JEFF DAVIS APPRAISAL DISTRICT

2026 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 requirements 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 for 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	$2,980,078,464	$444,776,661
Fort Davis ISD	$1,972,165,670	$281,737593
Valentine ISD	$1,001,319,870	$69,647,454

The District maintains approximately 8,757 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 that 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 counties and cities have exemptions and tax ceiling 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.

Entity	Homestead	Taxable Value
Jeff Davis County	N/A	No Exemption/Tax Freeze Over 65
Fort Davis ISD	$140,000	$60,000 & Tax Freeze Over 65
Valentine ISD	$140,000	$60,000 & Tax Freeze Over 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.

2026 ENTITY TAX RATES

Entity	Tax Rate per $100
Jeff Davis County	$0.66490
Fort Davis ISD	$0.71360
Valentine ISD	$0.67540

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 the 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 card.

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 district. 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 2025

CATEGORY	FORT DAVIS ISD	2025 RATIO	VALENTINE ISD	2025 RATIO
Single Family Residences "A"	$212,221,536	107.40%	$15,113,311	82.26%
Vacant Lots "C1"	$17,455,229	105.00%	$10,977,945	114.76%
Rural Land "E"	$64,465,159	70.95%	$21,962,767	92.23%
Commercial "F1"	$30,284,393	89.51%	$1,804,480	N/A

Jeff Davis Appraisal District in Fort Davis ISD and Valentine ISD had PTAD value assigned in 2026. The PTAD 2026 Property Value Study will be released in January 2027.