YOUNG CENTRAL APPRAISAL DISTRICT

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

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EXECUTIVE SUMMARY

The Young Central Appraisal District (YCAD) has prepared this 2026 Mass Appraisal Report to document the district's mass appraisal process, data collection, valuation methodology, statistical testing, and resulting 2026 certified appraisal roll. The report is intended to provide taxing units, taxpayers, and other interested readers with a clear description of how YCAD develops and reviews appraised values for ad valorem tax purposes.

The appraisal date is January 1, 2026. YCAD's appraisal universe consists of taxable real and personal property within Young County, subject to the special appraisal provisions and limitations established by Texas law. The district uses computer-assisted mass appraisal, market data, cost information, income data where applicable, field and office review, and statistical analysis to develop and maintain equitable values.

A total of 29,711 property records is listed for 2026. Of those, 11,632, or approximately 39.2%, received inspections during the stated period. This total does not include accounts that are appraised by the contracted appraisal firm for minerals, industrial and utility properties.

There were 326 confirmed and qualified sales occurring between January 1, 2025 and May 1, 2026, with reported overall sales statistics of 99.06% mean, 91.37% weighted mean, 97.44% median, and an 18.60% coefficient of dispersion.

These statistics are presented as internal appraisal analysis and are not intended to replace the Comptroller's separate appraisal district ratio study or other external review.

The report includes the 2026 certified total exhibits produced from the district's appraisal system. The certified total exhibits are retained without alteration in this revised draft so that the underlying official system output remains part of the report record.

1. INTRODUCTION AND LEGAL/PROFESSIONAL FRAMEWORK

The Young Central Appraisal District is a political subdivision of the State of Texas. The Texas Property Tax Code establishes the legal framework governing appraisal districts, appraisal of taxable property, exemptions and special appraisal provisions, appraisal records, and the administration of the property-tax system.

YCAD is governed by a board of directors appointed by the taxing units within Young County. The chief appraiser serves as the chief administrator and chief executive officer of the appraisal district. YCAD is responsible for local property appraisal and exemption administration for the taxing jurisdictions within Young County.

Property Tax Code §23.01 requires taxable property to be appraised at its market value as of January 1, except as otherwise provided by law. The chief appraiser shall use generally accepted appraisal methods and techniques and shall apply the same or similar methods to the same or similar kinds of property while considering the individual characteristics that affect value. When mass appraisal standards are used, those standards must comply with USPAP.

Property Tax Code §25.18 requires the appraisal office's reappraisal plan to provide for identification and updating of property characteristics, definition of market areas, identification of value-related characteristics, development and application of appraisal models, and review of appraisal results at least once every three years.

YCAD also uses the standards and guidance of the International Association of Assessing Officers (IAAO) as applicable to assessment administration and mass appraisal practice. Professional appraisal standards, including USPAP, are applied to the extent required by Texas law and applicable to the work performed.

2. CLIENTS AND USERS

The specified taxing-unit clients/users are:

- Young County
- Graham ISD
- City of Graham
- Graham Hospital
- Newcastle ISD
- City of Newcastle
- Olney ISD
- City of Olney
- Olney Hospital
- Bryson ISD
- Woodson ISD
- North Central Texas College

The report is also prepared as a public-facing explanation of YCAD's appraisal activities. Nothing in this report should be interpreted as an appraisal of an individual property for lending, investment, acquisition, litigation, or another non-tax purpose.

3. INTENDED USE AND SCOPE

The primary intended use of this report is to document the appraisal process used in developing the 2026 appraisal roll for ad valorem property-tax administration. The report describes the district-wide appraisal process and does not constitute an individual appraisal of each property listed on the appraisal roll.

The scope includes taxable real property and personal property within Young County, together with applicable special appraisal provisions, exemptions, and limitations reflected in the 2026 appraisal records. Individual property records, work files, valuation models, schedules, sales files, and supporting documentation provide additional detail beyond the summary presented in this report.

4. PROPERTY IDENTIFICATION AND PROPERTY INTERESTS

The properties involved are the taxable properties reflected on the 2026 YCAD appraisal roll, including taxable real and personal property located within Young County. Property identification is supported by prior-year records, deed records, contract-for-deed information, manufactured-housing records, renditions, GIS information, field work, and office review.

Texas law requires appraisal based upon the individual characteristics that affect a property's market value. Accordingly, YCAD's mass appraisal process does not assume that every property within a broad class is identical. Property-specific characteristics are captured through the appraisal record, classification system, field review, sales analysis, exemptions, special appraisal provisions, and valuation models.

5. DEFINITION OF VALUE AND ASSESSMENT RATIO

Market Value

For Texas property-tax purposes (Property *Tax Code § 1.04(7)),* market value is the price at which property would transfer for cash or its equivalent under prevailing market conditions if: exposed for sale in the open market for a reasonable time for the seller to find a purchaser; both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

Appraised Value and Taxable Value

Appraised value is the value determined under Chapter 23 of the Texas Property Tax Code. "Taxable value" means the amount determined by deducting from assessed value the amount of any applicable partial exemption.

Taxable value is the amount remaining after the application of applicable exemptions, special appraisal provisions, and statutory limitations. The certified total exhibits distinguish market value, appraised value, assessed value, and net taxable value.

Assessment Ratio

Property Tax Code §26.02 prohibits assessment of property for taxation on the basis of a percentage of appraised value other than 100 percent. Accordingly, YCAD does not apply a local assessment ratio such as 80%, 90%, or another percentage to determine the assessed value of taxable property.

6. EFFECTIVE DATE, REPORT DATE, AND ASSIGNMENT CONDITIONS

ITEM	DETAIL
Effective date of valuation	January 1, 2026
Certified totals status date	August 24, 2026 — Supplement 4
Report date	August 25, 2026
Extraordinary assumptions	None
Hypothetical conditions	None

The distinction between the valuation date, the certified total status date, and the report date is intentional. The valuation date establishes the statutory appraisal date; the certified total date identifies the system output used for the exhibits; and the report date identifies when this narrative report was completed.

7. GENERAL ASSUMPTIONS AND LIMITING CONDITIONS

- Legal descriptions, title matters, and other legal considerations are relied upon as reflected in available district records unless otherwise stated.
- Properties are assumed to be free of liens or encumbrances that would not otherwise be reflected in the appraisal process.
- Information furnished by others is considered reliable for appraisal purposes, but independent verification is performed where appropriate.
- Engineering studies, surveys, plans, and other technical materials supplied to the district are assumed to be accurate unless contrary information is identified.
- No responsibility is assumed for hidden or unapparent physical, environmental, subsurface, or structural conditions not reasonably discoverable through the appraisal process.
- Properties are assumed to comply with applicable laws, regulations, zoning, licensing, and use restrictions unless noncompliance is identified and considered.
- The appraisal relies on available records, field observations, market evidence, and professional judgment. Where information is incomplete, the limitations of the available data are considered in the valuation process.

Because this is a governmental mass appraisal report, the limitations above are intended to describe the scope of the appraisal process and the information relied upon. They do not relieve YCAD of its statutory obligation to consider available evidence that is specific to a property's value.

8. INFORMATION SYSTEMS AND DATA SECURITY

PACS Appraisal, developed and maintained by Harris Govern, is YCAD's primary computer-assisted mass appraisal (CAMA) system. The district also uses PACS Mobile, GIS/mapping resources, EagleView/Pictometry imagery, office computing systems, and other technology supporting appraisal and property-record maintenance.

YCAD maintains a Windows-based server supporting PACS CAMA software and data, PACS Mobile, anti-virus software, office files, and related systems. Nightly backups are maintained both onsite and offsite for important data. These controls support continuity of appraisal operations and preservation of appraisal records.

9. DATA COLLECTION, VALIDATION, AND QUALITY CONTROL

Property data maintained in PACS include site characteristics such as land size and topography and improvement characteristics such as living area, year built, quality, and condition. Field appraisers use established appraisal manuals, classification guides, schedules, and procedures to promote consistent data collection and coding.

Quality control is supported through field review, office review, comparison with sales information, examination of multiple sources of property information, review of changes from prior appraisal records, and internal ratio studies. Invalid or non-qualifying sales may remain in the sales file for recordkeeping purposes but are coded so that they are excluded from the calculations used for internal ratio analysis.

10. INDEPENDENT PERFORMANCE TESTING AND EXTERNAL REVIEW

The Texas Comptroller conducts an appraisal district ratio study at least once every two years to evaluate median levels and uniformity of appraisal by major property category. The district also undergoes the Comptroller's Methods and Assistance Program (MAP) review at least once every two years. These external processes provide independent review of appraisal performance and appraisal administration.
YCAD uses the results of these external studies, when available, together with internal ratio studies and market analysis to identify areas requiring additional review, calibration, or corrective action. External studies are supplemental to, rather than substitutes for, the district's own annual appraisal and quality-control procedures.

11. EXTENT TO WHICH PROPERTY WAS IDENTIFIED

For 2026, the certified total exhibits report a property count of 29,711.

Property identification is supported by prior-year appraisal records, official deed records, contract-for-deed information, Texas Department of Housing and Community Affairs manufactured-housing records, renditions, GIS data, field work, and office work.

Each property record is maintained with identifying information such as owner name, address, situs, legal description, property characteristics, photographs or sketches where available, and a unique property identification number.

12. MASS APPRAISAL METHODOLOGY

YCAD's mass appraisal process follows the basic sequence used in modern mass appraisal: identify the appraisal universe; classify properties; define market areas and relevant property characteristics; collect and validate market and property data; develop or update valuation schedules and models; calibrate those models to market evidence; apply the models to individual property characteristics; and review the resulting values through ratio studies, field review, and other quality-control procedures.

Market Areas and Property Classification

Sales and other market information are analyzed by property use, location, restrictions, size, quality, condition, age, access, water, view, and other characteristics that affect value. These factors are used to organize properties into appropriate market areas and classes so that similar properties are valued using consistent methods while retaining property-specific adjustments.

Model Development and Calibration

Valuation schedules and models are developed or adjusted from recognized cost information, local market evidence, sales analysis, and other applicable data. Existing schedules are reviewed and modified when market evidence indicates a need for calibration. The district's internal ratio studies are used to test whether schedules and models are producing values that are reasonably aligned with observed market behavior.

13. INCLUSION OR EXCLUSION OF APPROACHES TO VALUE

For improved property, YCAD typically uses a modified cost/market approach to value improvements. The process begins with local and nationally recognized cost information and incorporates a locally derived modifier based on market evidence.

Land is typically valued using the market data approach. Land sales are analyzed by use, location, restrictions, size, access, water, view, and other relevant attributes. Land schedules are adjusted when supported by current sales activity.

Commercial, industrial, and business personal property may be appraised using cost, income, and market data comparison approaches, as appropriate to the property type and available evidence. The inclusion or exclusion of an approach is based on its applicability to the property type, the availability and reliability of data, and the requirements of Texas law.

YCAD maintains residential cost, depreciation, and business personal property schedules, property classification guides, and other appraisal information supporting the valuation process. Copies are available upon request subject to applicable law.

14. 2026 CERTIFIED TOTALS

The following exhibits are system-generated reports dated August 24, 2026, identified as Supplement 4. The appraisal roll was originally certified on July 21, 2026. These exhibits are included for informational documentation and are not intended to alter or supersede the official certified appraisal roll.

(see next page)

Exhibit 1 — 2026 Young County Certified Totals

Young County	2026 CERTIFIED TOTALS	As of Supplement 4	
Property Count: 29,711	YCO - Young County Grand Totals	8/24/2026	11:49:17AM

Land		Value			
Homesite:		176,866,329			
Non Homesite:		191,376,978			
Ag Market:		2,314,431,688			
Timber Market:		0	Total Land	(+)	2,682,674,995
Improvement		**Value**			
Homesite:		1,089,384,613			
Non Homesite:		961,254,590	Total Improvements	(+)	2,050,639,203
Non Real	**Count**	**Value**			
Personal Property:	1,729	518,338,030			
Mineral Property:	10,924	44,326,560			
Autos:	0	0	Total Non Real	(+)	562,664,590
			Market Value	=	5,295,978,788
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	2,314,178,588	253,100			
Ag Use:	44,432,803	2,310	Productivity Loss	(-)	2,269,745,785
Timber Use:	0	0	Appraised Value	=	3,026,233,003
Productivity Loss:	2,269,745,785	250,790			
			Homestead Cap	(-)	117,984,292
			23.231 Cap	(-)	131,983,080
			Assessed Value	=	2,776,265,631
			Total Exemptions Amount (Breakdown on Next Page)	(-)	845,095,702
			Net Taxable	=	1,931,169,929

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	16,059,013	14,282,008	64,032.71	67,516.53	164			
OV65	342,578,081	312,137,727	1,259,164.86	1,291,553.49	2,283			
Total	358,637,094	326,419,735	1,323,197.57	1,359,070.02	2,447	Freeze Taxable	(-)	326,419,735
Tax Rate	0.5863500							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	141,580	131,580	114,311	17,269	1			
OV65	2,690,370	2,315,134	1,369,941	945,193	10			
Total	2,831,950	2,446,714	1,484,252	962,462	11	Transfer Adjustment	(-)	962,462
						Freeze Adjusted Taxable	=	1,603,787,732

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
10,727,006.94 = 1,603,787,732 * (0.5863500 / 100) + 1,323,197.57

Certified Estimate of Market Value:	5,280,851,785
Certified Estimate of Taxable Value:	1,920,704,890

Exhibit 2 — 2026 Young County Certified Totals

Young County | **2026 CERTIFIED TOTALS** | As of Supplement 4

YCO - Young County

Property Count: 29,711 | Grand Totals | 8/24/2026 11:49:18AM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1,237	0	43,194,042	43,194,042
145D	31	0	1,060,420	1,060,420
145D1	102	0	2,927,610	2,927,610
145F	69	0	899,500	899,500
AB	2	409,731,060	0	409,731,060
DP	168	1,537,675	0	1,537,675
DV1	5	0	28,106	28,106
DV2	12	0	73,237	73,237
DV3	2	0	22,000	22,000
DV4	219	0	1,390,000	1,390,000
DV4S	2	0	24,000	24,000
DVHS	121	0	24,019,765	24,019,765
DVHSS	4	0	619,053	619,053
EX	674	0	207,195,763	207,195,763
EX (Prorated)	6	0	274,767	274,767
EX-XG	8	0	1,856,169	1,856,169
EX-XL	4	0	567,391	567,391
EX-XN	21	0	4,036,490	4,036,490
EX-XU	2	0	475,553	475,553
EX-XV	87	0	17,081,641	17,081,641
EX-XV (Prorated)	1	0	521	521
EX366	4,208	0	421,480	421,480
FDHS	1	55,698	0	55,698
FR	9	103,985,834	0	103,985,834
OV65	2,444	22,791,667	0	22,791,667
OV65S	1	10,000	0	10,000
PC	3	584,850	0	584,850
SO	13	231,410	0	231,410
	Totals	**538,928,194**	**306,167,508**	**845,095,702**

Exhibit 3 — 2026 Young County Certified Totals

Young County	**2026 CERTIFIED TOTALS**	As of Supplement 4
Property Count: 29,711	YCO - Young County Grand Totals	8/24/2026 11:49:18AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,818	2,625.5434	$10,330,440	$813,231,340	$684,108,400
B	MULTIFAMILY RESIDENCE	57	40.9315	$2,550	$21,985,870	$20,917,735
C1	VACANT LOTS AND LAND TRACTS	994	592.6890	$0	$14,301,138	$10,212,427
D1	QUALIFIED OPEN-SPACE LAND	6,474	550,205.6577	$0	$2,314,178,588	$44,359,683
D2	IMPROVEMENTS ON QUALIFIED OP	1,311		$943,410	$31,241,186	$31,120,881
E	RURAL LAND, NON QUALIFIED OPE	3,440	12,529.8581	$20,067,911	$513,658,451	$451,083,446
F1	COMMERCIAL REAL PROPERTY	976	1,344.8942	$4,545,340	$240,225,217	$193,034,938
F2	INDUSTRIAL AND MANUFACTURIN	95	748.9990	$4,394,260	$512,370,630	$84,851,898
G1	OIL AND GAS	10,864		$0	$43,091,180	$38,382,930
G3	OTHER SUB-SURFACE INTERESTS I	8		$0	$245,620	$245,510
J2	GAS DISTRIBUTION SYSTEM	10	0.8180	$0	$7,860,440	$7,597,429
J3	ELECTRIC COMPANY (INCLUDING C	51	76.5742	$0	$114,853,320	$114,065,217
J4	TELEPHONE COMPANY (INCLUDI	46	21.2657	$0	$13,891,050	$13,359,970
J6	PIPELAND COMPANY	167		$0	$13,885,810	$12,705,950
J7	CABLE TELEVISION COMPANY	48		$0	$3,423,200	$3,163,650
J8	OTHER TYPE OF UTILITY	13		$0	$2,248,640	$2,191,000
L1	COMMERCIAL PERSONAL PROPE	1,065		$0	$86,490,940	$48,435,682
L2	INDUSTRIAL AND MANUFACTURIN	290		$0	$267,134,180	$155,234,332
M1	TANGIBLE OTHER PERSONAL, MOB	171		$1,446,850	$14,745,311	$10,211,249
O	RESIDENTIAL INVENTORY	110	5.1243	$0	$164,102	$164,102
S	SPECIAL INVENTORY TAX	14		$0	$5,723,500	$5,723,500
X	TOTALLY EXEMPT PROPERTY	793	9,893.2681	$1,914,920	$260,996,693	$0
		Totals	578,085.6232	$43,645,681	$5,295,946,406	$1,931,169,929

Exhibit 4 — 2026 Young County Certified Totals

Young County | **2026 CERTIFIED TOTALS** | As of Supplement 4

YCO - Young County

Grand Totals

Property Count: 29,711 | 8/24/2026 11:49:18AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		6	3.3540	$0	$310,479	$209,200
A1	Single Family - Home	5,278	2,363.1510	$9,058,090	$787,250,401	$666,806,670
A2	Manufactured Home (same land owner)	431	199.9699	$1,191,670	$21,629,580	$13,507,668
A3	Townhome, Condo, Duplex, etc. (Owner	7	1.2320	$0	$1,150,010	$1,122,751
A4	Misc. Improvements (non-living area)	149	57.8365	$80,680	$2,890,870	$2,462,112
B1	Apartments	20	33.1599	$0	$16,243,600	$15,328,649
B2	Duplex, Triplex, etc. (Non HS)	37	7.7716	$2,550	$5,742,270	$5,589,086
C1	Vacant - Subdivision, platted lots, etc.	994	592.6890	$0	$14,301,138	$10,212,427
D1	1-d-1 Qualified Ag Productivity	6,480	550,261.0186	$0	$2,314,392,648	$44,573,743
D2	Misc. Improvements on Qualified Ag la	1,311		$943,410	$31,241,186	$31,120,881
E	Rural Land - Non Ag Use	551	7,390.1388	$0	$50,516,723	$48,811,717
E1	Single Family Home	2,219	3,767.5795	$17,118,151	$398,618,738	$352,624,396
E2	Manfactured Home	830	1,232.7063	$2,468,870	$60,100,610	$45,429,848
E3	Home / Improvement Only	5	0.2500	$0	$772,840	$725,468
E4	Misc. Improvements - Non living area	143	83.8226	$480,890	$3,435,480	$3,277,957
F1	Commercial Real Property	976	1,344.8942	$4,545,340	$240,225,217	$193,034,938
F2	Industrial / Manufacturing - Real Propert	95	748.9990	$4,394,260	$512,370,630	$84,851,898
G1	Oil & Gas - Real Property	10,864		$0	$43,091,180	$38,382,930
G1C	Conversion	4		$0	$244,800	$244,800
G3	Other Minerals - Real Property	4		$0	$820	$710
J2	Utilities - Gas Distribution Systems	10	0.8180	$0	$7,860,440	$7,597,429
J3	Utilities - Elec. Co. & Co-ops	51	76.5742	$0	$114,853,320	$114,065,217
J4	Utilities - Telephone Co. & Co-ops	46	21.2657	$0	$13,891,050	$13,359,970
J6	Utilities - Pipelines	153		$0	$11,760,130	$10,864,000
J6A	J6A	14		$0	$2,125,680	$1,841,950
J7	Utilities - Cable Companies	48		$0	$3,423,200	$3,163,650
J8	Utilities - Other	13		$0	$2,248,640	$2,191,000
L1	Personal Property - Commercial	1,065		$0	$86,490,940	$48,435,682
L2A	L2A	13		$0	$1,728,190	$1,341,218
L2B	L2B	1		$0	$9,690	$0
L2C	L2C	23		$0	$153,814,010	$49,163,134
L2D	L2D	8		$0	$74,070	$41,063
L2E	L2E	9		$0	$1,178,450	$962,950
L2G	conv code L2G	102		$0	$65,581,430	$63,153,923
L2H	L2H	19		$0	$23,701,400	$23,035,570
L2I	L2I	1		$0	$1,000	$0
L2J	L2J	29		$0	$9,676,250	$9,600,374
L2K	L2K	3		$0	$72,000	$34,000
L2L	L2L	1		$0	$112,280	$520
L2M	L2M	35		$0	$2,778,740	$2,077,650
L2P	L2P	23		$0	$931,040	$182,790
L2Q	L2Q	20		$0	$1,986,900	$402,410
L2S	L2S	3		$0	$5,488,730	$5,238,730
M1	Manufactured & Mobile Homes (Differ	171		$1,446,850	$14,745,311	$10,211,249
O1	Real Property Inventory	110	5.1243	$0	$164,102	$164,102
S		14		$0	$5,723,500	$5,723,500
X		793	9,893.2681	$1,914,920	$260,996,693	$0
		Totals	578,085.6232	$43,645,681	$5,295,946,406	$1,931,169,930

Exhibit 5 — 2026 Young County Certified Totals

Young County	2026 CERTIFIED TOTALS	As of Supplement 4
Property Count: 29,711	YCO - Young County **Effective Rate Assumption**	8/24/2026 11:49:18AM

New Value

TOTAL NEW VALUE MARKET:	**$43,645,681**
TOTAL NEW VALUE TAXABLE:	**$41,653,917**

New Exemptions

Exemption	Description	Count		
EX	Exempt	6	2025 Market Value	$515,980
EX-XN	11.252 Motor vehicles leased for personal use	1	2025 Market Value	$0
EX-XV	Other Exemptions (including public property, r	1	2025 Market Value	$0
EX366	HB366 Exempt	989	2025 Market Value	$182,980
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$698,960**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1,083	$36,128,740
145D	11.145 (d) Multiple Situs, Leases	14	$394,590
145F	11.145 (f) Single Situs, Related Business Entity	19	$649,500
DP	Disability	4	$40,000
DV2	Disabled Veterans 30% - 49%	2	$15,000
DV4	Disabled Veterans 70% - 100%	20	$159,450
DVHS	Disabled Veteran Homestead	7	$1,138,142
OV65	Over 65	140	$1,272,295
	PARTIAL EXEMPTIONS VALUE LOSS	**1,289**	**$39,797,717**
		NEW EXEMPTIONS VALUE LOSS	**$40,496,677**

Increased Exemptions

Exemption	Description	Count	Increased Exemption_Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$40,496,677**

New Ag / Timber Exemptions

2025 Market Value	$10,798,915	Count: 47
2026 Ag/Timber Use	$161,490	
NEW AG / TIMBER VALUE LOSS	**$10,637,425**	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,783	$184,877	$24,191	$160,686

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,270	$177,756	$22,947	$154,809

Exhibit 6 — 2026 Young County Certified Totals

Young County | **2026 CERTIFIED TOTALS** | As of Supplement 4

YCO - Young County

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
4,783	$151,200	$6,465	$144,735

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
3,270	$145,510	$7,802	$137,708

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
202	$65,389,560	$37,297,210

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

15. EXTENT TO WHICH PROPERTY WAS INSPECTED

Between July 30, 2025 and July 30, 2026, YCAD inspected 11,632 properties, or approximately 39.2%. This total does not include accounts that are appraised by the contracted appraisal firm for minerals, industrial and utility properties.

The remaining properties were appraised through mass appraisal using statistical testing, ratio studies, existing property records, market data, imagery, and other reliable means of identification and valuation.

Inspection activity is not limited to a single physical inspection cycle. Field and office review are used to identify new construction, changes to existing improvements, changes in land characteristics, property condition, sales activity, and other factors that may affect value.

16. TYPE AND EXTENT OF DATA RESEARCHED

Official records of the Young County Clerk were researched for property transfers. YCAD also uses sales verification letters, NTREIS/MLS information, private transaction information when available, district records, field observations, GIS information, imagery, renditions, and other relevant sources.

YCAD's policy is to send sale-verification letters to grantors and grantees involved in arm's-length transactions. Sales information from multiple sources is compared for accuracy. Confirmed sales are maintained in the sales file, while sales determined to be invalid or otherwise non-qualifying are coded accordingly and excluded from internal ratio-study calculations.

17. TYPE AND EXTENT OF ANALYSES APPLIED

The source report identifies 326 confirmed and qualified sales occurring between January 1, 2025 and May 1, 2026. The sales were analyzed by location, quality, size, condition, age, functional factors, economic factors, physical factors, and property rights. Sales information was reconciled with unsold properties and evaluated through internal ratio studies against existing appraisal schedules, location, property type, and quality categories.

STATISTIC	REPORTED RESULT
Confirmed and qualified sales	326
Mean ratio	99.06%
Weighted mean ratio	91.37%
Median ratio	97.44%
Coefficient of dispersion (COD)	18.60%

These statistics should be read in context. The report does not identify the specific property categories, geographic subsets, time adjustments, or stratification used to produce each statistic.

18. RECONCILIATION, QUALITY CONTROL, AND LIMITATIONS OF RESULTS

The final mass appraisal results represent the reconciliation of property characteristics, market evidence, valuation schedules, model outputs, field and office review, sales analysis, and internal ratio studies. The objective is not to produce identical values for properties that merely share a broad classification, but to produce equitable values using consistent methods while recognizing the individual characteristics that affect value.

The district's certified total exhibits provide the final system-level roll totals. Individual property valuation conclusions are supported by property records and appraisal work files maintained by YCAD. Where evidence is incomplete or conflicting, professional judgment is applied within the requirements of the Texas Property Tax Code and applicable appraisal standards.

This report is a district-wide mass appraisal report and should not be used as a substitute for an individual property record, appraisal work file, sales verification file, valuation schedule, or other underlying documentation. A taxpayer or taxing unit seeking information about a particular property should rely on the applicable appraisal record and supporting documentation maintained by YCAD.

19. CERTIFICATION

I certify, to the best of my knowledge and belief, that:

- The statements of fact contained in this report are true and correct to the extent of the information available and reviewed.
- The analyses, opinions, and conclusions reported are limited by the stated assumptions and limiting conditions and represent impartial professional judgment.

- I have no present or prospective interest in the properties being appraised that would create a conflict with the assignment.
- I have no bias with respect to the properties, property owners, taxing units, or other parties involved in the assignment.
- The engagement was not contingent upon developing or reporting predetermined results.
- Compensation for the assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors a client, the amount of a value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use.
- The mass appraisal process was developed and this report was prepared in conformity with applicable requirements of the Texas Property Tax Code and applicable USPAP requirements governing mass appraisal.
- I have not personally inspected every property included in the appraisal universe. Field and appraisal assistance was provided by district personnel and contracted appraisal professionals as identified below.

Significant real and personal property appraisal assistance was provided by Sherri Alveraz (TDLR #76903), Cody Ramey (TDLR #76278), Anahi Sanchez Barrett (TDLR #77557), Melissa Atwood (TDLR #78444), and Pritchard & Abbott, Inc.

Name: Jesse D. Blackmon Date: August 25, 2026
Jesse D. Blackmon - RPA, RTC, CCA - TDLR # 71861