

Sabine County Appraisal District 2025 Mass Appraisal Report

INTRODUCTION:

Scope of Responsibility

The Sabine County Appraisal District has prepared and published this report to provide citizens and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then several sections describing the appraisal effort by the appraisal district.

The Sabine County Appraisal District (CAD) is a political subdivision of the State of Texas, created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A member board of directors, elected by the voting taxing units of Sabine County, constitutes the district's governing body. The chief appraiser is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemption administration for Eight jurisdictions or taxing units in the county. Each taxing unit sets its own tax rate to generate tax revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1 market value. We also determine eligibility for various types of property tax exemptions such as those for the homeowner, the elderly, disabled veterans, and charitable and religious organizations.

Except as otherwise provided by the Texas Property Tax Code, all taxable property is appraised at its "market value" as of January 1. Under the tax code, "market value" is defined as the price at which a property would transfer for cash or its equivalency under prevailing market conditions if:

- *****exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- *****both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of any enforceable restrictions on the use; and
- *****both the seller and the buyer seek to maximize their gains, with neither being in the position to take advantage of the other.

The Texas Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Section 23.23), productivity (Section 23.41), real property inventory (Section 23.12), dealer inventory (Section 23.121, 23.124, 23.1241 and 23.127), and nominal (Section 23.18) or restricted use properties (Section 23.83). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1st of the year preceding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1st.