HOPKINS COUNTY

APPRAISAL DISTRICT

2026 ANNUAL REPORT

(IN ACCORDANCE WITH IAAO STANDARD ON PUBLIC RELATIONS)

2026 INFORMATION BY ENTITY

Entity Name	Number of parcels	Total Market Value	Total Taxable Value	Total Tax Levy	New Construction
Hopkins County	36,540	9,390,342,822	5,429,397,810	18,221,979.79	83,187,080
Memorial Hospital	36,538	9,390,297,832	4,416,805,940	6,006,855.45	83,187,080
City Of Como	495	42,081,665	33,362,791	196,156.93	143,810
Como-Pickton CISD	5,063	1,283,883,670	677,177,368	7,439,573.37	12,264,910
City of Cumby	508	69,359,349	43,674,268	153,109.76	0
Cumby ISD	2,299	448,298,733	141,530,938	1,612,187.80	2,481,320
Miller Grove ISD	2,116	439,851,915	110,942,823	1,076,748.10	4,125,160
Mt Vernon ISD	17	112,380,805	111,664,637	1,013,088.59	0
North Hopkins ISD	3,937	676,808,609	171,560,803	1,574,515.36	5,484,980
Saltillo ISD	1,671	650,849,398	401,549,627	2,465,349.88	1,665,360
Sulphur Bluff ISD	2,023	613,298,899	255,642,489	2,448,262.55	1,924,320
City of Sulphur Springs	9,258	2,394,937,452	1,797,977,841	7,896,717.66	37,646,890
Sulphur Springs ISD	18,329	5,030,854,368	2,842,818,668	25,721,456.54	53,978,410
Winnsboro ISD	965	116,131,148	33,685,310	329,747.24	928,350
Yantis ISD	128	21,689,795	7,923,540	50,780.73	334,270

2026 ADOPTED TAX RATES AND EXEMPTIONS

	TAX RATES	HOMESTEAD	OVER 65	DISABILITY	DAV
(10)CITY OF COMO	.564669	NO	NO	NO	YES
(30)CITY OF CUMBY	.336392	NO	NO	NO	YES
(85)CITY OF SULP SPGS	.407100	20 PERCENT $5,000 MINIMUM	$10,000	NO	YES
(HOP)HOPKINS COUNTY	.356600	20 PERCENT $5,000 MINIMUM	$20,000	$20,000	YES
(HOS)MEMORIAL HOSP	.133926	NO	NO	NO	YES
(20)COMO-PICKTON CISD	1.11280	$140,000	$60,000	$60,000	YES
(31)CUMBY I. S. D.	1.13110	$140,000	$60,000	$60,000	YES
(50)MILLER GROVE ISD	1.02520	$140,000	$60,000	$60,000	YES
(55)MT VERNON I.S.D.	.863730	$140,000	$60,000	$60,000	YES
(60)NORTH HOPKINS ISD	.902210	$140,000	$60,000	$60,000	YES
(70)SALTILLO ISD	.618900	$140,000	$60,000	$60,000	YES
(80)SULPHUR BLUFF ISO	.968000	$140,000	$60,000	$60,000	YES
(86)SULPHUR SPRINGS ISD	.925800	$140,000	$66,000	$60,000	YES
(95)WINNSBORO ISD	1.00670	$140,000	$60,000	$60,000	YES
(97 YANTIS ISO	.640800	$140,000	$60,000	$60,000	YES

TYPES OF PROPERTY APPRAISAL DISTRICT WIDE AND COUNT OF EACH

A: REAL PROPERTY: SINGLE FAMILY RESIDENTIAL	9,362
B: REAL PROPERTY: MULTI-FAMILY RESIDENTIAL	195
C: REAL PROPERTY: VACANT LOTS AND LAND TRACTS; COLONIA LOTS AND LAND TRACTS	1,620
D1:REAL PROPERTY: QUALIFIED OPEN-SPACE LAND	9,189
D2:REAL PROPERTY:FARM & RANCH IMPS ON QUALIFIED OPEN-SPACE LAND	1,290
E: REAL PROPERTY:RURAL LAND, NON-AG & IMPS	7,476
F1:REAL PROPERTY:COMMERCIAL	1,052
F2: REAL PROPERTY:INDUSTRIAL & MANUFAC.	47
G: REAL PROPERTY: OIL & GAS: MINERALS	1,534
J: REAL AND TAGIBLE PERSONAL PROPERTY: UTILITIES	362
L1: PERSONAL PROPERTY: COMMERCIAL	1,932
L2: PERSONAL PROPERTY:INDUSTRIAL AND MANUFAC.	177
MI: MOBILE HOMES	1,605
0: REAL PROPERTY: RESIDENTIAL INVENTORY	39
S: SPECIAL INVENTORY	36
X: EXEMPT PROPERTY	624

HOW TO APPEAL YOUR VALUE

1. **Appraisal Protests and Appeals:** Your most important right as a taxpayer is your right to protest to the Appraisal Review Board (ARB). You may protest if you disagree with the appraisal district value or any of the appraisal district's actions concerning your property.

   If you are dissatisfied with the ARB's findings, you have the right to appeal the decision. Depending on the facts and type of property, you may be able to appeal to the state district court in the county in which your property is located; to an independent arbitrator appointed by the Comptroller's office; or to the State Office of Administrative Hearings (SOAR).

2. **Appraisal Review Board Protests:** If the Appraisal District appraises your property at a higher amount than in the previous year, Tax Code Section 25.19 requires the Appraisal District to send a notice by May 1, or by April 1 if your property is a residence homestead, or as soon as practical thereafter. If you are dissatisfied with your appraised value or if errors exist in the appraisal records regarding your property, you should file a NOTICE OF PROTEST with the ARB. In most cases, you have until May 31st or 30 days from the date the appraisal district notice is delivered, whichever date is later.

   After filing your protest, you will receive written notice of the date, time, and place for a formal hearing with the ARB. At the formal hearing, the ARB listens to both the taxpayer and the chief appraiser, or designee of the chief appraiser. You may discuss your objections about your property value, exemptions and special appraisal in a hearing with the ARB. Most appraisal districts, however, will informally review your protest with you to try to resolve your concerns prior to a hearing. This is called an informal hearing. The ARB's decisions are binding only for the tax year in question.

   If you lease property and are required by the lease contract to pay the owner's property taxes, you may appeal the property's value to the ARB. You may make this appeal only if the property owner does not. This appeal right applies to leased land, buildings and personal property. The appraisal district will send the notice of appraised value to the property owner, who is required to send a copy to you. If you appeal, the ARB will send any subsequent notice to you.

   State law prohibits the Comptroller's office from advising a property owner, agent or appraisal district about a matter under protest. State law also prohibits the Comptroller's office from intervening in a protest.

   Once the ARB rules on a protest, a written order is sent by certified mail. If you are dissatisfied with the ARB's findings, you have the right to appeal its decision to district court in the county where the property is located. Before filing, you should consult with an attorney to determine if

the case is a good one. Within 60 days of receiving the notice of determination from the ARB, you must file a petition for review with the district court. You must also make a partial payment of taxes usually the amount of taxes that are not in dispute, before the delinquency date.

3. **Late Filed Appeals:** Under specific situations, you may protest after the deadline for filing a protest has passed.

- You may protest failure to receive a notice that the appraisal district or ARB was required to send you. You must file this protest before the delinquency date and you must not allow your taxes to go delinquent.
- You may file a motion for correction that the appraisal district appraised your property at least one-third higher than its market value. You must file this motion before the delinquency date, and you must not allow your taxes to go delinquent. You may not receive a hearing for this reason if the property was subject to an earlier protest for the year.
- You may file a motion for the correction of a clerical error, multiple appraisals, including property on the appraisal roll that should not have been included, or an error of ownership. This type of late hearing may include the current year and the five previous tax years.
- You may ask the chief appraiser to agree to do a joint motion to correct. If both the chief appraiser and you are in agreement on the late change, then the ARB will approve the change. If the ARB rules **in your favor, it will instruct the chief appraiser to notify the taxing units about the change.** If you paid the taxes, the taxing units will send you any refund resulting from the change on the appraisal roll for your property.

4. **Arbitration Appeals. District Court Appeals, State Office of Administrative Hearing Appeals.**

Instructions on these remedies are included with the Notice of Final Order mailed by the ARB after the hearing.

RATIO STUDY ANALYSIS FOR 2026

BY SCHOOL DISTRICT

ENTITY	A	E	F1	L1
CPCISD	TBD			
CUMBY ISD	TBD			
MILLER GROVE ISD	TBD			
NORTH HOPKINS ISD	TBD			
SALTILLO ISD	TBD			
SULPHUR BLUFF ISD	TBD			
SULPHUR SPRINGS ISD	TBD			
WINNSBORO ISD				
YANTIS				

Home value ratios are at market value. Schedule changes were made in 2025, but studies were conducted for 2026 to insure market value.

All school districts will require additional study in the following year to reach market value on land.

LEGISLATIVE CHANGES TO THE TEXAS PROPERTY TAX LAW

For the most up-to date information on legislative changes to the Texas Property Tax Code, visit the Texas State Comptroller's website at:

www.window.state.tx.us

Signed by Cathy N. Singleton, Chief Appraiser for the Hopkins County Appraisal District on this the 30th day of September, 2026.

Cathy N. Singleton

Signature