

JEFF DAVIS APPRAISAL DISTRICT

2024 LOCAL ANNUAL REPORT

The Jeff Davis Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Jeff Davis County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The three local taxing units are your County and two Schools which set a tax rate from your property tax appraisal issued by the Appraisal District. The Jeff Davis Appraisal District serves the following taxing units:

Entity:	Market Value	Taxable Value
Jeff Davis County	\$1,528,762,384	\$417,738,953
Fort Davis ISD	\$1,041,741,890	\$280,409,696
Valentine ISD	\$487,020,494	\$66,468,014

The District maintains approximately 8,720 parcels with property types of residential, commercial, business and utilities. The two school districts are completely inside the Jeff Davis County boundaries and there are no schools that come into our county boundaries.

Exemption Data: The district has various exemptions for which taxpayers may qualify, such as the standard residential homestead exemption and the over-65 residential homestead exemption. You may only apply for residence homestead on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county. This can transfer to the new county in which you reside.

EXEMPTION DATA:

ENTITY	HOMESTEAD	OVER-65 OR DISABLED
Jeff Davis County	N/A	No Exemption / Tax Freeze O/65
Fort Davis ISD	\$100,000	\$35,000 & Tax Freeze O/65
Valentine ISD	\$100,000	\$35,000 & Tax Freeze O/65

DISABLED VETERANS	AMOUNT	PERCENTAGE
DV1	\$5,000	20%
DV2	\$7,500	40%
DV3	\$10,000	60%
DV4	\$12,000	80%
DVHS	TOTALLY EXEMPT	100%

The DVHS applies only to the General Homestead Exemption

2024 ENTITY TAX RATES

DISTRICT	TAX RATE PER \$100
Jeff Davis County	\$0.64359
Fort Davis ISD	\$0.73550
Valentine ISD	\$0.72200

Jeff Davis Appraisal District's average collection rate is 97.0%. We work with our taxpayers to maximize the collections for the entities. For delinquent taxes, the District offers a plan that taxpayers may pay in monthly payments. The District offers a plan that allows property owners to pay monthly payments for the upcoming year and this money is placed in an escrow account and held until the year's taxes become due, as long as the first payment is made prior to January 1. Payments may also be submitted by debit or credit cards.

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Because of Senate Bill 771, there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than the normal time period. We will work with our farmers and ranchers during the drought.

The PROPERTY VALUE STUDY

The property value study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district and to measure the performance of appraisal districts. If the appraisal district is within a 5% margin of error, the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid.

RATIO STUDY ANALYSIS FOR 2021

CATEGORY	FORT DAVIS ISD	2023 RATIO	VALENTINE ISD	2023 RATIO
Single Family Residences "A"	\$238,483,441	76.98%	\$7,034,873	89.40%
Vacant Lots "C1"	\$15,871,357	86.73%	\$6,324,234	69.41%
Rural Land "E"	\$48,937,409	80.06%	\$23,446,839	77.89%
Commercial "F1"	\$21,907,583	98.11%	N/A	N/A

Jeff Davis Appraisal District in Fort Davis ISD and Valentine ISD had PTAD value assigned in 2023. The PTAD 2024 Property Value Study will be release in January 2025.