

Central Appraisal District of Johnson County 2025 Annual Report



Contents

Introduction.....	2
History.....	2
Mission.....	2
2025 Fiscal Year	5
Taxing Jurisdictions.....	6
Appraisal Operation Summary.....	8
Property Types Appraised.....	9
Property Discovery.....	11
Exemption Data.....	12
Residential Homestead	12
Disabled Veterans	12
Surviving Spouse of First Responder.....	12
Freeport	13
Goods-in-Transit	13
Abatements.....	13
Pollution Control	13
Other Exemptions	14
Taxpayer Assistance.....	18
Appeal Information	19
Methods and Assistance Program.....	22
Legislative Changes	23

Introduction

The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. It has been drafted in accordance with the International Association of Assessing Officers (IAAO) Standards on Public Relations, Section 6.5: Annual Reports. This report has been designed to provide the reader a summarization of information which is published and printed in many different formats by the appraisal district. It highlights the results of our appraisal operations, taxpayer assistance programs, financial stewardship, the appeals process, and other statistical information. This report also 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.

History

The Central Appraisal District of Johnson County 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.

Mission

The Central Appraisal District of Johnson County works hard to provide equality and uniformity to the citizens of Johnson County and the 43 entities represented who rely upon our work and expect our operation to be efficient, timely, and accurate. The mission of the Central Appraisal District of Johnson County is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The result is an annual appraisal roll which collectively creates a tax base that taxing jurisdictions utilize to collect revenue for their daily operations and public services. The appraisal district is funded by the taxing jurisdictions based on the amount of taxes levied in each taxing unit. 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; and
- Property owners have the right to reasonable notice of increases in the appraised value of their property.

The appraisal district has a high commitment to customer service, striving to serve Johnson County with professionalism and integrity in all aspects of our operations. 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 State Comptroller's Office (PTAD)

The International Association of Assessing Officers (IAAO)

The Uniform Standards of Professional Appraisal Practice (USPAP)

The appraisal district also works with the State Comptroller's Office PTAD to assure that school districts receive accurate appraisal values for setting the basis for school funding.

Governance

The provisions of the Texas Property Tax Code regulate the legal, statutory, and administrative requirements of the appraisal district. The appraisal district is governed by a nine-member Board of Directors. The Board is composed of appointed and elected directors with five directors appointed by the taxing units that participate in the district, three directors elected by majority vote at a general election, and the County Assessor-Collector serving as an ex officio director. The directors are appointed or elected by the taxing entities of Johnson County. The Board of Directors primary responsibilities are to:

- Establish the appraisal district's office;
- Adopt its annual operating budget;
- Contract for necessary services, including the annual financial audit;
- Hire the Chief Appraiser;
- Appoint Appraisal Review Board Members
- Appoint a Taxpayer Liaison Officer in counties having a population of over 120,000;
- 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.

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 as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation. The Chief Appraiser employs and directs the district's staff, oversees all aspects of the appraisal district operations and performs either directly or through the district staff a variety of duties.

In counties with a population of 120,000 or more, members of the **Appraisal Review Board** are appointed by the Board of Directors. ARB members serve two-year staggered terms. They must be certified by the Texas Comptroller. 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 **Ag Advisory Board** is appointed by the Board of Directors at the recommendation of the Chief Appraiser to aide him in determining typical practices and standards for agricultural activities in the appraisal district.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas as enacted by the Property Taxation Professional Certification Act which was passed by the 68th Legislature. Appraisers are required to register with the Texas Department of Licensing and Regulation (TDLR) and must effectively complete course and exam requirements to become a Registered Professional Appraiser. Once an appraiser has certified as a RPA they must recertify on a biannual basis. Each two-year recertification period must include not less than 30 hours of continuing education credit; including two hours of ethic training, 3.5 hours of USPAP, and a law and rule update course set by the state legislature. They have the responsibility to value the properties assigned and perform fieldwork on the appraisal of real property and commercial personal property.

Chief Appraiser Designations Held:

- Registered Professional Appraiser (RPA)

Staff Appraiser Designations Held:

- Registered Professional Appraiser (RPA) –5
- Level III or Level II Appraiser (working toward RPA) –4

Appraisal practices and operations are regulated by the Constitution of the State of Texas, 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 in this report and on the Comptroller's website at <https://comptroller.texas.gov/taxes/property-tax/>.

Financial Stewardship

The financial goals of the Central Appraisal District of Johnson County reflect the unwavering focus on conservative fiscal stewardship and optimal utilization of financial and personnel resources. The financial process of the appraisal district is presented in two different publications: 1) the approved Financial Budget; and 2) the audited Financial Statements. The first shows what is planned and the second shows what actually happened.

The Financial Budget must be presented to the Board of Directors and the participating taxing entities by June 15th of each year. The Board of Directors holds a public hearing to receive input on the proposed budget which must be adopted no later than September 15th. The Financial Budget outlines operating and maintenance expenditures by category; personnel breakdown with staffing levels, salary ranges and cost of benefits; anticipated capitalized equipment to be purchased; and an estimate of the amount of the budget to be allocated to each taxing entity.

The Financial Statements are audited annually by a CPA in accordance with generally accepted auditing standards. An audit was conducted with a reporting date of July 10, 2025 for the year ended December 31, 2024. This audit was presented to the Board of Directors on July 10, 2025. No material weaknesses or instances of noncompliance were found.

2025 Fiscal Year

Johnson County Market Value	\$36billion
Number of Parcels	404,676

Financial Budget	\$5,127,981
Budget Change from last year	\$126,095
% Budget Change from last year	2.45%

ENTITY FUNDING

From Municipalities	\$1,085,567.02
From School Districts	\$2,831,633.63
From Johnson County	\$1,077,354.81
From Hill College	\$80,245.47
From Special Districts	\$53,179.46

A useful statistic is comparing the appraisal district budget to the total taxes levied by the taxing entities. It reflects how much it costs to generate a dollar of property tax revenue which, in turn, indicates appraisal and operating efficiencies. The Budget / Levy comparison is shown below:

2025 TAX LEVY	2025 BUDGET	% OF LEVY
\$448,728,022.68	\$5,127,981	1.14%

Taxing Jurisdictions

The Central Appraisal District of Johnson County is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within the 734 square miles of Johnson County. Some school districts extend into various surrounding counties. Following are the taxing jurisdictions with territory located in the appraisal district:

COUNTY & EMERGENCY	CITY	SCHOOL	COLLEGE	MUNICIPAL
Johnson County Johnson Co. Lateral Road Johnson County ESD #1	City of Alvarado City of Burleson City of Cleburne City of Crowley City of Godley City of Grandview City of Grand Prairie City of Joshua City of Keene City of Mansfield City of Rio Vista City of Venus	Alvarado ISD Burleson ISD Cleburne ISD Crowley ISD Godley ISD Granbury ISD Grandview ISD Joshua ISD Keene ISD Mansfield ISD Rio Vista ISD Venus ISD	Hill College Alvarado ISD Hill College Cleburne ISD Hill College Godley ISD Hill College Grandview ISD Hill College Joshua ISD Hill College Keene ISD Hill College Rio Vista ISD Hill College Venus ISD	Belmont MUD Big Horn MUD #1 CR 915 MUD Cresson Crossroads MUD #2 Ellis Co. Fresh Water Dist. Prairie Ridge MUD #1A Prairie View MUD Wright Farm MMD

ACCOUNTS BY JURISDICTION – 2025

	Total	Real	Personal	Mobile Home	Utilities	Minerals
Johnson County	404,676	100,910	9,591	5,485	2,023	286,667
Johnson Co. Lateral Rd.	404,676	100,910	9,591	5,485	2,023	286,667
City of Alvarado	11,932	3,035	323	125	24	8,425
City of Burleson*	68,142	16,088	1,753	227	85	49,989
City of Cleburne	46,978	15,303	1,987	151	141	29,396
City of Crowley*	556	56	3	0	2	495
City of Godley	4,148	3,261	192	36	15	644
City of Grandview	1,406	1181	156	35	9	25
City of Joshua	8,536	3,379	365	436	56	4,300
City of Keene	12,562	2,369	236	323	40	9,594
City of Mansfield*	7,809	5,425	239	37	33	2,075
City of Rio Vista	736	585	84	17	12	38
City of Venus*	3,185	2,306	124	6	17	732
Alvarado ISD	50,575	11,549	1003	1,316	240	36,467
Burleson ISD*	85,012	17,855	1,662	485	190	64,820
Cleburne ISD	65,387	22,213	2,213	667	473	39,821
Crowley ISD*	1,595	449	40	0	18	1,088
Godley ISD*	20,912	8,650	399	441	224	11,198
Granbury ISD*	1,917	628	67	3	43	1176
Grandview ISD*	8,861	4,202	252	114	104	4,189
Joshua ISD	49,311	14,713	925	1,251	263	32,159
Keene ISD	8,423	1,971	192	234	40	5,986
Mansfield ISD*	27,477	7,233	407	203	128	19,506
Rio Vista ISD*	2,751	443	171	172	149	1,816
Venus ISD	8,192	991	228	598	73	6,302
Hill College-Alvarado	40,259	1,233	1003	1,316	240	36,467
Hill College-Cleburne	48,145	3,655	2,213	1983	473	39,821
Hill College-Godley	15,740	1,495	399	2424	224	11,198
Hill College-Grandview*	7,503	420	252	2538	104	4,189
Hill College-Joshua	39,117	1,984	922	3,789	263	32,159
Hill College-Keene	10,420	179	192	4023	40	5,986
Hill College-Rio Vista*	6,774	443	171	4195	149	1,816
Hill College-Venus	12,387	991	228	4793	73	6,302
Emergency Serv. Dist. 1	176,647	7,710	2,949	5,067	1,646	159,275
Cresson Crossroads MUD 2	195	107	0	0	0	88
CR 915 MUD	1766	6	0	0	0	1760
Prairie Ridge MMD	0	0	0	0	0	0
Wright Farm MMD	2	2	0	0	0	0

*Johnson County portion

Appraisal Operation Summary

During the 2025 appraisal year, appraisers made on-site inspections of improvements according to the district's 2025-2026 Reappraisal Plan (as adopted September 2024). Any changes are recorded, including characteristics, new home construction, additions, remodels, buildings, barns, pools, or any damage or repairs made to the property. In addition, appraisers utilized the appraisal district's geographic information system (GIS) that maintains cadastral maps and various layers of data along with aerial photography to systematically review all parcels. This task was completed by its target date of March 14, 2025.

The Texas Property Tax Code requires appraisal districts to appraise all property whether residential, commercial, business personal property or minerals at its fair market value as of January 1st. The appraisal district determines the market value of a property using mass appraisal standards and techniques which comply with the 2020-2021 edition of Uniform Standards of Professional Appraisal Practices (USPAP). The same appraisal methods and techniques shall be used in appraising the same or similar kinds of property.

Cost tables for all improvements were reviewed and compared to the January 1st tables contained in the Marshall Swift Valuation Service tables and the appraisal district's cost tables were updated and modified where needed. Neighborhood adjustments were applied where arms-length sales and ratio studies showed were needed.

The appraisal district measures the appraisal level and uniformity of residential properties through the use of appraisal to sale ratio of arms-length sales. The appraisal to sales ratio is calculated by dividing the appraised value by the sale price of the property. Appraisal level statistics include the calculation of the mean, median and aggregate (weighted) mean of the appraisal to sales ratio of the sample population of qualified sales. Ratio studies are conducted on property located within certain neighborhoods or areas. The sale ratio and comparative analysis of sale property to appraised property forms the basis for determining the level of appraisal and market influences and factors for the neighborhood. This information is the basis for updating property valuation for the entire area of property to be evaluated. Properly performed ratio studies are a good reflection of the level of appraisal for the district.

A total of 3,397 arms-length sales were found with a sale date of 1/1/25 through 12/31/25. Of the 3,397 sales in Johnson County, 2,065 were Category A (single-family residential) and 230 were Category E (farm/ranch land). These sales suggest there is still a strong market within Johnson County.

The Central Appraisal District of Johnson County employs the services of Capitol Appraisal Group, an appraisal firm to appraise all minerals, industrial plants, pipelines, industrial personal property and utilities within the boundaries of the appraisal district.

Property Types Appraised

The appraisal district maintains approximately 404,676 parcels with property types of residential, agricultural, industrial, commercial, minerals, utilities and pipelines. The majority of vacant land is rural with agricultural production being the main use. Beginning in 2003, natural gas minerals found in the Barnett Shale contributed a significant amount of economic wealth to Johnson County. Gas production companies operate several gas compressor sites throughout the county. The following represents a summary of property types as established by the Comptroller's office and appraised by the district for 2025 before any exemptions:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family Homes	57,845	17,593,866,775
B	Multi Family Homes	1,084	783,118,484
C	Vacant Land (<5 acres)	11,828	641,880,055
D1	Qualified "Ag" Ranch Land	6,665	2,672,567,247
D2	Qualified "Ag" Improvements	1,615	52,970,823
D3	Qualified "Ag" Farmland	1,903	938,626,995
E	Farm/Ranch Land & Improvements	16,979	3,808,157,703
F1	Commercial Real Property	2,830	1,792,336,681
F2	Industrial Real Property	472	1,045,742,587
G	Oil/Gas/Minerals	178,352	288,749,667
J	Utilities	2,006	1,055,812,484
L1	Commercial Personal Property	4,955	818,643,322
L2	Industrial Personal Property	710	1,845,275,822
M	Mobile Homes	2,378	117,041,777
O	Residential Inventory	2,854	248,935,702
S	Dealer's Special Inventory	217	88,528,810
X	Exempt Property	4,173	2,355,502,596

This chart shows the number of parcels for 2025 in the major categories of Real Property, Personal Property, Utilities and Minerals along with the total parcel count for Johnson County:

PROPERTY CATEGORY

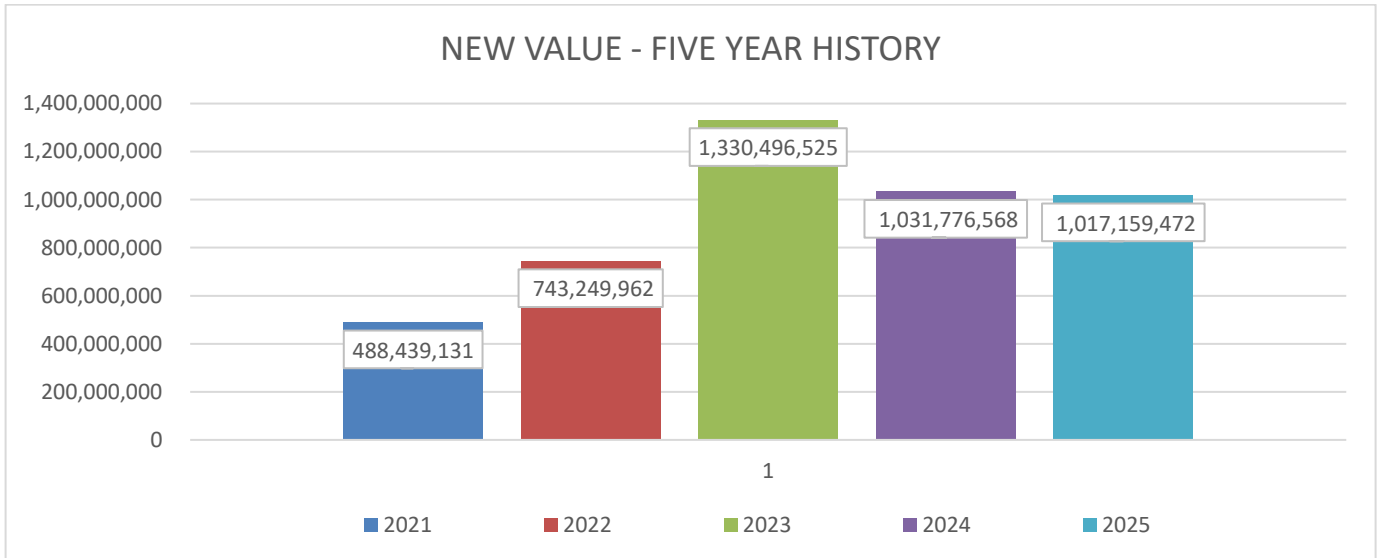
Real Property:	
Residential, Multi-Family, Commercial, Vacant Lots, Rural/Ag Land	100,910
Personal Property:	
Mobile Homes, Business & Industrial Personal Property, Personal Leased & Business Vehicles	9,591
Utilities:	
Telephone, Electric, Gas, Cable, Other Utilities	2,023
Minerals:	
Natural Gas	286,667
TOTAL PARCEL COUNT FOR JOHNSON COUNTY	404,676

Property Discovery

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

- Building permits
- Filed material/mechanic's liens
- Mobile home installation reports
- Septic tank permits
- Electric connection reports
- Pictometry review
- Filed deeds
- MLS listings
- Assumed name filings
- Advertisements
- Railroad Commission reports (oil/gas)
- Visual observation/physical inspection
- Public "word of mouth"
- Plats, land review, maps & surveys

Utilizing these discovery tools 2,576 real parcels were added to the appraisal roll for 2025. This graph illustrates a five-year history of new value which includes residential construction and personal property.



Exemption Data

The appraisal district is responsible for administering qualified exemptions to property owners. An exemption reduces taxable value on a property, which in turn decreases the property owner's tax burden. Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Cumulatively, the total loss due to exemptions and total exempt properties for 2025 is \$1,738,208,418. Some of the most commonly occurring exemptions are described below.

Residential Homestead

A property owner may only apply for a residential homestead exemption on one property in a tax year. A homestead may include up to 20 acres of land actually used in the occupancy of a home. To qualify for a homestead exemption, a property owner must own and reside in the home on January 1st of the tax year. A homestead exemption may be filed late if it is filed no later than one year after the date taxes become delinquent.

Local Homestead Options - Texas law allows each taxing jurisdiction to decide whether to offer a local option exemption based on a percentage of a home's appraised value. Any taxing unit can exempt up to 20 percent of the value of each qualified homestead. No matter what percentage of value the taxing unit adopts, the dollar value of the exemption must be at least \$5,000.

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 reflective of the local real estate market.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service-connected disability, the law provides partial exemptions for any property owned by veterans who are disabled, surviving spouses and surviving children of deceased disabled veterans.

The other partial exemption is for homesteads donated to disabled veterans by charitable organizations at no cost or not more than 50 percent of the good faith estimate of the homestead's market value to the disabled veterans and their surviving spouses.

The exemption amount is determined according to the percentage of service-connected disability.

A disabled veteran who receives 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the United States Department of Veterans Affairs is entitled to an exemption from taxation of the appraised value of the veteran's residence homestead. Surviving spouses of veterans who qualified for this exemption or who would have qualified for this exemption if it had been in effect at the time of the veteran's death are also eligible with certain restriction. The surviving spouse of a member of the U.S. armed services who is killed in action is allowed a total (100 percent) property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the armed services member.

Surviving Spouse of First Responder

Section 11.134 of the Tax Code provides a total property tax exemption for the residence homestead of a surviving spouse of a first responder killed or fatally injured in the line of duty if the surviving spouse has not remarried since the first responder's death. This exemption applies regardless of the date of the first responder's death.

Freeport

Section 11.251 of the Tax Code provides an exemption from taxation of inventory or property that consists of “freeport” goods. Freeport goods are tangible personal property, including goods, wares, merchandise, aircraft parts and ores. The exemption does not apply to oil, natural gas, or liquid or gaseous materials that are immediate derivatives of refining of oil or natural gas. Freeport goods qualify for the exemption if they leave Texas within 175 days from the date they are brought into or acquired in the state. The taxing entities in Johnson County that grant a freeport exemption are: City of Alvarado, City of Burleson, City of Keene, City of Mansfield, Alvarado ISD, Burleson ISD, Crowley ISD, Mansfield ISD, and Emergency Services District #1.

Goods-in-Transit

Section 11.253 provides an exemption from taxation of inventory or property that consists of “goods-in-transit”. Goods-in-transit are tangible personal property, including goods, wares, merchandise, aircraft parts and ores other than oil, natural gas and petroleum products. Goods-in-transit qualify for the exemption if:

- The goods are acquired inside or outside of Texas;
- The goods are warehoused and shipped to another location within or outside of the state within 175 days of being acquired or imported into the state; and
- The goods are stored at a warehouse that is not in any way owned or controlled by the owner of the goods.

The taxing entities that grant a goods-in-transit exemption are: Crowley City, Godley City, Rio Vista City, Burleson ISD, Godley ISD, Grandview ISD, Rio Vista ISD, Venus ISD, Hill College, and Emergency Services District #1.

Abatements

A tax abatement is an agreement between a taxing unit and a property owner that exempts all or part of an increase in the value of real property and/or tangible personal property from taxation for a period not to exceed ten years. Counties, cities, and special districts may enter into tax abatement agreements; school districts may not. Taxing units must adopt guidelines and criteria that govern abatements prior to offering tax abatement agreements. These guidelines and criteria are effective for two years; after which they must be reviewed, revised and re-adopted by the governing body of the taxing unit. There are 6 active tax abatement agreements in Johnson County.

Pollution Control

Property used for pollution control may receive an exemption. The exemption applies to all or part of real and personal property used solely or partly as a facility, device, or method to control air, water, or land pollution. Property not eligible for the exemption include residential; park or scenic land; vehicles; and property owned by a person or company that manufactures pollution control property or provides pollution control services.

To qualify for a use determination, the person or company must apply to the Texas Commission on Environmental Quality (TCEQ) for a permit or permit exemption. TCEQ notifies the Chief Appraiser about the application and determines the proportion of the property that is used for pollution control. Then, TCEQ issues a determination letter to the applicant. The property owner includes the letter with the exemption application to the appraisal district. The Chief Appraiser must accept the letter’s determination as conclusive evidence for the exemption. There are 100 accounts in Johnson County currently receiving the pollution control exemption.

Other Exemptions

Other commonly occurring total exemptions are:

- Cemeteries
- Charitable Organizations
- Community Housing Dev. Orgs
- Economic Dev. Services Orgs.
- Nonprofit Water Supply
- Primarily Charitable Organizations
- Solar/Wind Power
- Special Utility Districts
- Veteran's Organizations
- Youth Development Organizations
- Private Schools
- Religious Organizations

Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

School Districts Exemptions	Alvarado	*Burleson	Cleburne	*Crowley	*Godley	*Granbury
Homestead State Mandated	494,212,198	1,091,910,204	901,263,898	36,079,063	354,061,982	18,143,958
Homestead Local Option	0	0	0	4,401,032	0	0
Over 65 State Mandated	15,420,197	138,954,734	52,121,126	1,606,700	6,962,148	965,000
Over 65 Local Option	0	95,573,696	20,226,931	0	0	0
Disabled Persons State Mandated	861,566	5,634,069	1,703,304	10,000	588,721	20,000
Disabled Persons Local Option	0	3,827,921	0	0	0	0
Disabled Veterans	1,633,248	4,757,167	3,168,479	99,000	1,542,121	56,000
Disabled Veterans-100%	33,990,181	104,214,308	43,963,314	2,219,309	65,940,537	588,399
Surviving Spouse-First Resp/Military	0	0	0	0	0	0
Total Exempt Property	234,325,117	618,150,854	605,417,837	1,150,287	133,076,264	709,451
Abatements	34,481,898	75,485,694	0	0	0	0
Pollution Control	732,999	618,091	28,748,036	54,732	4,198,618	114,539
Freeport	103,090,028	36,921,007	0	0	0	0
Goods-in-Transit	0	0	0	0	0	0
Historic	0	0	0	0	0	0
Low Income Housing	0	0	0	0	0	0
Solar/Wind Power	1,789,035	4,195,867	3,753,902	82,493	1,120,824	21,420
Prorated Exempt Property	0	0	0	0	0	0
Total Exemptions/Deductions	686,211,350	1,462,691,141	1,035,167,433	40,151,297	434,552,865	19,909,316
Other Deductions from Market Value						
Loss due to Agricultural Valuation	542,147,514	146,769,125	1,069,617,994	13,005,171	525,519,461	11,699,586
Loss due to 10% Homestead Cap	233,464,122	195,534,813	177,900,728	18,010,621	92,602,947	19,473,548
Exemptions	*Grandview	Joshua	Keene	*Mansfield	*Rio Vista	Venus
Homestead State Mandated	151,774,336	761,682,959	78,373,375	381,906,131	122,814,745	223,230,110
Homestead Local Option	0	0	0	0	0	0
Over 65 State Mandated	4,960,034	24,807,654	3,013,572	6,578,900	4,216,148	4,470,672
Over 65 Local Option	0	0	0	0	0	0
Disabled Persons State Mandated	185,000	1,198,834	54,540	330,887	203,400	410,560
Disabled Persons Local Option	0	0	0	0	0	0
Disabled Veterans	561,176	3,054,987	180,500	1,844,544	498,214	726,836
Disabled Veterans-100%	9,425,779	75,798,329	2,283,691	157,214,237	6,836,315	9,353,773
Surviving Spouse-First Resp/Military	0	0	0	291,980	0	0
Total Exempt Property	43,913,165	287,068,895	127,170,567	189,771,491	49,394,156	70,627,814
Abatements	0	0	0	0	0	0
Pollution Control	3,708,306	790,749	35,784	491,440	5,244,182	280,883
Freeport	0	0	0	143,199,851	0	0
Goods-in-Transit	0	0	0	0	0	0
Historic	0	0	0	0	0	0
Low Income Housing	0	0	0	0	0	0
Solar/Wind Power	426,109	2,464,969	498,079	1,742,766	87,057	450,628
Prorated Exempt Property	0	0	0	0	0	0
Total Exemptions/Deductions	171,040,740	869,798,481	84,439,541	693,600,736	139,900,061	238,923,462
Other Deductions from Market Value						
Loss due to Agricultural Valuation	365,808,868	413,649,444	7,822,312	80,918,727	208,132,247	188,854,860
Loss due to 10% Homestead Cap	68,754,656	303,462,853	15,803,354	59,164,368	44,127,593	117,549,168

*Johnson County portion only / as of 7/25/25

City Exemptions	Alvarado	*Burleson	Cleburne	*Crowley	*Godley	*Grandview
Homestead State Mandated	0	0	0	0	0	0
Homestead Local Option	630,666	157,827,935	161,552,974	0	40,016,990	0
Over 65 State Mandated	0	0	0	0	0	0
Over 65 Local Option	4,969,586	0	15,637,574	295,750	1,705,000	576,750
Disabled Persons State Mandated	0	0	0	0	0	0
Disabled Persons Local Option	555,000	0	0	0	145,000	26,100
Disabled Veterans	691,240	4,335,050	2,533,672	8,760	520,500	88,000
Disabled Veterans-100%	16,460,769	145,165,983	44,601,256	824,340	29,666,510	1,835,134
Surviving Spouse-First Resp/Military	0	0	0	0	0	0
Total Exempt Property	170,254,634	680,107,994	552,789,767	72,303	99,358,049	35,830,576
Abatements	0	152,803,780	0	0	0	0
Pollution Control	85,041	474,990	13,694,296	0	0	14,477
Freeport	29,627,394	38,919,728	0	0	0	0
Goods-in-Transit	0	0	0	0	0	0
Historic	0	0	0	0	0	0
Low Income Housing	0	0	0	0	0	0
Solar/Wind Power	885,413	4,173,975	3,610,035	0	155,372	159,758
Prorated Exempt Property	0	0	0	0	0	0
Total Exemptions/Deductions	53,905,109	503,701,441	242,075,181	1,128,850	72,209,372	2,700,219
Other Deductions from Market Value						
Loss due to Agricultural Valuation	23,633,684	84,633,265	94,577,881	0	7,609,832	3,916,937
Loss due to 10% Homestead Cap	49,745,681	146,351,430	114,137,173	313,485	6,155,264	15,452,249
Exemptions	Joshua	Keene	*Mansfield	*Rio Vista	Venus	
Homestead State Mandated	0	0	0	0	0	
Homestead Local Option	53,428,205	0	228,648,618	0	0	
Over 65 State Mandated	0	0	0	0	0	
Over 65 Local Option	16,893,991	6,322,573	18,916,442	350,850	1,405,000	
Disabled Persons State Mandated	0	0	0	0	0	
Disabled Persons Local Option	811,322	217,558	250,000	82,500	150,000	
Disabled Veterans	1,010,474	251,359	1,676,605	46,000	419,000	
Disabled Veterans-100%	20,677,126	4,205,267	182,170,930	539,004	10,995,666	
Surviving Spouse-First Resp/Military	0	0	291,980	0	0	
Total Exempt Property	133,027,839	136,367,611	179,972,808	29,921,358	62,780,904	
Abatements	0	0	0	0	0	
Pollution Control	232,096	76,537	164,956	14,910	497	
Freeport	0	0	143,098,471	0	0	
Goods-in-Transit	0	0	0	0	0	
Historic	0	0	0	0	0	
Low Income Housing	0	0	0	0	0	
Solar/Wind Power	853,120	688,524	1,599,890	57,834	122,488	
Prorated Exempt Property	0	0	0	0	0	
Total Exemptions/Deductions	93,906,333	11,761,818	179,972,808	1,091,098	13,092,651	
Other Deductions from Market Value						
Loss due to Agricultural Valuation	38,136,825	8,711,564	16,749,843	317,836	9,760,572	
Loss due to 10% Homestead Cap	49,059,690	24,062,252	23,171,561	7,421,272	18,909,188	

*Johnson County portion only / as of 7/25/25

County, Hill College & Other

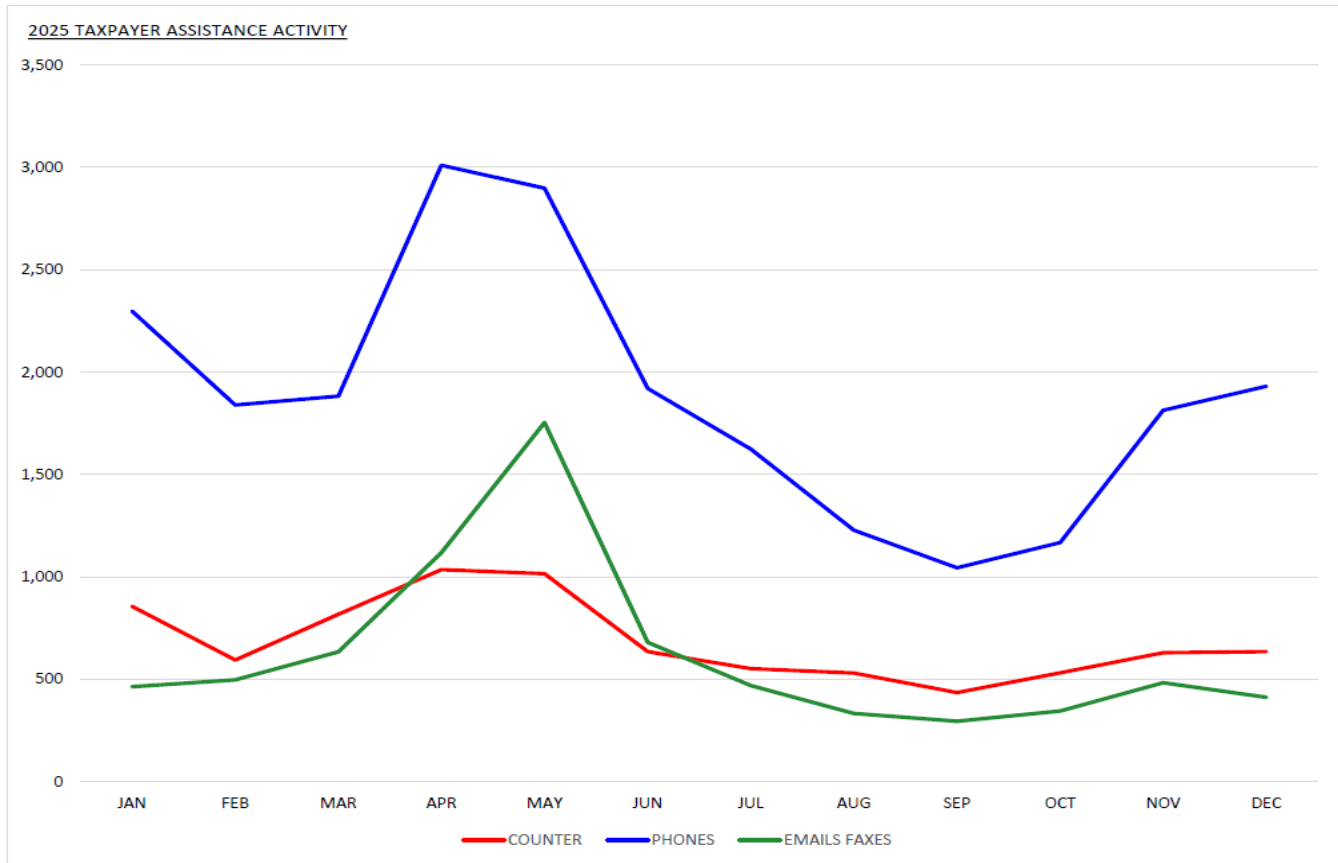
Exemptions	Johnson Co.	Lateral Road	ESD #1	HILL- ALS	Hill - CLS	
Homestead State Mandated	0	0	0	0	0	
Homestead Local Option	699,667,564	788,495,461	138,951,641	25,570,911	45,839,247	
Over 65 State Mandated	0	0	0	0	0	
Over 65 Local Option	163,101,154	163,101,154	103,169,558	19,424,021	36,273,641	
Disabled Persons State Mandated	0	0	0	0	0	
Disabled Persons Local Option	9,270,540	9,270,540	5,817,473	1,192,272	2,399,767	
Disabled Veterans	19,047,661	19,044,362	10,506,434	1,737,420	3,401,309	
Disabled Veterans-100%	674,189,512	670,808,962	302,341,068	48,961,102	65,642,512	
Surviving Spouse-First Resp/Military	529,894	526,894	237,914	0	0	
Total Exempt Property	2,359,423,316	2,359,423,316	942,428,283	234,325,117	605,417,837	
Abatements	109,967,592	109,967,592	34,481,898	34,481,898	0	
Pollution Control	45,018,359	45,018,359	30,684,117	732,999	28,748,036	
Freeport	0	0	129,756,615	0	0	
Goods-in-Transit	0	0	0	0	0	
Historic	0	0	0	0	0	
Low Income Housing	0	0	0	0	0	
Solar/Wind Power	16,970,768	16,970,768	1,874,022	1,530,447	2,809,971	
Prorated Exempt Property	0	0	0	0	0	
Total Exemptions/Deductions	2,359,423,316	1,823,649,466	133,974,645	84,177,647	186,604,615	
Other Deductions from Market Value						
Loss due to Agricultural Valuation	3,573,945,309	3,573,945,309	542,147,514	545,956,941	1,069,617,994	
Loss due to 10% Homestead Cap	1,345,848,771	1,345,848,771	233,464,122	349,250,108	177,900,728	
Exemptions	Hill - GOS	Hill - GVS	Hill - JOS	Hill - KES	Hill - RIS	Hill - VES
Homestead State Mandated	0	0	0	0	0	0
Homestead Local Option	17,815,300	7,807,004	39,728,385	4,187,383	6,481,684	11,554,854
Over 65 State Mandated	0	0	0	0	0	0
Over 65 Local Option	8,072,700	5,609,951	27,788,156	3,566,773	5,333,605	6,383,312
Disabled Persons State Mandated	0	0	0	0	0	0
Disabled Persons Local Option	680,400	215,000	1,583,722	108,079	353,400	595,400
Disabled Veterans	1,616,001	595,642	3,228,473	214,859	563,899	786,500
Disabled Veterans-100%	84,158,648	12,576,774	101,346,748	2,891,625	10,280,976	15,579,427
Surviving Spouse-First Resp/Military	237,914	0	0	0	0	0
Total Exempt Property	133,076,264	43,913,165	287,068,895	127,170,567	49,394,156	70,627,814
Abatements	0	0	0	0	0	0
Pollution Control	4,198,618	3,708,306	790,749	35,784	5,244,182	280,883
Freeport	0	0	0	0	0	0
Goods-in-Transit	0	0	0	0	0	0
Historic	0	0	0	0	0	0
Low Income Housing	0	0	0	0	0	0
Solar/Wind Power	1,130,435	434,986	2,550,728	498,079	87,057	491,066
Prorated Exempt Property	0	0	0	0	0	0
Total Exemptions/Deductions	117,910,016	30,947,663	176,566,961	11,502,582	28,344,803	35,671,442
Loss due to Agricultural Valuation	525,519,461	365,808,868	413,649,444	7,822,312	208,132,247	188,854,860
Loss due to 10% Homestead Cap	92,692,738	68,754,656	303,462,853	15,713,563	44,127,593	117,549,168

Taxpayer Assistance

The Customer Service Department is the first point of contact as taxpayers enter the appraisal district building or call to make general inquiries. Customer service in the appraisal district consists of one-on-one contact with taxpayers in answering their questions. The time spent assisting taxpayers in the supplemental Appraisal Review Board process is also included.

Each year, the appraisal district tracks customer service volumes in the categories of phone calls, counter (in-person inquiries), faxes and email. The graph below illustrates the customer service volume in each of these areas for the months of January - December during 2025.

2025 TAXPAYER ASSISTANCE ACTIVITY



Customer Service contact increases after notices are mailed and the subsequent ARB season during the months of May through July. The customer service volume rises again in October after tax statements are sent by the tax assessor/collector.

Appeal Information

State law requires the appraisal district to mail Notices of Appraised Value to property owners where:

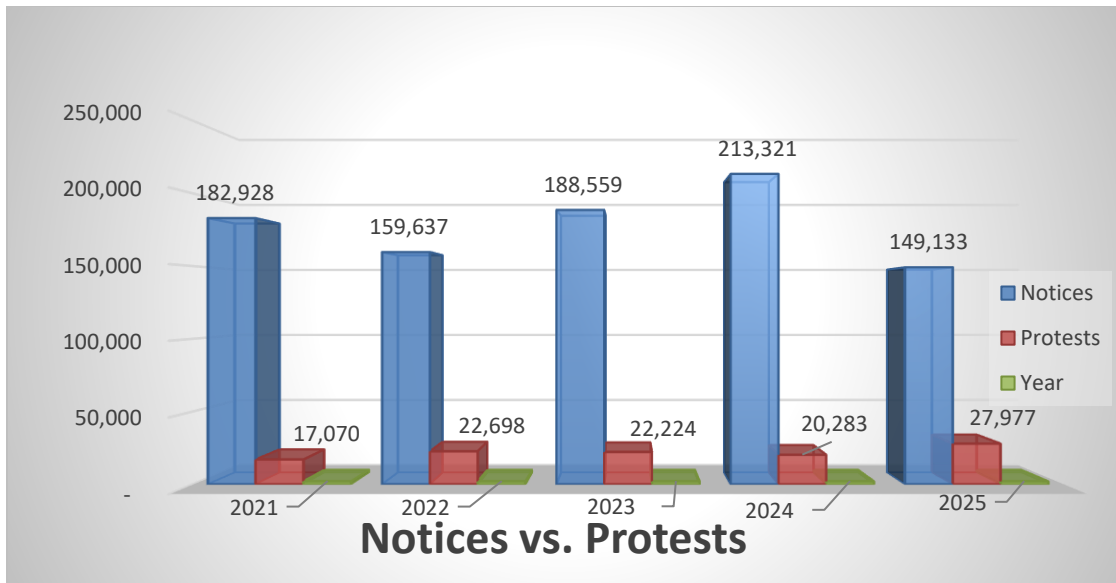
- New property has been included for the first time on the appraisal roll
- There has been an ownership change
- There has been a change in taxable value of \$1,000 or more
- The property filed a rendition statement of the property
- The property has been annexed or de-annexed to a taxing jurisdiction

In compliance with these laws, the appraisal district prepared and delivered 149,133 required notices:

Notice Type	Number
Real estate parcels	51,784
Mobile home parcels	1,968
Commercial & industrial personal property parcels	5,876
Utility parcels	47
Mineral parcels	89,458
Total	149,133

In accordance with the Texas Property Tax Code, Section 41.44, a property owner and/or authorized tax consultant may file an appeal with the Appraisal Review Board (ARB) of Johnson County. The ARB schedules these appeals for protest hearing and notifies the protesting party of their scheduled hearing before the ARB. The ARB hears all of the protested property accounts and then approves and submits an appraisal roll to the Chief Appraiser. The protest process begins around the end of May and concludes by July 20th of each year.

The Chief Appraiser then certifies the appraisal roll to the 38 taxing entities of Johnson County who are served by the appraisal district. The number of protests filed during a typical protest period has averaged approximately 22,050 cases over the last five years. Of the protests filed for 2025, real and business personal property were 58 percent and protests filed on all other accounts were 42 percent. Appraisal district staff resolved 27 percent of these cases through informal hearings with the property owner. The ARB heard 33 percent of the cases filed with 42 percent being withdrawn. The graph below demonstrates a five-year comparison of the number of protests filed in relation to the number of notices mailed.



The Appraisal Review Board is a quasi-judicial body appointed by the Johnson County Board of Directors. Members are charged with the function of providing an impartial review of the appraisal records prepared by the appraisal district. The ARB is empowered to equalize values of all properties in the district in relation to fair market value and hear taxpayer appeals through scheduled hearings for those that dispute their appraised valued. The ARB members do not work for the appraisal district but rather, arbitrate between the taxpayer and the appraisal district to determine market value.

The Appraisal Review Board keeps statistics on the appeals process tracking protests received, scheduled, heard or resolved. From the 2025 notices mailed, there were 27,977 parcels protested with the following characteristics:

Description	Parcel count
Value is over market value	27,973
Value is unequal compared with other properties	27,971
Failure to send required notice	2,154
Other	358
Exemption was denied, modified, or cancelled	1,247
Change of land use	959
Open space land valuation was denied, modified, or cancelled	962
Owner's name is incorrect	1,148
Property should not be taxed in a taxing unit	1,019

Note - multiple reasons may be checked on a notice of protest.

The final results of these protests were:

Description	Protest Count
Protest withdrawn	11,750
Protest settled by informal hearing with appraiser	7,466
Arb hearing scheduled	9,140
Case dismissed for failure (of taxpayer) to appear at hearing	1,013
Arb ordered no change to the appraisal record	4,511
Arb ordered a change to the appraisal record	4,121
Arb hearing pending	79

The ARB made a change to 45 percent of the cases brought before them and did not make a change to 49 percent. 11 percent were the result of property owners failing to appear at scheduled hearings. The average reduction in value received by property owners appearing before the ARB was \$33,444.

Methods and Assistance Program

The Methods and Assistance Program review is conducted in accordance with Tax Code Section 5.10(a), effective January 1, 2010 and related State Comptroller Rule 9.301. As part of the MAP review process the appraisal district is required to submit, in advance of the review, electronic copies of procedures, policies, notices, manuals and related materials necessary for the completion of this review. Comptroller reviewers also collect related information at the time of the on-site review, compare appraisal district records to existing property and locate property using appraisal district maps. The MAP review has four pass/fail questions as shown below. The Comptroller is also required by statute to review appraisal districts for: Governance; Taxpayer Assistance; Operating Procedures; and Appraisal Standards, Procedures and Methodology. The Central Appraisal District of Johnson County successfully passed the mandatory MAP requirements and received a rating of meets all with a score = 100 in each appraisal district activity and no recommendations.

Glenn Hegar
Texas Comptroller of Public Accounts
2024-25 Final Methods and Assistance Program Review
Central Appraisal District Of Johnson County
Current MAP Cycle Chief Appraiser(s): Jim Hudspeth
Previous MAP Cycle Chief Appraiser(s): Jim Hudspeth

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.]

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings:

- Meets All – The total point score is 100
- Meets – The total point score ranges from 90 to less than 100
- Needs Some Improvement - The total point score ranges from 85 to less than 90
- Needs Significant Improvement – The total point score ranges from 75 to less than 85
- Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	17	17	100
Taxpayer Assistance	17	17	100
Operating Procedures	23	23	100
Appraisal Standards, Procedures and Methodology	28	28	100

Legislative Changes

JCAD monitors legislation that may impact appraisal district operations. When new laws are enacted, the district updates records, forms, procedures, and policies as required to ensure compliance with state law.