

## **2023 LOCAL REPORT FOR KNOX COUNTY APPRAISAL DISTRICT Organization for the Appraisal District**

### **Jurisdictions (Taxing Entities)**

- Knox County General
- Knox County Special
- Knox County Hospital
- Knox County Drainage
- North Central Texas Water Conservation
- Rolling Plains Groundwater District
- Knox City
- Munday City
- Benjamin City
- Goree City
- Knox City-O'Brien CISD
- Benjamin ISD
- Munday CISD
- Seymour ISD (overlap)
- Crowell ISD (overlap)

### **Board of Directors**

- J.P. Tolson, Chairman
- Jeremy Wilson Co- Chairman
- Todd Thompson, Secretary
- Lindsey Walker
- Jeremy Wilson
- Pate Meinzer
- Donna Hyatt

The Board of Directors consists of five voting members. Each member is elected by the voting taxing units which are Knox County Commissioners, the four cities Benjamin, Goree, Munday, and Knox City, five schools Munday CISD, Benjamin ISD, Knox City-O'Brien CISD, Crowell ISD, and Seymour ISD.

### **Appraisal Review Board**

- Carl Myers, Chairman
- Brent Vanderpol, Secretary
- Betty Johnston

Appraisal Review Board members are appointed by the Governing Board members of Knox County Appraisal District (Board of Directors).

### **Chief Appraiser Mitzi Welch**

The Chief Appraiser is appointed by the Knox CAD Board of Directors, is responsible for appraising property, and conducting all office responsibilities. Mitzi Welch was appointed in April of 2007 and has a registered professional appraiser certification, registered tax assessor and registered collector.

## **Knox County Data**

As of January 1, 2023, the 2023 appraisal rolls for Knox County Appraisal District. The breakdown of these parcels is as follows:

A	Residence – Single Family	1425
C	Vacant Lots, Platted	788
D	Qualified Open-Space Land & Improvements	3,080
E	Rural land not qualified as Open-Space and Improvements	818
F	Real – Commercial and Industrial and Manufacturing	324
G	Oil, Gas, and Minerals, Sub-Surface Interests	1,755
J	Tangible Personal Property Utilities	135
L	Tangible Personal Commercial & Industrial and Manufacturing	545
M	Mobile Homes	10
X	Exempt Properties	68

### **TOTAL PARCEL COUNT**

	<b>Parcels</b>	<b>Taxable Value</b>
2023	9,079	\$302,678,943
2022	9,049	\$475,956,440
2021	9,174	\$291,633,701
2020	9,184	\$269,783,520
2019	9,187	\$239,626,880

Knox County is a rural community with 530,781 acres or approximately 855 square miles used primarily for agricultural purposes. Taxable values on minerals have averaged 26% of the District's Taxable rangeland. Most of the county agricultural income is derived from the sale of livestock. Livestock operations are primarily cow-calf. Some of the ranches use stocker calves to graze rangeland during the warm season and small grain forage during the cool season. Supplemental feeding of range cattle is generally needed from December through mid-March. Horses are used to working cattle on most of the ranches.

At present, approximately 42 percent of the land area in Knox County is cultivated. There is 18,449 acres of irrigated Cotton in Knox County, the main crop, being replaced by small grains for cool-season grazing. Forage sorghums are commonly grown for hay and supplemental grazing. Dry Crop land is around 201,065 acres which consists of wheat, cotton or sorghums. Cropland that is not presently cultivated approximately 162,615 acres of barren/wasteland. Improved pasture is around 10,279 acres that has been seeded to introduce pasture grasses, and around 138,284 acres of native grasses, rotational grazing, or conservation reserve.

Knox County is known for the Badlands or Barren Lands which is around 165,615 acres of red dirt that is untellable. In wet rainy years, a property owner can run maybe one cow to 150 acres if there are any water tanks on the land.

## **Property Value Study & Methods and Assistance Program Review**

### **Property Value Study**

. Government Code Section 403 302 requires the Comptroller's office to conduct a school district ratio study to determine the total taxable value of all property in each school district at least once

every two years The Comptroller of Public Accounts' Property Tax Assistance Division (PTAD) conducts the SDPVS to estimate a school district's taxable property value. In conducting the SDPVS, PTAD analyzes certain property categories, according to generally accepted sampling and statistical techniques, to estimate their legally required value, which is usually market value. PTAD excludes certain property from the SDPVS, including industrial property, special inventory property, taxable non-business personal property and most property categories with 5 percent or less than a school district's tested categories' value. When citing SDPVS findings, users should recognize these exclusions.

The commissioner of education uses the SDPVS to ensure equitable distribution of education funds, so school districts have roughly the same number of dollars to spend per student, regardless of the school district's property wealth. In very general terms, school districts with less taxable property value per student receive more state dollars for each pupil than school districts with more value per student.

2023- Knox City ~ O'Brien School District was ***Outside Confidence Interval***  
Local Value ---\$59,101,052 ---- State Lower Limit--\$ 72,254,839  
State Upper Limit --\$ 79,860,611

2023 Munday CISD was ***Outside Confidence Interval***  
Local Value ----\$ 77,370,492----- State Lower Limit--\$ 90,824,250  
State Upper Limit --\$ 100,384,698

2023 Benjamin ISD was ***Outside Confidence Interval***  
Local Value ----\$ 34,999,900----- State Lower Limit--\$ 35,821,889  
State Upper Limit --\$ 39,592,615

#### **Methods and Assistance Program**

Tax Code Section 5.102 requires the Comptroller's office to review every appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology at least once every two years. This process is the Methods and Assistance Program (MAP) performed by the Comptroller's Property Tax Assistance Division (PTAD). PTAD's MAP reviewers review 128 appraisal districts in even-numbered years and 125 appraisal districts in odd-numbered years. MAP reviewers review appraisal district documentation and conduct onsite interviews with appraisal district staff. Each appraisal district is reviewed every other year using an evaluation instrument composed of a set of detailed mandatory pass/fail questions, as well as a series of yes/no questions. Any no answers result in a recommendation for which the appraisal district must comply. PTAD adopts a new evaluation instrument every two years.

#### **2023 Knox County Appraisal District only had a Property Value Study**

#### **Knox County, Texas Population 2023 Census Data**

The 2023 population data for Knox County, Texas, indicates a slight decline from the previous year. The county's population was 3,322, reflecting a decrease of 0.33% from 3,333 in 2022. The median household income for Knox County households was \$56,304, showing a growth from \$48,750 in 2022. The poverty rate in Knox County was 8.0%, and the median age of residents was 40.5 years. The county's racial composition included 57.1% White, 33.8% Hispanic, and 4.0% Two or More Races. Knox County's population data is crucial for understanding the demographic trends and economic conditions within the county.