

COLEMAN COUNTY APPRAISAL DISTRICT



2025 ANNUAL REPORT

INTRODUCTION

The Coleman County Appraisal District is a political subdivision of the State of Texas created on January 1, 1980. The Constitution of the State of Texas, the Texas Property Tax Code, and The Rules of the Texas Comptroller's Property Tax Assistance Division govern the operation of the appraisal district.

MISSION STATEMENT

The mission of the Coleman County Appraisal District is to achieve fair and equitable values among all classes of property by maintaining the highest standards in mass appraisal practices and maintaining accurate and complete property records. We are guided by the goals of providing quality service to the public, developing high-performance employees through continuing education and training, and by efficiently managing district growth through the use of technological tools which expedite the workflow and dissemination of information to the staff, taxing entities, and the public. We are dedicated to serving the citizens of this community.

This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office
- The International Association of Assessing Officers (IAAO)
- The Uniform Standards of Professional Appraisal Practice (USPAP)

GOVERNANCE

The district is governed by a **Board of Directors** with the primary responsibilities to:

- Establish the district's office
- Adopt its operating budget
- Contract for necessary services
- Appoints the Chief Appraiser
- Provide advice and consent to the Chief Appraiser concerning the appointment of the Agricultural Advisory Board
- Approve contracts with appraisal firms selected by the Chief Appraiser to perform appraisals
- Make and adopt general policies on the operations of the district
- Biennially adopt a written plan for the periodic reappraisal of the property within the district

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. The board is appointed by the taxing entities in this district.

The 2025 Coleman County Appraisal District Board of Directors are:

Jay Dalton – Chairman
Josh Hale – Member
Scotty Lawrence – Member
Stacey Mendoza – Vice-Chairman
Richard Horner – Member

The **Chief Appraiser** is the chief administrator of the district and is hired by the Board of Directors. The Chief Appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Appraisal Review Board (ARB) Members are appointed by the Local Administrative District Judge to settle value disputes between the property owner and the district. They serve staggered terms and may serve 3 consecutive terms of 2 years. The Texas Comptroller instructs the board members on their course of duties.

The 2025 Coleman County Appraisal Review Board Members are:

Michael Murray – Chairman
Becky Ogden – Member
Marsha Spinks - Secretary

The **Agricultural Advisory Board** is appointed by the Board of Directors at the recommendation of the Chief Appraiser. This board helps determine typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

The 2025 Coleman County Appraisal District Agricultural Advisory Board Members are:

Jack Knox – Advisor
Kevin McMahon – Chairman
Curtis Skelton – Advisor
Rachel Douglass – Professional Advisor

TAXING JURISDICTIONS

The Coleman County Appraisal District is responsible for appraising properties within the boundaries of Coleman County. The following jurisdictions fall within that scope:

- Coleman County General
- Coleman County Road
- City of Coleman
- City of Novice
- City of Santa Anna
- Coleman Hospital District
- Bangs ISD
- Coleman ISD
- Cross Plains ISD
- Panther Creek CISD
- Santa Anna ISD

PROPERTY APPEALS

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or authorized tax agent may file an appeal with the Appraisal Review Board (ARB) having authority to hear the matter protested. The District schedules these appeals for protest hearings and notifies the protesting party of their scheduled hearing before the ARB.

The ARB members do not work for appraisal districts but rather arbitrate exemptions and appraisal value disputes between property owners and Coleman CAD. The ARB is a body appointed by the local administrative judge. After the hearing, the ARB approves and submits the appraisal records to the Chief Appraiser who then certifies the appraisal roll values to the taxing entities.

BINDING ARBITRATION

Property owners may appeal the Appraisal Review Board decision through binding arbitration as an alternative to filing suit in state district court if the value determined by the ARB does not exceed five million.

LITIGATION

If taxpayers are dissatisfied with the ARB's findings, they can appeal its decision to the district court in Coleman County. Within 60 days of receiving the ARB's written order, the taxpayer must file a petition for review with the district court.

Taxpayers are also required to pay partial taxes, usually the amount of taxes that are not disputed before the delinquency date (February 1). They may ask the court to excuse

them from prepaying taxes; to do so, they must file an oath attesting to their inability to pay the taxes in question and argue that prepaying the taxes restrains their right to go to court on the protest. The court will hold a hearing and decide the terms or conditions of the payment.

METHODS AND ASSISTANCE PROGRAM (MAP)

The Texas Legislature requires the Comptroller to review every appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology at least every two years. These are called MAP reviews. Every appraisal district in Texas gets a review every other year.

REAPPRAISAL PLAN

The Texas Property Tax Code requires a written plan biennially for the periodic reappraisal of all property within the boundaries of our county. The Coleman CAD Reappraisal Plan will follow this schedule:

2026 – Santa Anna ISD; Bangs ISD; Southeast section of the City of Coleman starting from the South side of Walnut Street and the East side of Commercial Street

2027 – Panther Creek CISD; Southwest section of the City of Coleman starting from the South side of Walnut Street and the West side of Commercial Street

2028 – Coleman ISD; Cross Plains ISD; North Section of the City of Coleman starting from the North side of Walnut Street

All city and rural property, commercial property, utilities and personal property will be reappraised in each of the three market areas.

The Coleman CAD contracts with Thomas Y. Pickett & Co. to appraise the utilities, i.e., pipelines, electrical companies, telephone companies, towers, etc.

RATIO STUDY

The primary analytical tool used by the appraisers to measure and improve performance is the ratio study. The district ensures that the appraised values it produces meet the standards of accuracy in several ways. Overall sales ratios are generated for each school district, city, neighborhood, and house classification to allow the appraiser to review general market trends and provide an indication of market change over a specified period of time. The main source used in the ratio study is "Sales Letters". These letters are mailed to each new property owner requesting the price paid for the property. Coleman CAD also uses the Multiple Listing Service for sales information.

AGRICULTURAL PRODUCTIVITY VALUES

The Texas Comptroller is required by law to develop agricultural productivity values for qualifies open-space lands, instead of market value. The Agricultural Advisory Board meets once a year in October to fill out the Texas Farm and Ranch Survey. This information from the survey will be used to develop the Agricultural Productivity Values for Coleman County.

PROPERTY TYPES APPRAISED

The district appraises 12,394 property accounts comprised of residential, commercial, land, and business personal property accounts. The District contracts with Thomas Y. Pickett Co. to appraise 9,240 property accounts comprised of industrial property, oil and gas, other sub-surface interests, water systems, gas distribution systems, electric and telephone companies, railroads, pipelines, cable companies, and industrial personal property in the district.

The Property Tax Assistance Division of the Texas State Comptroller's Office requires properties to be identified by type using a standard identification code. The following represents a summary of property types with the certified values appraised by the district for 2025.

PTAD Classifications	Property Type	Parcel Count	Market Value
A	Single Family Residential	3,473	\$323,771,700
B	Multifamily Residential	26	\$4,098,457
C1	Vacant Lots	1,445	\$13,786,570
D1	Qualified Open-Space Land	5,481	\$2,608,351,340
D2	Farm/Ranch Imps-Qualified	1,934	\$133,450,748
E	Rural Residential Non-Qualified	2,340	\$301,881,097
F1	Commercial Real Property	481	\$51,276,627
F2	Industrial Real Property	17	\$5,532,630
G1	Oil and Gas	8,566	\$5,025,130
J1	Water Systems	1	\$6,670
J2	Gas Distribution Systems	9	9,017,530
J3	Electric Companies	36	\$68,227,390
J4	Telephone Companies	41	\$4,448,170
J5	Railroads	21	\$45,504,480
J6	Pipelines	294	\$9,185,660
J7	Cable Companies	1	\$86,480
J9	Railroad Rolling Stock	2	\$11,039,500
L1	Personal Property Commercial	312	\$19,402,660
L2	Personal Property Industrial	123	\$6,719,310
M1	Mobile Homes Personal Property	102	\$6,935,260
O	Real Estate Inventory	18	\$660,660
S	Special Inventory	9	\$1,298,440
TOTAL MARKET VALUE \$3,629,706,509			

LAND TYPE DESCRIPTION	TOTAL ACRES	MARKET VALUE	AG VALUE
Dryland Crop	167,209	\$591,941,870	\$21,666,240
Improved Pasture	207	\$1,030,950	\$17,390
Native Pasture	584,264	\$1,931,569,780	\$36,172,730
Wildlife	24,026	\$86,857,430	\$1,741,460
TOTALS	775,706	\$2,611,400,030	\$59,597,820

The following is a list of taxable values by taxing units for 2025 and the exemptions administered by the Coleman County Appraisal District:

2025 TAXING UNITS - TAXABLE VALUES AND RATES

Taxing Units	Number of Properties	Taxable Value	Tax Rates
Coleman County General	21,560	\$694,657,315	0.578500
Coleman County Road	21,558	\$676,197,603	0.216900
City of Coleman	3,520	\$177,917,099	0.406391
City of Novice	223	\$5,222,796	0.389711
City of Santa Anna	877	\$42,949,788	0.550193
Coleman Hospital District	21,558	\$704,455,029	0.336091
Bangs ISD	109	\$3,405,948	0.767300
Coleman ISD	11,773	\$247,434,009	0.717100
Cross Plains ISD	295	\$7,298,330	0.757500
Panther Creek CISD	5,124	\$156,588,549	0.796100
Santa Anna ISD	4,121	\$141,517,923	0.700488

TAX EXEMPTION INFORMATION

COUNTY REGULAR HOMESTEAD – 10% OR MINIMUM OF \$5,000

COUNTY ROAD REGULAR HOMESTEAD - 10% OR

A MINIMUM OF \$5,000 PLUS \$3,000 - \$8,000 MINIMUM

SCHOOL DISTRICTS:

REGULAR HOMESTEAD - \$140,000

OVER 65 OR DISABILITY - \$60,000

DISABLED VETERANS' EXEMPTION APPLIES TO ALL TAXING ENTITIES

10-30% Disability - \$ 5,000

31-50% Disability - \$ 7,500

51-70% Disability - \$10,000

71-100% Disability - \$12,000

ALL DISTRICTS GIVE EARLY PAYMENT DISCOUNTS – 3% OCTOBER,
2% NOVEMBER, 1% DECEMBER

SPLIT PAYMENTS - ½ PAYMENT CAN BE MADE IN OCTOBER OR NOVEMBER AND
LAST ½ PAYMENT CAN BE PAID BY JUNE 30TH OF THE FOLLOWING YEAR WITH
NO PENALTY

LEGISLATIVE CHANGES

The 89th Texas Legislature concluded its 140-day regular session after reviewing more than 8,000 filed bills, ultimately passing several hundred and allowing many more to die in committee, calendar backlog, or procedural deadlines. The session was shaped by significant fiscal decisions, substantial debates over tax policy, and increasing legislative scrutiny of local government spending and appraisal district operations.

One of the Legislature's most consequential actions was the adoption of the \$321.3 billion state budget for the 2026–27 biennium. Of that total, approximately \$142 billion represents General Revenue spending, while more than \$100 billion is driven by federal funds, including Medicaid, transportation, and public education allocations. The budget also preserved a historically large balance in the Economic Stabilization Fund (Rainy Day Fund), projected to exceed \$28–30 billion by the end of the biennium.

In addition to the state budget, lawmakers considered dozens of measures aimed at reforming the property tax system. Bills ranged from proposals to fully eliminate school district M&O property taxes—requiring tens of billions of dollars in state replacement revenue—to more targeted legislation adjusting appraisal requirements, ARB procedures, tax notices, voter-approval tax rate calculations, and limitations on local government spending. Several proposals carried significant fiscal notes, including:

- \$12–14 billion proposals for further school M&O compression.
- \$6–8 billion in various homestead exemption expansion bills.
- \$300–500 million in fiscal impacts tied to appraisal and protest system changes, depending on implementation and administrative requirements.
- Measures requiring new local government reporting and transparency systems, with implementation costs ranging from \$5 to \$50 million statewide.

The Legislature also advanced a slate of proposed constitutional amendments, many of which have substantial financial implications. These amendments—expected to go before voters—target topics such as property tax relief, increased homestead exemptions, and structural reforms to statewide funds and local taxation authorities.

Overall, the 89th Legislature's property-tax and local-government agenda reflected a clear shift toward stronger state oversight, limitations on local revenue growth, and increased accountability within appraisal districts and taxing entities. With billions of dollars attached to various tax-related proposals, the session underscored the Legislature's continued focus on reshaping the Texas property tax landscape and redefining the fiscal relationship between the state and its local governments.

DISTRICT INFORMATION

Contact Information: Eva Bush, Chief Appraiser 325-625-4155
Email: ebush@colemancad.net
District Website – colemancad.net

Helpful Information available on the website:

Board of Directors
Appraisal Review Board Members
Agricultural Advisory Board Members
Staff Members
Taxing Entities
Historical Tax Rates
Exemption and Special Use (Ag) Applications
Frequently Asked Questions
Current Press Releases