

Marion Central Appraisal District

2025 Annual Appraisal Report

Introduction

The Marion Central 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 operation of the appraisal district.

The Marion Central Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property within county boundaries. Prior to the creation of central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units' elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

If you have questions about information contained in this report, contact Ann Lummus, Chief Appraiser/Administrator Email annl@marioncad.org

Mission Statement

The mission of the Marion Central Appraisal District is to discover, list and appraise property accurately, ethically and as impartially as possible in order to estimate the market value of all property within the boundaries of the district, and apply all qualified exemptions to the appropriate properties when the owner completes an application, which has all necessary information for approval of the exemption. The CAD will strive to educate the property owner with their rights and remedies as prescribed by law. The

district must make sure that each property owner is given the same consideration, information, and assistance. 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
The Uniform Standards of Professional Appraisal Practice

This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of The Texas Constitution defines five basic rules for property taxes:

- Property taxes must be equal and uniform.
- Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions". There are limited exceptions to this rule, such as productivity value for agricultural land.
- Each property must have a single appraised value.
- All property is taxable unless federal or state law exempts it from taxation.
- Property owners have the right to reasonable notice of increases in the appraised value of their property.

Governance

The appraisal 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
Hire a 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
Adopt general policies on the operations of the district
Biennially approve 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 Chief Appraiser is the chief administrator of the appraisal district and is hired by the board of directors.

Appraisal Review Board Members are chosen by the local administrative district judge to settle value disputes between the property owner and the appraisal 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 Ag 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.

Taxing Jurisdictions

The Marion Central Appraisal District is responsible for appraising properties within the county boundaries. The following jurisdictions fall within that scope:

- Marion County
- Marion County Hospital District
- City of Jefferson
- Jefferson ISD
- Avinger ISD
- Ore City ISD

Property Types Appraised

The district is comprised of 19,217 real property accounts and 5,526 mineral and industrial accounts. The majority of the land in this area is rural with agricultural or timber qualified production.

CATEGORY CODE TABLE

The following represents a summary of property types appraised by the district for 2025:

PTAD Classifications	Property Types	Property Count	Market Value
A	Single Family Residences	4933	602,987,460
B	Multi-Family Residences	32	7,721,221
C	Vacant Lots	7942	51,833,590
D1	Qualified Ag Land	3614	43,929,890
D2	Non-Qualified Ag Land	622	25,940,312
E	Farm Improvement	1746	167,256,758
F1	Commercial Real Property	241	65,240,592
F2	Industrial Real Property	52	110,910,380
G1	Oil and Gas Properties	2546	23,617,609
J	Utilities Properties	106	92,576,410
L1	Business Personal Property	333	12,561,220
L2	Industrial Personal Property	92	46,888,080
M1	Manufactured Housing	534	29,100,780
O	Residential Inventory	0	0
S	Special Inventory	5	36,230
X	Exempt Property	3697	161,813,202

5 years of Average Market Value - Single Family Residence

	2021	2022	2023	2024	2025
Marion County	73,764	82,620	141,106	149,959	154,842
Marion Co Hospital District	73,764	82,620	141,106	149,959	154,842
City of Jefferson	117,699	124,114	204,166	204,191	209,217
Jefferson ISD	75,520	84,140	145,644	153,451	157,423
Avinger ISD	74,076	91,816	115,098	122,562	163,152
Ore City ISD	47,796	57,261	83,023	108,141	119,930

5 years of Average Taxable Value - Single Family Residence

	2021	2022	2023	2024	2025
Marion County	57,813	63,383	82,791	88,541	92,630
Marion Co Hospital District	72,263	79,233	103,491	110,646	115,756
City of Jefferson	115,979	122,893	151,797	160,340	168,619
Jefferson ISD	41,618	32,700	0	31,134	17,053
Avinger ISD	47,643	50,166	0	24,536	23,947
Ore City ISD	21,307	13,378	0	12,266	7,049

Appraisal Operation Summary

The Marion Central Appraisal District reappraises all property every 3 years by designated area of the district. The reappraisal year is a complete appraisal of properties in the designated area. During a reappraisal, a decision is made on every property and an appraisal notice is sent to all taxpayers required. Tax Year 2025 is scheduled for a reappraisal for the city and subdivisions (RA3). Tax Year 2026 is scheduled for a reappraisal for the West side of the county (RA1). Tax Year 2027 is scheduled for a reappraisal for the East side of the county (RA2).

The district continues to identify, review and appraise properties with new construction throughout the district; locate properties demolished and make appropriate adjustments to those accounts involved; locate and value manufactured housing and calculate an appraised value for those items; review commercial and industrial personal property accounts.

The district conducted an internal ratio study to validate the accuracy of its mass appraisal system with following overall statistical results:

Median Level of Appraisal	1.0017
Weighted Mean	1.0703
Standard Deviation	1.9546
Total Number Sales	518

Based upon the Mass Appraisal standards adopted by the International Association of Assessing Offices, the above statistics indicate that the district's mass appraisal system is accurately and uniformly appraising property.

Property Discovery

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

- City building permits
- File material/mechanics liens
- Mobile home installation reports
- Railroad Commission Reports for oil and gas
- Field inspection discovery

The use of these discovery tools added approximately \$22,628,030 of market value to the appraisal roll for 2025.

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 occurring exemptions are available and described at the Comptroller's web site.

<http://www.window.state.tx.us/taxinfo/proptax/exmptns.html>

Residential homesteads

Entity	General	Over 65	Disability	DVHS
County of Marion	20% or 5,000	Freezes	Freezes	100%
County of Marion Road/Bridge	3,000 & 20% or 5,000	Freezes	Freezes	100%
Marion County Hospital District	None	None	None	100%
City of Jefferson	None	Freezes	Freezes	100%
Jefferson ISD	140,000 & 10% or 5,000	60,000, Freezes	60,000, Freezes	100%
Avinger ISD	140,000	60,000, Freezes	60,000, Freezes	100%
Ore City ISD	160,000	60,000, Freezes	60,000, freezes	100%

Marion County, City of Jefferson, Jefferson ISD, Avinger ISD, and Ore City ISD homestead applications for the 65 and older property owner, the disabled property owner, and surviving spouse of each of those (if the spouse is 55 or older) creates a tax ceiling prohibiting increased taxes on the homestead on existing buildings. Any new additions added to the home site will cause the ceiling to be readjusted in the next tax year. Homestead exemptions are available on up to 20 acres with home.

All homeowners with qualified homesteads are subject to the placement of a homestead cap, which prohibits the increase of taxable value on the homestead property to ten percent per year. Market value can still be reflective of the local real estate market.

Disable Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability, 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 exemption amounts are:

DV Rating	Exempt Amount
10-30%	\$5,000
31-50%	\$7,500
51-70%	\$10,000
71-100%	\$12,000

Other Exemptions

Cemetery Exemptions
 Religious Organizations
 Primarily Charitable Organizations
 Charitable Organizations
 Veteran Organizations

Chapter 11 of the Property Tax Code discusses other allowable exemptions

2025 Exemptions Totals

	Marion Co	Marion Co R&B H	Hospital Dist	City of Jefferson
Less \$2500 Real Property/ \$500 Mineral	227,852	227,852	227,852	5,770
Circuit Breaker Limitation	23,936,329	23,936,329	23,936,329	3,052,140
Freeport	1,597,564	1,597,564	1,597,564	299,644
Abatements	0	0	0	0
TCEQ/Pollution Control	7,426,669	7,426,669	7,426,669	6,533,060
10% Homestead Cap Loss	104,649,328	104,649,328	104,649,328	18,182,838
State Homestead	0	0	0	0
Local Discount (10-100 %)	75,496,650	75,496,650	0	0
Disabled Veteran (1-99%)	1,709,300	1,709,300	1,710,800	301,000
DV 100%	19,404,660	19,404,660	19,404,660	3,286,550
Surviving Spouse of a Service Member	378,770	378,770	378,770	0
Total	234,827,122	234,827,122	159,331,972	31,661,002
Loss due to Ag/Timber Value	582,566,580	582,566,580	582,566,580	7,353,560

	Jefferson ISD	Avinger ISD	Ore City ISD	
Less \$2500 Real Property/ \$500 Mineral	236,302	0	0	
Circuit Breaker Limitation	21,685,019	390	2,250,920	
Freeport	1,597,564	0	0	
Abatements	0	0	0	
TCEQ/Pollution Control	7,426,669	0	0	
10% Homestead Cap Loss	95,753,988	975,380	7,919,960	
Homestead [H,S.] (100,000)	267,606,640	2,049,470	13,693,650	
Over 65 [S] (10,000)	28,703,040	134,620	854,770	
Disabled [B] (10,000)	914,290	0	17,490	
Local Discount	18,590,640	0	0	
Disable Veteran (1-99%)	965,520	2,080	52,180	
DV 100%	4,044,130	0	8,930	
Surviving Spouse of a Service Member	98,770	0	0	
Total	447,622,572	3,161,940	24,797,900	
Loss due to Ag/Timber Value	558,808,850	14,327,450	9,430,280	

Appeal Information

State Law requires the appraisal district to mail “Notices of Appraised Value” to property owners when:

- New property has been included for the first time on the appraisal roll
- Property Ownership changes
- A change in taxable value of \$1,000 or more
- A rendition statement was filed on the property
- Property has been annexed or de-annexed to a taxing jurisdiction

In 2025, the district prepared and mailed:

- 11,161 real property and commercial personal property
- 5,526 mineral/utility/industrial property

From these notices, 486 protests were filed in the district with an additional 365 inquiries.

5 years of Notices Mailed

	2021	2022	2023	2024	2025
Notices Mailed	11,130	16,930	25,708	16,476	16,687

5 years of Informal Protest

	2021	2022	2023	2024	2025
No Change	74	14	50	13	48
Change Value	68	124	605	85	350
Total Informal Protest	142	138	655	98	398
% Informal to Notices Mailed	1.28%	0.08%	2.54%	0.006%	0.024%

5 years of Formal Protest

	2021	2022	2023	2024	2025
Settled	317	230	209	238	243
Withdrew	68	186	155	25	45
Cancelled/No Shows	14	117	135	73	141
ARB Decision	22	49	55	33	20
Filed Arbitration	0	0	0	0	0
Total	421	456	565	374	449

Filed Online					
Settled	219	0	0	0	91
Withdrew	116	0	0	0	48
Cancelled/No Show	8	0	0	0	23
ARB Decision	68	0	0	0	4
Filed Arbitration	0	0	0	0	0

Certified Values

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on July 17, 2025. The values were:

Jurisdiction	Parcel Count	Market Value	Taxable Value
County of Marion	24,743	2,031,659,003	1,045,346,152
Marion Co Hospital District	24,740	2,031,512,983	1,120,841,302
City of Jefferson	2,469	397,443,443	273,921,981
Jefferson ISD	23,127	1,949,277,083	776,276,132
Avinger ISD	131	22,993,080	5,312,010
Ore City ISD	1,482	59,242,820	23,011,170

