

# **Clay County Appraisal District 2025**

## **Annual Report**

### **Introduction**

The Clay County Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

### **Mission Statement**

To Provide appraisals used for property tax assessment to all taxing jurisdictions in Clay County at 100 percent of market value, both uniform and equal, while providing professional, courteous and ethical service to the taxpayer. We will abide by the Texas Property Tax Code and its requirements in the operation of the appraisal district.

### **Governance**

The appraisal district is governed by a Board of Directors whose primary responsibilities are:

- Establish the district's office.
- Adopt its operating budget.
- Contract for necessary services.
- Hire the Chief Appraiser.
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board.
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district.
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors.

Members of the Appraisal Review Board are appointed by the District Judge. ARB members serve two-year staggered terms. They have unlimited terms per population. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Agricultural Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aide him in determining typical practices and standards for agricultural activities in the district.

## **Taxing Jurisdictions Served**

- Clay County
- Bellevue ISD
- Henrietta ISD
- Petrolia CISD
- Midway ISD
- Bellevue City
- Byers City
- Henrietta City
- Petrolia City
- ESD #1
- ESD #2
- Burkburnett ISD
- Bowie ISD
- Gold-Burg ISD
- Windthorst ISD
- Windthorst City

## **Legislative Changes**

There were no legislative changes to the Property Tax Code affecting the appraisal district's operations for 2025 as of the appraisal date and certification of the appraisal rolls to each taxing jurisdiction.

## **Property Types Appraised**

The district is comprised of 24,018 parcels. Of these there are 19,174 real property parcels, 484 business personal property parcels 4,360 and oil, gas, and utilities parcels. Real property parcels consist of residences, commercial buildings, vacant lots and open space land. Business personal property is used by businesses in the production of income (furniture, fixtures, inventory and equipment).

The following represents a summary of property types appraised by the district in 2025.

<b>PTAD Classes</b>	<b>Property Type</b>	<b>Parcels</b>	<b>Market Value</b>	<b>Net Taxable</b>
<b>A</b>	<b>Single Family Homes</b>	<b>4,402</b>	<b>550,436,532</b>	<b>455,922,845</b>
<b>B</b>	<b>Multi Family Homes</b>	<b>19</b>	<b>9,591,160</b>	<b>9,521,290</b>
<b>C</b>	<b>Vacant Land</b>	<b>1,059</b>	<b>12,263,880</b>	<b>9,089,876</b>
<b>D</b>	<b>Ag Land and Improvements</b>	<b>8,294</b>	<b>111,486,020</b>	<b>109,862,910</b>
<b>E</b>	<b>Rural Land and Improvements</b>	<b>2,862</b>	<b>310,478,787</b>	<b>256,122,471</b>
<b>F</b>	<b>Commercial Real Property</b>	<b>271</b>	<b>181,412,480</b>	<b>83,473,590</b>
<b>G</b>	<b>Oil, Gas and Minerals</b>	<b>3,864</b>	<b>32,277,880</b>	<b>32,277,880</b>
<b>J</b>	<b>Utilities</b>	<b>496</b>	<b>223,183,760</b>	<b>219,720,200</b>
<b>L</b>	<b>Commercial Personal Property</b>	<b>484</b>	<b>170,610,720</b>	<b>106,219,410</b>
<b>M</b>	<b>Mobile Homes</b>	<b>544</b>	<b>29,396,310</b>	<b>23,218,880</b>
<b>O</b>	<b>Residential Inventory</b>	<b>5</b>	<b>107,600</b>	<b>107,600</b>
<b>S</b>	<b>Dealers Special Inventory</b>	<b>9</b>	<b>6,644,010</b>	<b>6,644,010</b>
<b>X</b>	<b>Exempt Property</b>	<b>1,709</b>	<b>133,546,420</b>	<b>0</b>
<b>Totals</b>		<b>24,018</b>	<b>1,771,435,559</b>	<b>1,312,180,962</b>

## Appraisal Operation Summary

The districts appraisers make field inspections starting in September 2024 through May 2025 according to its Periodic Reappraisal Plan (as adopted in August 2025). Appraisers inspected properties for condition and property characteristics. Appraisers also inspected for new improvements that were added to the appraisal roll.

New property is discovered several different ways as follows below.

- City building permits
- Mechanics Liens filed in courthouse
- Mobile home installation reports
- Septic tank permits
- Electric connection reports
- Field discovery
- Public word of mouth
- Google Earth Maps

Cost tables for all improvements were reviewed and compared to updated cost information in Marshall Swift Valuation Service tables and updated the cost tables if needed.

The district conducted an internal ratio study to see if modifiers were needed to adjust appraisals to meet sales trends.

## Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most common exemptions are described below. The amounts below are subtracted from the market value for each jurisdiction before taxes are calculated.

<b>Jurisdiction</b>	<b>General</b>	<b>Over 65</b>	<b>Disability</b>
<b>Clay County</b>	<b>5,000</b>		
<b>Henrietta ISD</b>	<b>100,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Bellevue ISD</b>	<b>100,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Petrolia CISD</b>	<b>100,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Midway ISD</b>	<b>100,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Burkburnett ISD</b>	<b>100,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Bowie ISD</b>	<b>100,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Goldburg ISD</b>	<b>100,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Windthorst ISD</b>	<b>100,000</b>	<b>10,000</b>	<b>10,000</b>
<b>City of Henrietta</b>		<b>5,000</b>	
<b>City of Byers</b>		<b>5,000</b>	
<b>City of Petrolia</b>		<b>5,000</b>	
<b>City of Bellevue</b>		<b>10,000</b>	
<b>City of Windthorst</b>	<b>NONE</b>		
<b>ESD#1</b>	<b>NONE</b>		
<b>ESD#2</b>	<b>NONE</b>		

All Homeowners who qualify for the residential homestead exemption are subject to the placement of the homestead cap on their qualifying which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value will still be reflective of the local real estate market sales trend.

## **Disabled Veterans**

Disabled Veterans that are rated 100% disabled or are unable to work according to the Veterans Affairs will be 100% exempt on their homestead property.

Disabled Veterans are also allowed an exemption on any other property besides their homestead based on the percentage rating as determined by the Veterans Affairs. Current exemptions are as follows.

<b>Percentage Disability</b>	<b>Exemption Amount</b>
<b>10-29%</b>	<b>5,000</b>
<b>30-49%</b>	<b>7,500</b>
<b>50-69%</b>	<b>10,000</b>
<b>70-100%</b>	<b>12,000</b>

If you are a Disabled Veteran that is over 65 in age you will receive an exemption amount of 12,000 no matter what percentage disability you have.

## **Other Exemptions**

Other Common Exemptions are:

- Cemetery Exemptions
- Religious Organizations
- Primarily Charitable Organizations
- Veterans Organizations
- Youth Organizations

The above exemptions are 100% as long as qualifications are met in application process.

Other less frequent occurring exemptions are allowable and described in Chapter 11, Property Tax Code.

# Appeal Information

Appraisal notices were sent to taxpayers in May of this year. Each taxpayer has the right to appeal the appraised value of their property to the Appraisal Review Board if an agreement cannot be reached with the appraisal district.

From the notices 263 parcels were protested to the ARB.  
The final results of these protests were as follows.

• Protest withdrawn by taxpayers	19
• Protest settled with taxpayers	154
• Protests dismissed by ARB for failure to appear	42
• ARB ordered No change after hearing	21
• ARB ordered change after hearing	4
• Joint motion of Disposition of Protest	23
• To be heard	0

