**HOPKINS COUNTY**

**APPRAISAL DISTRICT**

**2024 ANNUAL REPORT**

**(IN ACCORDANCE WITH IAAO STANDARD ON PUBLIC RELATIONS)**

**2024 INFORMATION BY ENTITY**

**Entity Name** **Number** **Total Market** **Total Taxable** **Total Tax Levy** **New**

**of parcels** **Value** **Value** **Construction**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Hopkins County** | **36,504** | **7,496,382,604** | **4,055,733,264** | **16,231,854.74** | **110,525,960** |
| **Memorial Hospital** | **36,504** | **7,496,382,604** | **4,059,091,081** | **6,165,191.69** | **110,525,960** |
| **City Of Como** | **488** | **41,343,428** | **31,663,208** | **209,064.82** | **78,960** |
| **Como-Pickton CISD** | **5,291** | **765,042,502** | **251,118,177** | **2,749,991.90** | **10,393,440** |
| **City of Cumby** | **505** | **56,083,813** | **36,149,140** | **145,026.28** | **497,620** |
| **Cumby ISD** | **2,240** | **377,362,545** | **119,504,651** | **1,379,252.60** | **6,026,940** |
| **Miller Grove ISD** | **2,055** | **418,193,958** | **109,036,636** | **1,037,606.23** | **8,087,050** |
| **Mt Vernon ISD** | **16** | **40,871,716** | **40,521,108** | **407,257.39** | **0** |
| **North Hopkins ISD** | **4,087** | **584,221,938** | **155,527,857** | **1,461,630.77** | **6,966,330** |
| **Saltillo ISD** | **1,675** | **449,704,542** | **240,898,662** | **1,586,542.80** | **6,335,990** |
| **Sulphur Bluff ISD** | **2,127** | **576,667,304** | **276,351,383** | **2,642,887.31** | **2,040,810** |
| **City of Sulphur Spgs** | **9,015** | **2,053,149,767** | **1,523,453,041** | **6,638,142.35** | **37,109,600** |
| **Sulphur Springs ISD** | **17,801** | **4,166,863,257** | **2,375,116,419** | **22,280,167.40** | **68,928,170** |
| **Winnsboro ISD** | **1,107** | **99,109,862** | **33,922,511** | **316,611.67** | **1,391,580** |
| **Yantis ISD** | **114** | **18,344,990** | **6,797,366** | **43,031.79** | **355,650** |

**2024 ADOPTED TAX RATES AND EXEMPTIONS**

**TAX RATES**

**(10)CITY OF COMO**  **.660277**

**(30)CITY OF CUMBY**  **.401189**

**(85)CITY OF SULP SPGS**  **.435730**

**(HOP)HOPKINS COUNTY .400220**

**(HOS)MEMORIAL HOSP**  **.151886**

**(20)COMO-PICKTON CISD 1.166900**

**(31)CUMBY I. S. D.**  **1.23520**

**(50)MILLER GROVE ISD**  **1.02520**

**(55)MT VERNON I.S.D.**  **1.00505**

**(60)NORTH HOPKINS ISD .989000**

**(70)SALTILLO ISD**  **.669200**

**(80)SULPHUR BLUFF ISO** .**975200**

**(86)SULPHUR SPRINGS ISD .979900**

**(95)WINNSBORO ISD**  **1.01180**

**(97 YANTIS ISO**  **.666900**

**HOMESTEAD**  **OVER 65**  **DISABILITY**  **DAV**

**NO**  **NO**  **NO**  **YES**

**NO**  **NO**  **NO**  **YES**

**20 PERCENT**

**$5,000 MINIMUM** **$10,000**  **NO**  **YES**

**20 PERCENT**  **$20,000**  **$20,000**  **YES $5,000 MINIMUM**

**NO**  **NO**  **NO**  **YES**

**$100,000**  **$10,000**  **$10,000**  **YES**

**$100,000**  **$10,000**  **$10,000**  **YES**

**$100,000**  **$10,000**  **$10,000**  **YES**

**$100,000**  **$10,000**  **$10,000**  **YES**

**$100,000**  **$10,000**  **$10,000**  **YES**

**$100,000**  **$10,000**  **$10,000**  **YES**

 **$100,000**  **$10,000**  **$10,000**  **YES**

**$100,000**  **$16,000**  **$10,000**  **YES**

**$100,000**  **$10,000**  **$10,000**  **YES**

**$100,000**  **$10,000**  **$10,000**  **YES**

**TYPES OF PROPERTY APPRAISAL DISTRICT WIDE AND COUNT OF EACH**

**A: REAL PROPERTY: SINGLE FAMILY RESIDENTIAL** **9,150**

**B: REAL PROPERTY: MULTI-FAMILY RESIDENTIAL** **176**

**C: REAL PROPERTY: VACANT LOTS AND LAND TRACTS;** 1**,233**

**COLONIA LOTS AND LAND TRACTS**

**D1:REAL PROPERTY: QUALIFIED OPEN-SPACE LAND** **9,185**

**D2:REAL PROPERTY:FARM & RANCH IMPS ON QUALIFIED** **1,232**

**OPEN-SPACE LAND**

**E: REAL PROPERTY:RURAL LAND, NON-AG & IMPS** **7,306**

**F1:REAL PROPERTY:COMMERCIAL 1,001**

**F2: REAL PROPERTY:INDUSTRIAL & MANUFAC.** **47**

**G: REAL PROPERTY: OIL & GAS: MINERALS** **2,558**

**J: REAL AND TAGIBLE PERSONAL PROPERTY: UTILITIES** **353**

**L1: PERSONAL PROPERTY: COMMERCIAL** **1,849**

**L2: PERSONAL PROPERTY:INDUSTRIAL AND MANUFAC.** **170**

**Ml: MOBILE HOMES** **1,518**

**0: REAL PROPERTY: RESIDENTIAL INVENTORY**  **44**

**S: SPECIAL INVENTORY 39**

**X: EXEMPT PROPERTY** **643**

**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 315t 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 theARB 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 2023**
 **BY SCHOOL DISTRICT**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ENTITY | A | E | F1 | L1 |
| CPCISD | .7927 | .9236 |  |  |
| CUMBY ISD | .7465 | .8795 |  |  |
| MILLER GROVE ISD | .8251 | .8026 |  |  |
| NORTH HOPKINS ISD | .8420 | .8951 |  |  |
| SALTILLO ISD | .8640 | .9190 |  |  |
| SULPHUR BLUFF ISD |  |  |  |  |
| SULPHUR SPRINGS ISD | .7831 | .8232 | .9846 | .9658 |
| WINNSBORO ISD |  |  |  |  |
| YANTIS |  |  |  |  |

Home value ratios are below market value. Schedule changes were made in 2022, but studies were conducted for 2023 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**](http://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, 2022.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature