

JONES COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2019

The Jones 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 requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Jones 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 local taxing units such as your County, School, Cities, and Hospital District, set a tax rate from your property tax appraisal issued by the Appraisal District. The Jones CAD serves the following taxing units:

| Entity | Market Value | Taxable Value |
|-------------------|---------------|---------------|
| Jones County | 1,454,940,290 | 835,669,392 |
| Abilene ISD | 91,922,250 | 72,247,800 |
| Anson ISD | 337,355,430 | 144,711,550 |
| Clyde ISD | 44,154,100 | 21,785,070 |
| Hamlin ISD | 180,794,070 | 82,077,660 |
| Hawley ISD | 293,592,500 | 179,863,280 |
| Lueders-Avoca ISD | 167,046,750 | 57,020,880 |
| Merkel ISD | 105,104,830 | 50,855,260 |
| Paint Creek ISD | 7,709,850 | 4,618,200 |
| Roby ISD | 6,720,840 | 2,405,950 |
| Stamford ISD | 199,535,250 | 101,297,132 |
| Trent ISD | 21,002,960 | 6,888,770 |
| City of Abilene | 54,120,120 | 40,455,980 |
| City of Anson | 107,089,060 | 78,031,707 |
| City of Hamlin | 78,704,480 | 57,454,230 |
| City of Hawley | 31,916,570 | 22,491,840 |

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|-------------------|-------------|-------------|
| City of Lueders | 8,843,390 | 5,168,960 |
| City of Stamford | 96,440,640 | 77,159,322 |
| Anson Hospital | 226,048,200 | 128,621,990 |
| Hamlin Hospital | 326,488,080 | 161,851,320 |
| Stamford Hospital | 568,971,680 | 332,815,442 |

The District maintains approximately 25,000 parcels with property types of residential, commercial, business, utilities, and pipelines. Our school districts go into various counties such as Haskell, Shackelford, Fisher and Stonewall. Trent, Roby, Paint Creek, Merkel, Clyde, and Abilene schools and Abilene City all come within our county boundaries.

Exemption Data: The district has various exemptions for which taxpayers may qualify, such as the standard residential homestead exemption and the over-65 residential homestead exemption. You may only apply for residence homestead 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 a 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 county and cities have exemptions and tax ceilings limits. 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 in which you reside.

EXEMPTION DATA:

| ENTITY | HOMESTEAD | OVER-65 OR DISABLED |
|-------------------|-------------------------|---------------------|
| Abilene ISD | 25,000 plus 5,000 or 5% | 10,000 |
| Anson ISD | 25,000 | 10,000 |
| Clyde ISD | 25,000 | 10,000 |
| Hamlin ISD | 25,000 | 10,000 |
| Hawley ISD | 25,000 | 10,000 |
| Lueders-Avoca ISD | 25,000 | 10,000 |
| Merkel ISD | 25,000 | 10,000 |

| | | |
|-----------------|--------------|--------|
| Paint Creek ISD | 25,000 | 10,000 |
| Roby ISD | 25,000 | 10,000 |
| Stamford ISD | 25,000 | 10,000 |
| Trent ISD | 25,000 | 10,000 |
| City of Abilene | 5,000 or 15% | 15,000 |
| City of Hawley | | 15,000 |
| City of Lueders | | 5,000 |

| DISABLED VETERANS | AMOUNT | PERCENTAGE |
|-------------------|----------------|------------|
| DV1 | 5,000 | 1-29 |
| DV2 | 7,500 | 30-49 |
| DV3 | 10,000 | 50-69 |
| DV4 | 12,000 | 70 & above |
| DVHS | TOTALLY EXEMPT | 100% |

The DVHS applies only to the General Homestead Exemption

2019 TAX RATES PER ENTITY PER \$100 OF VALUE

| | |
|-------------------|---------|
| Jones County | .674805 |
| Abilene ISD | 1.3214 |
| Anson ISD | 1.2871 |
| Clyde ISD | 1.3297 |
| Hamlin ISD | 1.3450 |
| Hawley ISD | 1.27835 |
| Lueders-Avoca ISD | 1.138 |
| Merkel ISD | 1.1855 |
| Paint Creek ISD | 1.19 |
| Roby ISD | 1.06835 |
| Stamford ISD | 1.37835 |
| Trent ISD | 1.28835 |
| City of Abilene | .7877 |
| City of Anson | 1.19 |
| City of Hamlin | .944565 |

| | |
|-------------------------|----------|
| City of Hawley | .43858 |
| City of Lueders | .53501 |
| City of Stamford | .9813325 |
| Hamlin Hospital | .462645 |
| Stamford Hospital | .406859 |
| Anson Hospital District | .382261 |

Jones CAD's average collection rate is 93.52%. We work with our taxpayers to maximize the collections for the entities. For delinquent taxes, the District offers a plan that taxpayers may pay in monthly payments. Payments may also be submitted by debit or credit cards.

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Jones County Appraisal District endeavors to stay up to date with drought declarations by the governor. When such declarations are made, Jones County Appraisal District does not change eligibility of open-space agricultural land.

The PROPERTY VALUE STUDY

The Texas Property Tax Code requires that all property be appraised at 100% market value. The property value study is conducted biannually by the State Comptroller's Office to estimate the taxable property value in each school district and to measure the performance of appraisal districts. If the appraisal district is within a 10% margin of error, 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. All the school districts in Jones CAD last PVS performed by the State Comptroller's Office was in 2018. The 2018 ratios are shown below by category breakdown. Abilene, Clyde, Merkel, Paint Creek, Roby, and Trent school districts received local value in Jones CAD. Anson, Hamlin, Hawley, Lueders-Avoca, and Stamford school districts did not receive local value and are in the first year of the grace period.

RATIO STUDY ANALYSIS FOR 2018

| CATEGORY | ISD | RATIO |
|--------------------------|-------------------|-------|
| (A) | | |
| Single Family Residences | Abilene ISD | N/A |
| | Anson ISD | .9717 |
| | Clyde ISD | N/A |
| | Hamlin ISD | .8560 |
| | Hawley ISD | .9792 |
| | Lueders-Avoca ISD | .8193 |
| | Merkel ISD | N/A |
| | Paint Creek ISD | N/A |
| | Roby ISD | N/A |
| | Stamford ISD | .9692 |
| | Trent ISD | N/A |

| | | |
|---------------------------------|-------------------|--------|
| (C) Vacant Lots | Abilene ISD | N/A |
| | Anson ISD | N/A |
| | Clyde ISD | N/A |
| | Hamlin ISD | N/A |
| | Hawley ISD | N/A |
| | Lueders-Avoca ISD | N/A |
| | Merkel ISD | N/A |
| | Paint Creek ISD | N/A |
| | Roby ISD | N/A |
| | Stamford ISD | N/A |
| Trent ISD | N/A | |
| (D1) Rural Land | Abilene ISD | N/A |
| | Anson ISD | 1.0561 |
| | Clyde ISD | N/A |
| | Hamlin ISD | 1.0183 |
| | Hawley ISD | 1.1286 |
| | Lueders-Avoca ISD | 1.0623 |
| | Merkel ISD | 1.0923 |
| | Paint Creek ISD | N/A |
| | Roby ISD | N/A |
| | Stamford ISD | 1.0091 |
| Trent ISD | N/A | |
| (E) Non Qualified Acreage | Abilene ISD | N/A |
| | Anson ISD | .7656 |
| | Clyde ISD | N/A |
| | Hamlin ISD | .9700 |
| | Hawley ISD | .8588 |
| | Lueders-Avoca ISD | .8868 |
| | Merkel ISD | 1.0104 |
| | Paint Creek ISD | N/A |
| | Roby ISD | N/A |
| | Stamford ISD | .8172 |
| Trent ISD | N/A | |
| (F1) Commercial | Abilene ISD | N/A |
| | Anson ISD | .8695 |
| | Clyde ISD | N/A |
| | Hamlin ISD | .9201 |
| | Hawley ISD | N/A |
| | Lueders-Avoca ISD | N/A |
| Merkel ISD | N/A | |
| Paint Creek ISD | N/A | |

| | |
|--------------|-------|
| Roby ISD | N/A |
| Stamford ISD | .8903 |
| Trent ISD | N/A |

(G)
Oil, Gas, Minerals

| | |
|-------------------|--------|
| Abilene ISD | N/A |
| Anson ISD | N/A |
| Clyde ISD | N/A |
| Hamlin ISD | N/A |
| Hawley ISD | N/A |
| Lueders-Avoca ISD | N/A |
| Merkel ISD | 1.0033 |
| Paint Creek ISD | N/A |
| Roby ISD | N/A |
| Stamford ISD | N/A |
| Trent ISD | N/A |

(J)
Utilities

| | |
|-------------------|-------|
| Abilene ISD | N/A |
| Anson ISD | .9219 |
| Clyde ISD | N/A |
| Hamlin ISD | .9185 |
| Hawley ISD | .9107 |
| Lueders-Avoca ISD | .9354 |
| Merkel ISD | .9304 |
| Paint Creek ISD | N/A |
| Roby ISD | N/A |
| Stamford ISD | .9250 |
| Trent ISD | N/A |