

## SCHLEICHER COUNTY APPRAISAL DISTRICT ANNUAL REPORT 2023

The Schleicher County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Schleicher County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The appraisal district is responsible for local property tax appraisal and exemption administration. The local taxing units such as your County, School, City, Hospital and Plateau Underground Water District set rate from your property tax appraisal issued by the Appraisal District. The Schleicher CAD serves the following taxing units.

During the 2023 year the Appraisal District added substantial new value (\$760,000) to the appraisal roll due to the Plantibles Foods plant beginning construction. The Schleicher County ISD had lost value due to Chapter 313 of \$214,647,000. The ISD had a value increase of \$20,000,000 after chapter 313. During this year the previous wind farm added originally in 2009 (Langford Wind Farm) reached its last year of value loss due to Chapter 313 established in 2009.

2021 ADDED 93,947,220 IN PIPELINE ADDED J6 CATEGORY IN THE COUNTY

<b>Entity</b>	<b>Market Value</b>	<b>Taxable Value</b>
Schleicher County General Fund	\$1,809,974,018	\$606,378,293
Schleicher County FM Fund	\$1,809,981,818	\$624,020,957
Schleicher County ISD	\$1,737,150,368	\$466,040,84
Schleicher County Hospital	\$1,737,158,168	\$653,272,620
Plateau Water District	\$1,737,150,368	\$653,265,342
City of Eldorado	\$ 69,800,146	\$ 46,257,117

The district maintains approximately 24,693 parcels with property types of residential, commercial, business, utilities, pipelines, oil and gas.

**Exemption Data:** The district has various exemptions that taxpayers may qualify for Homestead and over 65 residential exemptions. You may only apply for residence homestead exemption on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as the county and city have tax ceilings. The filing of this application is

between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county: this can transfer to the new county you reside in.

**Exemption Data**

<b>Entity</b>	<b>Homestead</b>	<b>Over 65 or Disabled</b>
Schleicher County	\$ 5,000	\$ 5,000
Schleicher ISD	\$100,000	\$10,000

The School and County both offer an optional exemption on the homestead of \$5,000 or 20% whichever is greater.

Schleicher County FM	\$ 3,000
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<b>Disabled Veterans</b>	<b>Amount</b>	<b>Percentage</b>
DV1	\$ 5,000	10-29%
DV2	\$ 7,500	20-49%
DV3	\$10,000	50-69%
DV4	\$12,000	70-100%
DVHS	Totally Exempt	100%

The DVHS only apply to General Homestead Exemption

**2021 Tax Rates Per Entity Per \$100 of Value**

<b>Entity</b>	<b>2021 Tax Rate</b>
<b>Schleicher County ISD</b>	0.78800
<b>Schleicher County</b>	0.59090
<b>Schleicher County Hospital District</b>	0.662969
<b>Schleicher F/M RD</b>	0.105000

<b>Plateau Water District</b>	0.028500
<b>City of Eldorado</b>	0.44850

Schleicher County CAD has an average Collection Rate of 95%. We work with our Taxpayers to maximize the collections for the entities. As of 2017 the tax entities no longer offer the 3%, 2%, 1% discount to all taxpayers 2016 was the last year. The district offers payment plans or partial payments for delinquent taxes.

**Agricultural 1-D-1 Open Space and Wildlife Management.**

Because of Senate Bill 771 there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than normal time period. We will work with our Farmers and Ranchers during the drought.

The Property Value Study is conducted by the State Comptroller’s Office to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is within a 5% percent margin the State Comptroller will certify the local value to the commissioner of Education. The findings of the study are used in the school funding formula for state aid. Schleicher CAD did not meet the 5% findings for the PVS during the 2021 year. Local Value was assigned however, the ISD was placed in 1<sup>st</sup> year grace.

In the absence of a PVS the State Comptroller’s Office conducts a MAP review also know as Methods and Assistance Program per Tax Code Section 5.102. Section 5.102 requires the Comptroller of Public Accounts to review the appraisal district’s governance, taxpayer assistance, operating procedures and appraisal standards, procedures, and methodology at least once every two years. Schleicher CAD is a tier three based on population. The findings for the 2020 year showed to be passing all Major Mandatory requirements and in good standing to meet the required standards set out by the Comptroller. The next MAP review will be conducted during the 2022 year.

**2023 CERTIFIED TOTALS**

Property Count: 1,548

COE - CITY OF ELDORADO  
Grand Totals

12/20/2023

9:13:39AM

Land	Value			
Homesite:	2,591,950			
Non Homesite:	1,776,658			
Ag Market:	16,510			
Timber Market:	0	<b>Total Land</b>	(+)	4,385,118

Improvement	Value			
Homesite:	48,626,060			
Non Homesite:	9,691,478	<b>Total Improvements</b>	(+)	58,317,538

Non Real	Count	Value		
Personal Property:	146	7,097,490		
Mineral Property:	0	0		
Autos:	0	0	<b>Total Non Real</b>	(+)
			<b>Market Value</b>	=
				7,097,490
				69,800,146

Ag	Non Exempt	Exempt		
Total Productivity Market:	16,510	0		
Ag Use:	1,190	0	<b>Productivity Loss</b>	(-)
Timber Use:	0	0	<b>Appraised Value</b>	=
Productivity Loss:	15,320	0		15,320
			<b>Homestead Cap</b>	(-)
				7,247,610
			<b>Assessed Value</b>	=
				62,537,216
			<b>Total Exemptions Amount</b>	(-)
			<b>(Breakdown on Next Page)</b>	5,884,430
			<b>Net Taxable</b>	=
				56,652,786

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	672,722	638,462	2,495.42	2,519.38	15		
OV65	10,139,763	9,757,207	35,067.36	36,572.41	157		
<b>Total</b>	<b>10,812,485</b>	<b>10,395,669</b>	<b>37,562.78</b>	<b>39,091.79</b>	<b>172</b>	<b>Freeze Taxable</b>	(-)
<b>Tax Rate</b>	<b>0.4485000</b>						
						<b>Freeze Adjusted Taxable</b>	=
							46,257,117

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 245,025.95 = 46,257,117 \* (0.4485000 / 100) + 37,562.78

Certified Estimate of Market Value: 69,800,146  
 Certified Estimate of Taxable Value: 56,652,786

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2023 CERTIFIED TOTALS**

Property Count: 1,548

COE - CITY OF ELDORADO  
Grand Totals

12/20/2023

9:13:40AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	18	0	0	0
DV1	3	0	12,000	12,000
DV3	1	0	12,000	12,000
DV3S	1	0	10,000	10,000
DV4	5	0	12,000	12,000
DV4S	4	0	12,000	12,000
DVHS	13	0	909,135	909,135
EX	2	0	7,800	7,800
EX-XI	1	0	51,400	51,400
EX-XN	8	0	89,070	89,070
EX-XU	8	0	290,470	290,470
EX-XV	121	0	4,375,455	4,375,455
EX366	40	0	33,470	33,470
HS	450	0	0	0
HT	1	66,130	0	66,130
LIH	1	0	3,500	3,500
OV65	182	0	0	0
<b>Totals</b>		<b>66,130</b>	<b>5,818,300</b>	<b>5,884,430</b>

**2023 CERTIFIED TOTALS**

Property Count: 24,693

FSL - SCHLEICHER F/M RD  
Grand Totals

12/20/2023

9:13:40AM

Land	Value		
Homesite:	5,724,359		
Non Homesite:	7,976,350		
Ag Market:	1,165,049,668		
Timber Market:	0	<b>Total Land</b>	(+) 1,178,750,377

Improvement	Value		
Homesite:	103,151,030		
Non Homesite:	217,131,214	<b>Total Improvements</b>	(+) 320,282,244

Non Real	Count	Value		
Personal Property:	559	262,032,430		
Mineral Property:	18,100	48,916,767		
Autos:	0	0	<b>Total Non Real</b>	(+) 310,949,197
			<b>Market Value</b>	= 1,809,981,818

Ag	Non Exempt	Exempt		
Total Productivity Market:	1,165,025,408	24,260		
Ag Use:	32,831,140	460	<b>Productivity Loss</b>	(-) 1,132,194,268
Timber Use:	0	0	<b>Appraised Value</b>	= 677,787,550
Productivity Loss:	1,132,194,268	23,800	<b>Homestead Cap</b>	(-) 12,873,908
			<b>Assessed Value</b>	= 664,913,642
			<b>Total Exemptions Amount</b>	(-) 24,566,344
			<b>(Breakdown on Next Page)</b>	
			<b>Net Taxable</b>	= 640,347,298

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	864,714	553,526	432.91	452.22	19			
OV65	22,603,441	15,772,815	10,629.53	11,140.87	288			
<b>Total</b>	<b>23,468,155</b>	<b>16,326,341</b>	<b>11,062.44</b>	<b>11,593.09</b>	<b>307</b>	<b>Freeze Taxable</b>	(-) 16,326,341	
<b>Tax Rate</b>	<b>0.1050000</b>							
						<b>Freeze Adjusted Taxable</b>	= 624,020,957	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 666,284.44 = 624,020,957 \* (0.1050000 / 100) + 11,062.44

Certified Estimate of Market Value: 1,809,829,358  
 Certified Estimate of Taxable Value: 640,292,338

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

Property Count: 24,693

FSL - SCHLEICHER F/M RD  
Grand Totals

12/20/2023

9:13:40AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	23	0	0	0
DV1	3	0	23,430	23,430
DV3	1	0	12,000	12,000
DV3S	1	0	10,000	10,000
DV4	8	0	48,000	48,000
DV4S	5	0	24,000	24,000
DVHS	14	0	937,106	937,106
EX	41	0	73,830	73,830
EX-XI	1	0	51,400	51,400
EX-XN	11	0	89,070	89,070
EX-XU	10	0	312,960	312,960
EX-XV	144	0	5,333,725	5,333,725
EX366	2,034	0	150,711	150,711
HS	711	13,150,644	2,076,328	15,226,972
HT	1	66,130	0	66,130
LIH	1	0	3,500	3,500
OV65	316	0	0	0
PC	8	2,203,510	0	2,203,510
<b>Totals</b>		<b>15,420,284</b>	<b>9,146,060</b>	<b>24,566,344</b>

# 2023 CERTIFIED TOTALS

Property Count: 24,693

GSL - SCHLEICHER CO GEN  
Grand Totals

12/20/2023 9:13:40AM

Land		Value				
Homesite:		5,724,359				
Non Homesite:		7,976,350				
Ag Market:		1,165,049,668				
Timber Market:		0		<b>Total Land</b>	(+)	1,178,750,377
Improvement		Value				
Homesite:		103,151,030				
Non Homesite:		217,131,214		<b>Total Improvements</b>	(+)	320,282,244
Non Real		Count	Value			
Personal Property:		559	262,032,430			
Mineral Property:		18,100	48,908,967			
Autos:		0	0	<b>Total Non Real</b>	(+)	310,941,397
				<b>Market Value</b>	=	1,809,974,018
Ag	Non Exempt	Exempt				
Total Productivity Market:	1,165,025,408	24,260				
Ag Use:	32,831,140	460		<b>Productivity Loss</b>	(-)	1,132,194,268
Timber Use:	0	0		<b>Appraised Value</b>	=	677,779,750
Productivity Loss:	1,132,194,268	23,800		<b>Homestead Cap</b>	(-)	12,873,908
				<b>Assessed Value</b>	=	664,905,842
				<b>Total Exemptions Amount</b>	(-)	42,680,472
				<b>(Breakdown on Next Page)</b>		
				<b>Net Taxable</b>	=	622,225,370

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	864,714	597,262	2,609.43	2,717.74	19		
OV65	22,603,441	15,249,815	56,996.46	59,584.39	288		
<b>Total</b>	<b>23,468,155</b>	<b>15,847,077</b>	<b>59,605.89</b>	<b>62,302.13</b>	<b>307</b>	<b>Freeze Taxable</b>	(-) 15,847,077
<b>Tax Rate</b>	<b>0.5909000</b>						
						<b>Freeze Adjusted Taxable</b>	= 606,378,293

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 3,642,695.22 = 606,378,293 \* (0.5909000 / 100) + 59,605.89

Certified Estimate of Market Value:	1,809,821,558
Certified Estimate of Taxable Value:	622,173,410
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Property Count: 24,693

GSL - SCHLEICHER CO GEN  
Grand Totals

12/20/2023

9:13:40AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	1	18,640,000	0	18,640,000
DP	23	0	0	0
DV1	3	0	23,430	23,430
DV3	1	0	12,000	12,000
DV3S	1	0	10,000	10,000
DV4	8	0	48,000	48,000
DV4S	5	0	24,000	24,000
DVHS	14	0	967,106	967,106
EX	41	0	73,830	73,830
EX-XI	1	0	51,400	51,400
EX-XN	11	0	89,070	89,070
EX-XU	10	0	312,960	312,960
EX-XV	144	0	5,333,725	5,333,725
EX366	2,034	0	150,189	150,189
HS	711	13,174,864	0	13,174,864
HT	1	66,130	0	66,130
LIH	1	0	3,500	3,500
OV65	316	1,496,758	0	1,496,758
PC	8	2,203,510	0	2,203,510
<b>Totals</b>		<b>35,581,262</b>	<b>7,099,210</b>	<b>42,680,472</b>

# 2023 CERTIFIED TOTALS

## HSL - HOSPITAL DISTRICT

Property Count: 24,588

Grand Totals

12/20/2023

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Land		Value		
Homesite:		5,724,359		
Non Homesite:		7,976,350		
Ag Market:		1,092,230,918		
Timber Market:		0	<b>Total Land</b>	(+) 1,105,931,627
Improvement		Value		
Homesite:		103,151,030		
Non Homesite:		217,126,314	<b>Total Improvements</b>	(+) 320,277,344
Non Real		Count	Value	
Personal Property:	559		262,032,430	
Mineral Property:	18,100		48,916,767	
Autos:	0		0	
			<b>Total Non Real</b>	(+) 310,949,197
			<b>Market Value</b>	= 1,737,158,168
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,092,206,658		24,260	
Ag Use:	30,564,390		460	<b>Productivity Loss</b> (-) 1,061,642,268
Timber Use:	0		0	<b>Appraised Value</b> = 675,515,900
Productivity Loss:	1,061,642,268		23,800	<b>Homestead Cap</b> (-) 12,873,908
				<b>Assessed Value</b> = 662,641,992
				<b>Total Exemptions Amount (Breakdown on Next Page)</b> (-) 9,369,372
				<b>Net Taxable</b> = 653,272,620

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 4,330,994.96 = 653,272,620 \* (0.662969 / 100)

Certified Estimate of Market Value: 1,737,005,708  
 Certified Estimate of Taxable Value: 653,239,170

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

Property Count: 24,588

HSL - HOSPITAL DISTRICT  
Grand Totals

12/20/2023

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	23	0	0	0
DV1	3	0	23,430	23,430
DV3	1	0	12,000	12,000
DV3S	1	0	10,000	10,000
DV4	8	0	48,000	48,000
DV4S	5	0	24,000	24,000
DVHS	14	0	967,106	967,106
EX	41	0	73,830	73,830
EX-XI	1	0	51,400	51,400
EX-XN	11	0	89,070	89,070
EX-XU	10	0	312,960	312,960
EX-XV	144	0	5,333,725	5,333,725
EX366	2,034	0	150,711	150,711
HS	711	0	0	0
HT	1	66,130	0	66,130
LIH	1	0	3,500	3,500
OV65	316	0	0	0
PC	8	2,203,510	0	2,203,510
<b>Totals</b>		<b>2,269,640</b>	<b>7,099,732</b>	<b>9,369,372</b>

# 2023 CERTIFIED TOTALS

SSL - SCHLEICHER ISD

Property Count: 24,588

Grand Totals

12/20/2023

9:13:40AM

Land	Value			
Homesite:	5,724,359			
Non Homesite:	7,976,350			
Ag Market:	1,092,230,918			
Timber Market:	0	<b>Total Land</b>	(+)	1,105,931,627

Improvement	Value			
Homesite:	103,151,030			
Non Homesite:	217,126,314	<b>Total Improvements</b>	(+)	320,277,344

Non Real	Count	Value		
Personal Property:	559	262,032,430		
Mineral Property:	18,100	48,908,967		
Autos:	0	0		
		<b>Total Non Real</b>	(+)	310,941,397
		<b>Market Value</b>	=	1,737,150,368

Ag	Non Exempt	Exempt		
Total Productivity Market:	1,092,206,658	24,260		
Ag Use:	30,564,390	460	<b>Productivity Loss</b>	(-) 1,061,642,268
Timber Use:	0	0	<b>Appraised Value</b>	= 675,508,100
Productivity Loss:	1,061,642,268	23,800	<b>Homestead Cap</b>	(-) 12,873,908
			<b>Assessed Value</b>	= 662,634,192
			<b>Total Exemptions Amount</b>	(-) 196,501,348
			<i>(Breakdown on Next Page)</i>	

This Jurisdiction is affected by ECO and /or ABMNO exemptions which apply only to the M&O rate.

<b>M&amp;O Net Taxable</b>	=	466,132,844
<b>I&amp;S Net Taxable</b>	=	615,976,844

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	864,714	45,898	361.67	843.14	19		
OV65	22,768,154	6,023,246	31,359.52	39,132.52	288		
<b>Total</b>	<b>23,632,868</b>	<b>6,069,144</b>	<b>31,721.19</b>	<b>39,975.66</b>	<b>307</b>	<b>Freeze Taxable</b>	(-) 6,069,144
<b>Tax Rate</b>	<b>0.7880000</b>						

<b>Freeze Adjusted M&amp;O Net Taxable</b>	=	460,063,700
<b>Freeze Adjusted I&amp;S Net Taxable</b>	=	609,907,700

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE \* (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE \* (INS TAX RATE / 100)) + ACTUAL TAX

$$3,657,023.15 = (460,063,700 * (0.7880000 / 100)) + (609,907,700 * (0.0000000 / 100)) + 31,721.19$$

Certified Estimate of Market Value:	1,736,997,908
Certified Estimate of Taxable Value:	466,040,884

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Property Count: 24,588

SSL - SCHLEICHER ISD  
Grand Totals

12/20/2023

9:13:40AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	23	0	101,828	101,828
DV1	3	0	24,000	24,000
DV3	1	0	12,000	12,000
DV3S	1	0	10,000	10,000
DV4	8	0	48,000	48,000
DV4S	5	0	12,000	12,000
DVHS	14	0	541,986	541,986
ECO	1	149,844,000	0	149,844,000
EX	41	0	73,830	73,830
EX-XI	1	0	51,400	51,400
EX-XN	11	0	89,070	89,070
EX-XU	10	0	312,960	312,960
EX-XV	144	0	5,333,725	5,333,725
EX366	2,034	0	150,189	150,189
HS	711	10,845,921	24,636,561	35,482,482
HT	1	66,130	0	66,130
LIH	1	0	3,500	3,500
OV65	316	0	2,140,738	2,140,738
PC	8	2,203,510	0	2,203,510
<b>Totals</b>		<b>162,959,561</b>	<b>33,541,787</b>	<b>196,501,348</b>

# 2023 CERTIFIED TOTALS

## WPD - PLATEAU WATER DIST

Property Count: 24,588

Grand Totals

12/20/2023

9:13:40AM

Land		Value		
Homesite:		5,724,359		
Non Homesite:		7,976,350		
Ag Market:		1,092,230,918		
Timber Market:		0	<b>Total Land</b>	(+) 1,105,931,627
Improvement		Value		
Homesite:		103,151,030		
Non Homesite:		217,126,314	<b>Total Improvements</b>	(+) 320,277,344
Non Real		Count	Value	
Personal Property:	559		262,032,430	
Mineral Property:	18,100		48,908,967	
Autos:	0		0	
			<b>Total Non Real</b>	(+) 310,941,397
			<b>Market Value</b>	= 1,737,150,368
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,092,206,658		24,260	
Ag Use:	30,564,390		460	<b>Productivity Loss</b> (-) 1,061,642,268
Timber Use:	0		0	<b>Appraised Value</b> = 675,508,100
Productivity Loss:	1,061,642,268		23,800	
			<b>Homestead Cap</b>	(-) 12,873,908
			<b>Assessed Value</b>	= 662,634,192
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 9,368,850
			<b>Net Taxable</b>	= 653,265,342

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 186,180.62 = 653,265,342 \* (0.028500 / 100)

Certified Estimate of Market Value: 1,736,997,908  
 Certified Estimate of Taxable Value: 653,231,892

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

Property Count: 24,588

WPD - PLATEAU WATER DIST  
Grand Totals

12/20/2023

9:13:40AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	23	0	0	0
DV1	3	0	23,430	23,430
DV3	1	0	12,000	12,000
DV3S	1	0	10,000	10,000
DV4	8	0	48,000	48,000
DV4S	5	0	24,000	24,000
DVHS	14	0	967,106	967,106
EX	41	0	73,830	73,830
EX-XI	1	0	51,400	51,400
EX-XN	11	0	89,070	89,070
EX-XU	10	0	312,960	312,960
EX-XV	144	0	5,333,725	5,333,725
EX366	2,034	0	150,189	150,189
HS	711	0	0	0
HT	1	66,130	0	66,130
LIH	1	0	3,500	3,500
OV65	316	0	0	0
PC	8	2,203,510	0	2,203,510
<b>Totals</b>		<b>2,269,640</b>	<b>7,099,210</b>	<b>9,368,850</b>