:	29,001	$809,645.00	$269,388.00	$1,013,402.00	$50.06	$8.69	$39,465,924.00	$4,927,622,053.00
CAD/MED:	106.9%	89.7%	100.0%	98.2%	64.1%	100.0%	100.0%	100.0%

10. CONCLUSION AND LOOKING AHEAD

The 2026 appraisal year required YCAD to balance the continuing demands of property discovery, data verification, valuation, exemption administration, taxpayer assistance, Appraisal Review Board support, statutory implementation, and responsible stewardship of district resources.

The district's appraisal program is designed to promote accurate and uniform appraisal while recognizing the statutory requirement that property be appraised according to applicable Texas law. YCAD will continue to use market evidence, appraisal standards, field and aerial information, statistical analysis, professional judgment, and quality-control procedures to maintain reliable appraisal records.

Looking ahead to the 2027 appraisal cycle, YCAD will continue implementing its Board-approved reappraisal program, monitoring legislative and regulatory developments, reviewing appraisal schedules and market indicators, maintaining accurate property characteristics, improving taxpayer information, and evaluating opportunities to make district operations more efficient and transparent.

The district appreciates the cooperation of property owners, taxing jurisdictions, the Appraisal Review Board, Board of Directors, Comptroller's Property Tax Assistance Division, and other stakeholders who contribute to the effective administration of the property-tax system in Young County.

APPENDIX A. SOURCE REPORTS AND SUPPORTING DOCUMENTATION

The following district documents and external resources support the information presented in this Annual Appraisal Report:

- YCAD 2026 Mass Appraisal Report
- YCAD Biennial Reappraisal Plan
- YCAD Appraisal Manual & Field Guide
- YCAD appraisal records, sales information, and ratio-study documentation
- YCAD 2026 certified appraisal-roll information and supporting reports
- YCAD Appraisal Review Board records and five-year appeals information
- YCAD annual budget and financial records
- Texas Comptroller Property Tax Assistance Division publications, reports, Operations Survey information, MAP materials, and ratio-study resources
- Texas Property Tax Code and other applicable Texas statutes and administrative guidance

For detailed questions regarding the appraisal of a particular property, exemption eligibility, protest procedures, or the interpretation of a specific appraisal record, taxpayers should contact the Young Central Appraisal District directly.