ROBERTS COUNTY

CENTRAL APPRAISAL DISTRICT

2025 ANNUAL REPORT

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Introduction

The Property Tax Assistance division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of the Texas Constitution defines five basic rules for property taxes:

1. Property taxes must be equal and uniform
2. Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions".
3. There are limited exceptions to this rule, such as productivity value for agricultural land.
4. Each property must have a single appraised value.
5. All property is taxable unless federal or state law exempts it from taxation.
6. Property owners have the right to reasonable notice of increases in the appraised value of their property.

The Roberts County Central Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property with county boundaries. Prior to the creation of central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units, but are governed by a board elected by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams 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 and a Methods and Assistance Program Review in alternating years. Results of both reviews are available on the Comptroller's website.

It you have questions about information contained in this report, contact Hether Williams – Chief Appraiser. Email hether.williams@co.roberts.tx.us Phone (806)868-5281.

Property types

Roberts CAD staff is responsible for appraising residential, commercial, land and business personal property. Roberts CAD contracts with Morgan AD Valorem Services, Inc. to appraise all mineral, utilities, pipelines, and industrial personal property in the district. The following represents a summary of property types and their certified values for 2025 Roberts CAD

Code	Property Type	Parcel Count	Market Value
A	Single Family	315	$24,088,110
B	Multi Family	1	$213,170
C	Vacant lots/tracts	53	$91,980
D1	Qualified AG land	1885	$90,547,680
D2	Improvments on Qualified land	118	$5,728,080
E	Non Qualified ag land	273	$32,188,750
F1	Real, Commercial	42	$1,304,190
F2	Real, Industrial	9	$43,692,750
G	Oil and Gas - producing	18213	$214,247,803
J	Utilities	86	$102,138,260
L1	Commercial personal property	45	$1,217,090
L2	Industrial personal property	17	$7,392,720
M1	Tangible personal/Mobile home	5	$122,600
S	Special inventory	0	$0
X	Total Exempt property	56	$30,451,858

Roberts County Statistics for 2025

Parcels appraised in 2025	21,120	
Total Market value In 2025	$553,428,361.00	

ARB / Protest data 2025

# protests filed	39	
# Settled or withdrawn prior to ARB	36	
No Shows/Cancelation to ARB	2	
Board Ordered Changes at ARB	1	
No Board Ordered Changes at ARB	0	

Governance

The appraisal district if governed by a Board of Directors whose primary responsibilities are to:

- Establish the district's office
- Adopt it operating budget
- Hire the Chief Appraiser
- Appoint the Appraisal Review Board (ARB)
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural advisory Board
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district
- Make general policies on the appraisal district's operations
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

To be eligible to serve on the Board of Directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve. The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. (In Roberts County, the County entered into an Inter-local Agreement with the Appraisal District and the Tax Assessor-Collector also acts as the Chief Appraiser.) The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members to the Appraisal Review Board are appointed by the Board of Directors. ARB members serve two-year staggered terms. They are limited by law to serving three (3) consecutive 2 year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aide him in determining typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

Taxing Jurisdictions

The Roberts County Central Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within the boundaries of Roberts County. Following are those taxing jurisdictions with territory located in the district:

- Roberts County
- City of Miami
- ESD #1
- Miami ISD
- Panhandle Water District

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

For school tax purposes, the over 65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on existing buildings. (Any new areas added to the home-site will cause the ceiling to be readjusted and set in the subsequent tax year.

All home owners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property which prohibits the increase of taxable value on the homestead property to 10% per year. However, the market value may still be reflective of the local real estate market.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemption amounts, based upon these ratings are:

Disability %	Exemption Amount
10-29%	$ 5,000
30-49%	$ 7,500
50-69%	$10,000
70-100%	$12,000
100% Disability/unemployable	100% exemption

Residential Homestead

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on home-sites with a maximum of 2 acres.

	STATE MANDATED			OPTIONAL		
County	**Regular**	**Over-65**	**Disability**	**Regular %**	**Over -65**	**Disability**
Roberts	None	None	None	20% or	20% or	None
				$5,000 min	$5,000 min	
					$10,000	
FMLR	$3,000	None	None	20% or	20% or	None
				$5,000 min	$5,000 min	
					$10,000	
Cities						
Miami	None	None	None	20% or	20% or	None
				$5,000 min	$5,000 min	
					$10,000	
Schools						
Miami ISD	$160,000	$200,000	None	None	None	None
Special						
Panhandle						
Water Dist	None	None	None	20%	20%	None
ESD #1	None	None	None	20%	20%	None

Partial Exemptions applied

Year 2025	Exemptions		
	Homestead	Over-65/Disabled	Disabled Vet
County			
Roberts			
# granted	258	113	8
Amount	5,502,932	1,110,510	505,016
FMLR			
	256	104	8
Amount	5,501,132	719,110	505,016
Cities			
Miami			
# granted	184	70	7
Amount	3,600,565	700,000	493,016
School			
Miami ISD			
# granted	228	20	2
Amount	20,419,200	816,453	181,260
Special			
Panhandle Water			
# granted	258	105	8
Amount	5,502,932	1,030,510	505,016
ESD #1			
# granted	258	105	8
Amount	5,502,932	1,030,510	505,016

ROBERTS COUNTY CENTRAL APPRAISAL DISTRICT					
	Average Market Value - Single Family Residence				
	2021	2022	2023	2024	2025
Roberts County	56,597	63,473	67,440	96,592	105,853
City of Miami	64,102	62,228	66,161	89,133	97,889
Panhandle Water Dist	56,597	63,473	67,440	96,592	105,853
ESD #1	56,597	63,473	67,440	96,592	105,853
* Miami ISD	55,989	55,989	66,738	95,802	105,344
* Roberts County portion only					
	Average Taxable Value - Single Family Residence				
	2021	2022	2023	2024	2025
Roberts County	40,188	43,077	46,547	77,271	84,688
City of Miami	43,305	47,737	51,457	71,305	78,321
Panhandle Water Dist	40,188	43,175	48,154	77,271	84,688
ESD #1	43,200	46,442	49,966	77,271	84,688
* Miami ISD	24,865	25,398	12,668	22,341	15,786
* Roberts County portion only					

ROBERTS COUNTY CENTRAL APPRAISAL DISTRICT					
	Certified Market Value				
	2021	**2022**	**2023**	**2024**	**2025**
Roberts County	475,831,875	565,707,095	665,137,608	557,043,412	550,000,912
FMLR	475,831,875	565,707,095	665,137,608	557,043,412	550,000,912
City of Miami	53,675,132	57,554,023	58,323,243	58,270,517	60,446,328
ESD #1	475,831,875	565,707,095	665,137,608	552,414,624	550,000,912
*Miami ISD	402,025,825	519,714,015	617,661,378	538,077,974	503,342,760
Panhandle Water Dist	475,831,875	565,707,095	665,137,608	552,414,624	550,000,912
*Roberts County Portion only					
As of Certification					
	Net Taxable Value				
	2021	**2022**	**2023**	**2024**	**2025**
Roberts County	302,779,278	404,319,438	514,982,202	402,370,319	419,745,987
FMLR	302,305,528	403,866,848	514,547,202	402,016,319	419,369,987
City of Miami	19,127,774	21,092,040	22,553,124	22,809,339	23,995,333
ESD #1	382,346,898	469,030,412	569,341,928	449,756,911	415,299,927
*Miami ISD	338,940,009	376,925,209	478,729,316	413,033,582	367,769,651
Panhandle Water Dist	382,346,898	469,008,998	469,008,998	449,756,911	415,299,927
*Roberts County portion only					