



Bowie Central Appraisal District

Annual Report

2022

Overview

Bowie Central Appraisal District (Bowie CAD) is responsible for appraising all taxable property in Bowie County Texas. Appraisal responsibilities include:

- Residential
- Commercial
- Vacant land
- Farm and ranch
- Pasture and Timber land
- Business personal property

Bowie CAD contracts out its industrial and mineral properties to Capitol Appraisal. BCAD does not have the qualified staff required to perform appraisals on industrial or mineral interests.

Bowie CAD reappraises all properties in Bowie County every three (3) years. Each year different areas of the county are visually inspected on the ground by appraisers. The appraisal of new construction is performed by Bowie CAD each year; this is performed through city building permits, filed deeds of trust, and where there are no building permits, drive outs of each of the school districts.

Each year in April, appraisal notices are sent to property owners as prescribed by the property tax code. As soon as notices are sent Bowie CAD conducts “informal” reviews of value with concerned taxpayers. Bowie CAD also begins scheduling “formal” hearings as requested by taxpayers before the appraisal review board. Formal hearings run through the middle of July.

Bowie CAD certifies value to the jurisdictions on or before July 25 of each year.

Parcels/Values

For 2022 Bowie County had a total of 64,237 taxable parcels representing 31 jurisdictions with a total market value of \$6,286,331,439.

The values for each category are:

(A) Single family residence	\$3,746,339,906
(B) Multi family residence	\$286,008,322
(C) Vacant land	\$128,980,729
(D) Ag land	\$1,206,888,109
(E) Farm and ranch	\$634,182,468
(F1) Commercial real	\$856,756,490
(F2) Industrial real	\$110,344,702
(G) Mineral	\$5,864,322
(J) Industrial	\$345,668,459
(L1) Commercial personal	\$390,231,277
(L2) Industrial personal	\$441,540,680
((M) Tangible other	\$76,674,368
(O) Residential Inventory	\$8,438,328
(S) Special inventory	\$55,445,985
(Y) Unidentified category	\$0

New Construction

In 2022 Bowie CAD added \$57,527,723 in new construction in all jurisdictions. The breakdown by school district is as follows:

Dekald ISD	\$4,122,227
Hooks ISD	\$1,787,640
Hubbard ISD	\$141,519
Leary ISD	\$1,398,454
Liberty Eylau ISD	\$6,945,072
Malta ISD	\$443,167
Maud ISD	\$1,456,242
New Boston ISD	\$3,877,271
Pleasant Grove ISD	\$10,495,840
Red Lick ISD	\$4,239,401
Redwater ISD	\$10,857,850
Simms ISD	\$4,632,720
Texarkana ISD	\$10,325,989

Appeals Data Points

In 2022 during the informal hearing process Bowie CAD had contact with 315 taxpayers either through walk in visits, phone, or E-mail.

Bowie CAD held 11 days of formal hearings.

Bowie CAD had 467 formal protests filed.

Of those formal protests filed 31 actual hearings were held.

There were 15 hearings that were by affidavit.

The average Real property reduction was \$12,685.

The average commercial property reduction was \$175,840.

Bowie CAD had one (0) gain in value of \$0.

Ratio Studies

After the appraisal roll is certified Bowie CAD prepares a ratio study for all school districts. This study, as well as a study done at the beginning of each year is used in conjunction with studies at the end of the year, in order to help Bowie CAD determine whether changes in cost schedules are warranted for the following year.

The after certification ratio study is as follows for school districts:

Dekalb ISD	.98.63
Hooks ISD	100.
Hubbard ISD	N/A
Leary ISD	N/A
Liberty Eylau ISD	.9933
Malta ISD	N/A
Maud ISD	.9587
New Boston ISD	1.17
Pleasant Grove ISD	.9834
Red Lick ISD	.9539
Red Water ISD	.9736
Simms ISD	.8597
Texarkana ISD	.9531

- N/A – Not enough data to measure or no sales at this time.

Legislative

2022 was a year in which the Texas legislature **did not meet**. Changes and additions to the Property Tax Code by the legislature are listed in the legal opinions on the following pages if the legislature met. Legal opinions were provided by Mc Creary, Veselka, Bragg & Allen P.C. attorneys for Bowie CAD.