Jasper County Appraisal District
2025 Annual Report

Introduction

The Jasper County Appraisal District is a political subdivision of the state. 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 operations of the appraisal district.

Mission

The mission of Jasper County Appraisal District is to discover, list and appraise property as accurately, ethically, and impartially as possible to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The effective date of each appraisal is January 1st, unless the property owner has elected to have their business personal property appraised as of September 1st. The district must make sure that each taxpayer is given the same consideration, information, and assistance as the next. 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 Comptroller's Office (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

Governance

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

- Establish the district's office,
- Adopt its operating budget,
- Contract for necessary services,
- Hire the Chief Appraiser,
- 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, and
- 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 concurrent. 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. 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.

ARB members serve two-year staggered terms. They must be certified by the Texas Comptroller as having attended the required training. 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 Agricultural Appraisal Advisory Board is appointed by the Chief Appraiser with the advice and consent of the Board of Directors. The Advisory Board aids the Chief Appraiser in determining typical practices and standards for agricultural and timber land activities in the district.

Taxing Jurisdictions

The Jasper County Appraisal District is responsible for appraising all properties for each of the seventeen taxing jurisdictions that have territory located within the 937 square miles of Jasper County. Following are those taxing jurisdictions with territory located in the district:

- Jasper County
- Jasper ISD
- Brookeland ISD
- Kirbyville CISD
- Buna ISD
- Evadale ISD
- Woodville ISD
- Vidor ISD
- Colmesneil ISD
- City of Jasper
- City Of Kirbyville
- Jasper County ESD #1 (Buna)
- Jasper County ESD #2 (Evadale)
- Jasper County ESD #3 (Kirbyville)
- Jasper County ESD #4 (Jasper)
- Jasper County WCID #1 (Buna)

Property Types Appraised

JCAD staff is responsible for appraising residential, commercial, land, and business personal property. JCAD contracts with Capitol Appraisal to appraise oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district.

The following represents a summary of property types and their certified values for 2025:

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	12798	$1,901,531,493
B	Multi Family Homes	85	$31,288,582
C	Vacant Lot	7705	$166,960,670
D	Land Acreage	8003	$1,862,098,556
E/D2	Farm & Ranch Improvements	6003	$879,673,053
F1	Commercial Real Property	1126	$275,733,195
F2	Industrial Real Property	66	$288,193,259
G	Oil & Gas	9897	$147,123,857
J	Utilities	275	$168,606,442
L1	Commercial Personal Property	1286	$126,849,863
L2	Industrial Personal Property	302	$207,675,876
M1	Tangible Personal Mobile Home	1598	$85,818,130
O	Residential Inventory	282	$2,004,436
S	Special Inventory	39	$7,172,952
X	Total Exempt Property	1565	$1,070,843,095

Property Discovery

The district aggressively seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- Field discovery
- Filed Material/Mechanic's Liens
- Mobile home installation reports
- Electric connection reports
- Advertisements
- Railroad Commission Reports (oil/gas)
- Realtor and Appraisers

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.

Residential Homestead

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on homesites with a maximum of 20 acres:

	STATE MANDATED			OPTIONAL		
County	Regular	Over-65	Disability	Regular %	Over 65	Disability
Jasper County	None	None	None	20%	$22,500	$22,500
Cities						
City of Jasper	None	None	None	None	$10,000	None
City of Kirbyville	None	None	None	None	$10,000	None
Schools						
Jasper ISD	$140,000	$60,000	$60,000	None	$3,340	$3,340
Brookeland ISD	$140,000	$60,000	$60,000	20%	None	None
Kirbyville CISD	$140,000	$60,000	$60,000	None	None	None
Buna ISD	$140,000	$60,000	$60,000	None	None	None
Evadale ISD	$140,000	$60,000	$60,000	20%	None	None
Woodville ISD	$140,000	$60,000	$60,000	None	None	None
Vidor ISD	$140,000	$60,000	$60,000	15%	None	None
Colmesneil ISD	$140,000	$60,000	$60,000	None	None	None
Special						
Jasper County ESD #1	None	None	None	20%	$22,500	None
Jasper County ESD #2	None	None	None	20%	$22,500	None
Jasper County ESD #3	None	None	None	None	$22,500	None
Jasper County ESD #4	None	None	None	None	$22,500	None
Jasper Co WCID #1	None	None	None	None	$10,000	None
Rayburn Country MUD	None	None	None	None	None	None

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.) The City of Jasper, the City of Kirbyville, and Jasper County are the only other taxing entities that offer a ceiling.

All homeowners 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 ten percent per year. However, the market value may still be reflected in the local real estate market.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service-connected disability (as described above), 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 exemptions amount, based upon these ratings, are:

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