

**COLORADO COUNTY
APPRAISAL DISTRICT**

**ANNUAL REPORT
2023**

Contact Information

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Mission Statement:

The Colorado County Appraisal District is a political subdivision of the State of Texas. The primary responsibility is to develop an annual appraisal roll, by establishing and maintaining market value appraisals for all real and business personal property. This information is for the use of 14 local taxing units in imposing ad valorem taxes on property within their boundaries.

Brief History:

In 1979, the 66th Texas Legislature, reacting to a chronic and growing problem of inequitable and unfair taxation, passed new legislation in Senate Bill 621, known as the Peveto bill. This bill required a centralized agency to be established in each county for the purpose of appraising property for ad valorem tax purposes. These agencies, Appraisal Districts, consolidated the appraisal function of all tax units into one office and were organized to ensure property taxation was fair and equitable, as well as accurate.

Governance:

Appraisal Districts are independent of the taxing units, but are governed by a Board of Directors elected/appointed by the taxing units elected officials. The Board's primary functions are in hiring the Chief Appraiser, administrative policy and adopting a budget. The specific duties are detailed in the Texas Property Tax Code.

Each district is headed by a Chief Appraiser who manages staff, prepares budgets, administers applications for exemptions and oversees the day-to-day operations of the appraisal district. By law the district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisal staff is registered with the Texas Department of Licensing and Registration and must complete courses and exams timely to become a Registered Professional Appraiser.

Appraisal Practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a Property Value Study and a Methods and Assistance Program review of policy and procedure in alternating years. Results of both reviews are available on the Comptroller's website.

Report:

This Annual Report is a required publication. It contains statistical data for tax units:

- Market Value by Property

- Market Value, Taxable Value, Average Home Value & Tax Rates 2022 & 2023

- Exemption Availability by tax unit

- Exemption losses of all types by tax unit

Questions:

For questions on information provided in this report, please contact: Colorado County Appraisal District, Interim Chief Appraiser janea@coloradocad.org or ccadaccts@coloradocad.org.

2023 MARKET VALUE BY PROPERTY TYPE

| Type | Description | Count | 2023 Market Value before any Exemptions | % of Total Market |
|------|---|-------|---|-------------------------|
| A | Real Property-Single Family Residence & Mobile Home | 6,527 | 890,324,835 | 11.99% |
| B | Real Property-Multi Family (Apartments, duplex etc.) | 83 | 12,057,001 | 0.16% |
| C | Vacant Lots and Vacant Land Tracts | 2,521 | 59,357,149 | 0.80% |
| D1 | All Acreage Qualified and Applied for Productivity Value | 9194 | 3,805,336,892 | 51.24% |
| D2 | Improvements on Qualified Productivity Value | 674 | 24,676,638 | 0.33% |
| E | Improvements located on Rural Land and Non-Qualified Land | 8,186 | 1,037,465,021 | 13.97% |
| F1 | Real Property-Commercial | 881 | 249,273,390 | 3.36% |
| F2 | Real Property-Industrial | 150 | 330,890,450 | 4.46% |
| G1 | Oil, Gas and other Mineral Valuations | 2,665 | 106,784,724 | 1.44% |
| G3 | Minerals, Non-Producing | 556 | 410,346 | 0.01% |

Real and Business Property for Utilities

| | | | | |
|----|---------------------------|-----|-------------|-------|
| J1 | Utility Building and Land | 0 | 0 | 0.00% |
| J2 | Gas Distribution System | 5 | 988,190 | 0.01% |
| J3 | Electric Companies | 75 | 134,194,500 | 1.81% |
| J4 | Telephone Companies | 44 | 7,506,620 | 0.10% |
| J5 | Railroad Companies | 33 | 63,187,280 | 0.85% |
| J6 | Pipeline Companies | 214 | 219,938,930 | 2.96% |
| J7 | Cable/Satellite Companies | 6 | 3,075,090 | 0.04% |

Business Personal Property, Mobile Homes, Special Inventory and Constitutional Exempt Property

| | | | | |
|----|---|-------|-------------|-------|
| L1 | Business Personal Property-Commercial | 1,250 | 72,746,085 | 0.98% |
| L2 | Business Personal Property-Industrial | 313 | 326,651,650 | 4.40% |
| M1 | Tangible Other Personal Property-Mobile Homes | 1,012 | 23,956,480 | 0.32% |
| O | Residential Inventory | 120 | 8,581,350 | 0.12% |
| S | Special Inventory Tax | 12 | 16,406,070 | 0.22% |
| X | Constitutionally Exempt Building and Land | 1412 | 32,054,099 | 0.43% |

** Includes Properties with Multiple Codes

Actual Parcel Count

35,933

30,817

7,425,862,790

100.00%

COMPARISON OF VALUE AND RATE

2022-2023

| ENTITY | 2022 Market Value | 2022 Taxable Value | 2022 Average Home Value | 2022 Total Tax Rate/100 | 2023 Market Value | 2023 Taxable Value | 2023 Average Home Value | 2023 Total Tax Rate/100 |
|---|----------------------|--------------------------|-------------------------------|-------------------------------|----------------------|--------------------------|-------------------------------|-------------------------------|
| ISD | | | | | | | | |
| COLUMBUS ISD | 3,674,739,407 | 1,520,340,980 | 210,502 | 1.030700 | 3,852,843,905 | 1,635,099,237 | 242,048 | 0.883600 |
| HALLETTSVILLE ISD | 18,209,031 | 10,042,284 | 0 | 1.039260 | 20,454,475 | 12,289,388 | 0 | 0.842560 |
| RICE CONSOLIDATED ISD | 2,047,314,606 | 1,012,643,318 | 116,872 | 1.059300 | 2,180,222,254 | 1,087,925,111 | 152,035 | 0.907899 |
| WEIMAR ISD | 1,193,422,263 | 451,985,860 | 170,581 | 1.130800 | 1,298,841,466 | 515,203,390 | 214,321 | 0.879200 |
| CITIES | | | | | | | | |
| CITY OF COLUMBUS | 392,611,813 | 372,672,295 | 180,789 | 0.292273 | 418,111,083 | 392,957,688 | 196,721 | 0.295000 |
| CITY OF EAGLE LAKE | 145,508,440 | 135,615,592 | 87,583 | 0.663231 | 182,281,697 | 155,836,524 | 117,532 | 0.622004 |
| CITY OF WEIMAR | 204,808,513 | 192,372,743 | 137,773 | 0.281980 | 250,534,259 | 218,735,567 | 177,423 | 0.265399 |
| COUNTY-WIDE | | | | | | | | |
| COLORADO COUNTY | 6,941,585,047 | 3,009,994,250 | 173,375 | 0.496951 | 7,361,490,440 | 3,229,456,269 | 208,945 | 0.482130 |
| COLORADO GROUNDWATER CONSERVATION DISTRICT | 6,926,815,003 | 3,001,933,254 | 173,375 | 0.008250 | 7,346,743,955 | 3,219,810,629 | 208,945 | 0.007500 |
| WATER/MUD DISTRICTS | | | | | | | | |
| GLIDDEN FRESHWATER SUPPLY | 68,798,096 | 63,892,965 | 156,359 | 0.087181 | 72,879,652 | 66,849,079 | 174,077 | 0.084653 |
| THE FALLS MUNICIPAL UTILITY | 20,551,700 | 20,494,500 | 308,897 | 0.500000 | 27,139,820 | 24,570,534 | 364,987 | 0.000000 |
| COASTAL BEND GROUNDWATER | 6,878,144 | 4,935,294 | 0 | 0.006640 | 5,632,235 | 3,689,385 | 0 | 0.006150 |
| COLORADO COUNTY WATER CONTROL & IMPR DIST | 364,880 | 29,935,413 | 90,183 | 0.092611 | 29,049,920 | 26,263,620 | 110,390 | 0.077837 |
| HOSPITAL DISTRICT | | | | | | | | |
| RICE HOSPITAL DISTRICT | 2,047,314,606 | 1,031,299,694 | 116,872 | 0.269000 | 2,180,222,254 | 1,096,159,226 | 152,035 | 0.269000 |

EXEMPTIONS BY TAX UNITS 2023

| ENTITY | CODE | EXEMPTION GRANTED | | | | | | | | | | | |
|---|------|-------------------|---------------------------------|----------|---------|----------|----|----|----------|---------|----|----|----|
| | | CS | HS | \$40,000 | OV (FZ) | \$10,000 | -- | DP | \$10,000 | DV-DVHS | -- | -- | CH |
| COLUMBUS ISD | | CS | HS | | | \$10,000 | -- | DP | | DV-DVHS | -- | -- | CH |
| HALLETTSVILLE ISD | | HS | HS | \$40,000 | OV (FZ) | \$10,000 | -- | DP | \$10,000 | DV-DVHS | -- | -- | CH |
| RICE CONSOLIDATED ISD | | RS | HS | \$40,000 | OV (FZ) | \$10,000 | -- | DP | \$10,000 | DV-DVHS | -- | -- | CH |
| WEIMAR ISD | | WS | HS | \$40,000 | OV (FZ) | \$10,000 | -- | DP | \$10,000 | DV-DVHS | -- | -- | CH |
| | | | | | | | | | | | | | |
| CITY OF COLUMBUS | | CC | -- | -- | OV | \$10,000 | -- | -- | -- | DV-DVHS | -- | -- | CH |
| CITY OF EAGLE LAKE | | EL | -- | -- | OV | \$7,500 | -- | -- | -- | DV-DVHS | -- | -- | CH |
| CITY OF WEIMAR | | WC | -- | -- | OV | \$3,000 | -- | -- | -- | DV-DVHS | -- | FR | CH |
| | | | | | | | | | | | | | |
| COLORADO COUNTY | | C | HS | 20% | OV | \$12,000 | -- | -- | -- | DV-DVHS | -- | -- | CH |
| COLORADO GROUNDWATER CONSERVATION DISTRICT | | GCD | HS | 20% | OV | \$12,000 | -- | -- | -- | DV-DVHS | -- | -- | CH |
| | | | | | | | | | | | | | |
| GLIDDEN FRESHWATER SUPPLY | | F | -- | -- | -- | -- | -- | -- | -- | DV-DVHS | -- | -- | CH |
| THE FALLS MUNICIPAL UTILITY | | M | -- | -- | -- | -- | -- | -- | -- | DV-DVHS | -- | -- | CH |
| COASTAL BEND GROUNDWATER | | WDCB | -- | -- | -- | -- | -- | -- | -- | DV-DVHS | GT | -- | CH |
| COLORADO COUNTY WATER | | | | | | | | | | | | | |
| WATER CONTROL & IMPR DIST | | G | -- | -- | -- | -- | -- | -- | -- | DV-DVHS | -- | -- | CH |
| | | | | | | | | | | | | | |
| RICE HOSPITAL DISTRICT | | RH | HS | 20% | OV | \$10,000 | -- | DP | \$10,000 | DV-DVHS | GT | -- | CH |
| | | | | | | | | | | | | | |
| Coastal Bend Groundwater collected by: | | | HS=HOMESTEAD | | | | | | | | | | |
| Wharton Co Tax Assessor/Collector P O Box 189 | | | OV=OVER 65 | | | | | | | | | | |
| Wharton, TX 77488 | | | LO=LOCAL OPTION 1% | | | | | | | | | | |
| | | | DP=DISABLED PERSON | | | | | | | | | | |
| | | | DV=DISABLED VETERAN | | | | | | | | | | |
| | | | FR=FREEPORT | | | | | | | | | | |
| | | | GT=GOODS IN TRANSIT | | | | | | | | | | |
| | | | CH=PRIMARILY CHARITABLE | | | | | | | | | | |
| | | | DVHS=DISABLED VETERAN HOMESTEAD | | | | | | | | | | |
| | | | SO=SOLAR | | | | | | | | | | |
| Hallettsville ISD collected by: | | | | | | | | | | | | | |
| Lavaca Co Tax Assessor/Collector P O Box 293 | | | | | | | | | | | | | |
| Hallettsville, TX 77964-0293 | | | | | | | | | | | | | |

All remaining entities collected by :
 Colorado County Appraisal District
 P O Box 10
 Columbus, TX 78934

EXEMPTION LOSS IN VALUE FOR 2023

HOMEOWNER APPLICATION REQUIRED

| ENTITY | HOMESTEAD | OVER 65 | DISABLED PERSON | DISABLED VETERAN |
|--|---------------|--------------|-----------------|------------------|
| ISD | | | | |
| COLUMBUS ISD | \$110,069,884 | \$14,610,778 | \$438,330 | \$4,256,629 |
| HALLETTSVILLE ISD | \$0 | \$0 | \$0 | \$0 |
| RICE CONSOLIDATED ISD | \$63,136,547 | \$6,756,281 | \$346,815 | \$5,712,169 |
| WEIMAR ISD | \$51,824,099 | \$6,399,736 | \$167,048 | \$1,563,285 |
| CITIES | | | | |
| CITY OF COLUMBUS | \$0 | \$4,472,529 | \$0 | \$1,119,912 |
| CITY OF EAGLE LAKE | \$0 | \$2,677,650 | \$0 | \$1,447,221 |
| CITY OF WEIMAR | \$0 | 5R | \$0 | \$375,674 |
| COUNTY-WIDE | | | | |
| COLORADO COUNTY | \$240,104,985 | \$37,671,965 | \$0 | \$14,711,376 |
| COLORADO GROUNDWATER CONSERVATION DISTRICT | \$240,104,985 | \$37,671,965 | \$0 | \$14,711,376 |
| WATER/MUD DISTRICTS | | | | |
| GLIDDEN FRESHWATER SUPPLY | \$0 | \$0 | \$0 | \$51,000 |
| THE FALLS MUNICIPAL UTILITY | \$0 | \$0 | \$0 | \$294,283 |
| COASTAL BEND GROUNDWATER | \$0 | \$0 | \$0 | \$0 |
| COLORADO COUNTY WATER CONTROL & IMPR DIST | \$0 | \$0 | \$0 | \$191,668 |
| HOSPITAL DISTRICT | | | | |
| RICE HOSPITAL DISTRICT | \$51,230,535 | \$8,895,371 | \$370,000 | \$7,248,791 |

ADDITIONAL LOSS IN VALUE FOR 2023

| ENTITY | Ag Value Loss | Homestead Cap Loss | Total Exempt Govt/Religious/Charitable | Less Than \$500 BPP/Mineral (EX366) |
|---|-----------------|--------------------|--|-------------------------------------|
| ISD | | | | |
| COLUMBUS ISD | \$2,025,170,607 | \$44,690,383 | \$18,267,580 | \$240,477 |
| HALLETTSVILLE ISD | \$8,162,981 | \$0 | \$40 | \$2,066 |
| RICE CONSOLIDATED ISD | \$963,426,031 | \$43,037,647 | \$9,647,712 | \$141,571 |
| WEIMAR ISD | \$684,364,748 | \$35,458,814 | \$3,772,610 | \$87,736 |
| CITIES | | | | |
| CITY OF COLUMBUS | \$3,323,400 | \$6,821,510 | \$8,981,620 | \$118,624 |
| CITY OF EAGLE LAKE | \$2,290,637 | \$18,536,593 | \$1,426,616 | \$64,626 |
| CITY OF WEIMAR | \$3,640,530 | \$14,761,602 | \$2,755,390 | \$67,590 |
| COUNTY-WIDE | | | | |
| COLORADO COUNTY | \$3,681,124,367 | \$123,186,844 | \$31,687,942 | \$323,327 |
| COLORADO GROUNDWATER CONSERVATION DISTRICT | \$3,679,181,517 | \$123,186,844 | \$31,687,942 | \$323,327 |
| WATER/MUD DISTRICTS | | | | |
| GLIDDEN FRESHWATER SUPPLY | \$4,301,320 | \$1,261,073 | \$410,430 | \$6,750 |
| THE FALLS MUNICIPAL UTILITY | \$328,590 | \$1,946,013 | \$0 | \$400 |
| COASTAL BEND GROUNDWATER | \$1,942,850 | \$0 | \$0 | \$0 |
| COLORADO COUNTY WATER WATER CONTROL & IMPR DIST | \$905,300 | \$1,428,062 | \$251,040 | \$10,230 |
| HOSPITAL DISTRICT | | | | |
| RICE HOSPITAL DISTRICT | \$963,426,031 | \$43,037,647 | \$9,647,712 | \$141,571 |

EXEMPTION LOSS IN VALUE FOR 2023

APPLICATION REQUIRED

| ENTITY | FREETPORT | ABATEMENT | POLLUTION CONTROL | GOODS IN TRANSIT | SOLAR | DISASTER |
|--|-------------|-------------|----------------------|---------------------|-------|----------|
| ISD | | | | | | |
| COLUMBUS ISD | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| HALLETTSVILLE ISD | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RICE CONSOLIDATED ISD | \$0 | \$0 | \$65,370 | \$0 | \$0 | \$0 |
| WEIMAR ISD | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| CITIES | | | | | | |
| CITY OF COLUMBUS | \$0 | \$315,800 | \$0 | \$0 | \$0 | \$0 |
| CITY OF EAGLE LAKE | \$0 | \$0 | \$1,830 | \$0 | \$0 | \$0 |
| CITY OF WEIMAR | \$9,462,906 | \$0 | \$0 | \$0 | \$0 | \$0 |
| COUNTY-WIDE | | | | | | |
| COLORADO COUNTY | \$0 | \$3,157,995 | \$65,370 | \$0 | \$0 | \$0 |
| COLORADO GROUNDWATER CONSERVATION DISTRICT | \$0 | \$0 | \$65,370 | \$0 | \$0 | \$0 |
| WATER/MUD DISTRICTS | | | | | | |
| GLIDDEN FRESHWATER SUPPLY | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| THE FALLS MUNICIPAL UTILITY | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| COASTAL BEND GROUNDWATER | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| COLORADO COUNTY WATER WATER CONTROL & IMPR DIST | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| HOSPITAL DISTRICT | | | | | | |
| RICE HOSPITAL DISTRICT | \$0 | \$0 | \$65,370 | \$0 | \$0 | \$0 |

TOTAL VALUE LOSS FOR ALL EXEMPTIONS IN 2021

| ENTITY | TOTAL VALUE LOSS |
|--|------------------|
| ISD | |
| COLUMBUS ISD | \$ 147,883,678 |
| *HALLETTSVILLE ISD | \$ 2,106 |
| RICE CONSOLIDATED ISD | \$ 85,833,465 |
| WEIMAR ISD | \$ 63,814,514 |
| CITIES | |
| CITY OF COLUMBUS | \$ 15,008,485 |
| CITY OF EAGLE LAKE | \$ 5,617,943 |
| CITY OF WEIMAR | \$ 13,396,560 |
| COUNTYWIDE | |
| COLORADO COUNTY | \$ 327,722,960 |
| COLORADO GROUNDWATER CONSERVATION DISTRICT | \$ 324,564,965 |
| WATER/MUD DISTRICTS | |
| GLIDDEN FRESHWATER SUPPLY | \$ 468,180 |
| THE FALLS MUNICIPAL UTILITY | \$ 294,683 |
| *COASTAL BEND GROUNDWATER | \$ - |
| COLORADO COUNTY WATER WATER CONTROL & IMPR DIST | \$ 452,938 |
| HOSPITAL DISTRICT | |
| RICE HOSPITAL DISTRICT | \$ 77,599,350 |

* HALLETTSVILLE ISD - THIS IS ONLY FOR THE PORTION WITHIN THE BOUNDARIES OF COLORADO COUNTY

* COASTAL BEND GROUNDWATER - THIS IS ONLY FOR THE PORTION WITHIN THE BOUNDARIES OF COLORADO COUNTY