Nolan Central Appraisal District
2025 Annual Report

INTRODUCTION

The Nolan Central 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 requirements of the appraisal district.

MISSION

The mission of Nolan Central 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 of the district for ad valorem tax purposes. 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), 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 Agricultural Advisory Board,
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal service 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

Members of the Nolan Central Appraisal District Board of Directors are elected by the taxing units within the boundaries of Nolan County. Each taxing unit may nominate candidates for the Board and casts its allocated votes from the official ballot prepared by the Chief Appraiser. To be eligible to serve, a Board member must be a resident of the appraisal district and must have resided within the district for at least two years immediately preceding the date the member takes office. Board members serve two-year terms beginning January 1 of even-numbered years. There are no statutory limits on the number of terms a Board member may serve.

The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The chief appraiser must be licensed as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing (TDLR).

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aid her in determining typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

The local taxing units such as your County, School, Cities, and Emergency Services District set a tax rate from your property tax appraisal issued by the Appraisal District. The Nolan CAD serves the following taxing units:

Nolan County
City of Blackwell, overlaps into Coke County
City of Sweetwater
City of Roscoe
Blackwell CISD, overlaps into Coke & Taylor County
Sweetwater ISD, overlaps into Fisher County
Roscoe CISD, overlaps into Fisher, Mitchell, & Scurry County
Highland ISD
Nolan County Hospital District
Wes-Tex Groundwater Conservation District
Valley Creek Water Control District
Trent ISD, overlaps into Nolan County

LEGISLATIVE UPDATES

Nolan Central Appraisal District reviews all legislation that may affect the appraisal district's operations. Once laws are passed, NCAD responds in a timely manner updating records, forms, and/or procedures.

- SB 4 – Residence Homestead Exemption: Increased the school district residence homestead exemption from $100,000 to $140.000, applicable to the 2025 tax year.
- SB 23 – Age 65 or Older/Disabled Exemption: Increased the additional school district homestead exemption for homeowners who are age 65 or older or disabled from $10,000 to $60,000, resulting in a total school exemption of up to $200,000 for qualifying homeowners.
- SB 2068 – Confidentiality of Exemption Information: Expanded confidentiality protections for certain information concerning children provided on property tax exemption applications.
- SB 1352 – Exemption and Filing Deadlines: Revised certain filing and extension procedures involving exemptions, renditions and property allocation applications.
- HB 3093 – Property Tax Calculations: Revised requirements for property tax rate calculations and supporting documentation, including the treatment of contested and uncontested taxable values.

PROPERTY TYPES APPRAISED

This District maintains approximately 22,214 parcels with property types of residential, commercial, business, mineral, utilities, and pipelines.

The following represents a summary of the property types in the district

PTAD Property Type

Class		**Parcel Count**	**Market Value**
A	Single-Family Homes	5,316	$540,676,759
B	Multifamily Residential	52	$13,147,008
C1	Vacant Land (Vacant Lots & Land Tracks)	1,659	$10,925,030
C1C	Vacant Land (Business Vacant Lots)	233	$3,785,510
D	"Ag" Land	3,018	$38,292,800
D2	Farm & Ranch Improvements	665	$39,672,080
E	Rural Land, Non-Qualified Open-Space Land & Improvements	1,584	$162,551,450
F1	Commercial Real Estate	789	$186,710,164
F2	Industrial Real Estate	97	$883,772,070
G	Oil/Gas/Minerals	3,832	$34,079,708
J	Real & Tangible Personal Property Utilities	626	$951,266,100
L1	Personal Property Commercial	600	$155,303,030
L2	Personal Property Industrial & Manufacturing	329	$728,386,970
M	Tangible Personal Property	290	$14,154,910
S	Dealer's Special Inventory	8	$3,876,690
X	Exempt Property	3,119	$276,384,350

PROPERTY DISCOVERY

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

- Building Permits
- Pictometry aerial imagery & mapping
- On-site field inspections & property reviews
- Deeds & other records filed with the Nolan County Clerk
- Recorded plats, surveys, and subdivision records
- GIS mapping & parcel data
- Business personal property renditions
- Manufactured home ownership & location records
- Utility connection information, when available
- Sales & real estate market information
- Property owner applications, renditions, & other correspondence
- Observation of new construction, additions, demolitions, and other property changes during routine field work
- Information received from taxing units, property owners, & other governmental agencies

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. 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 ceiling limits. The filing of this application is between January 1st and April 30th. You may file a late homestead exemption if you file it not 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.

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most common occurring exemptions are 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 home sites with a maximum of 20 acres:

ENTITY	HOMESTEAD	OVER-65	DISABLED
Nolan County	n/a	$10,000	n/a
FMKT	$3,000	$10,000	n/a
City of Sweetwater	n/a	$5,000	n/a
City of Roscoe	n/a	$5,000	n/a
City of Blackwell	n/a	n/a	n/a
Sweetwater ISD	$140,000	$60,000 & Freezes	$60,000 & Freezes
Roscoe CISD	$140,000	$60,000 & Freezes	$60,000 & Freezes
Highland ISD	$140,000	$60,000 & Freezes	$60,000 & Freezes
Blackwell CISD	$140,000	$60,000 & Freezes	$60,000 & Freezes
Nolan County Hospital	n/a		n/a
Wes-Tex Groundwater Conservation District	n/a	n/a	n/a
Valley Creek Water Control	n/a	n/a	n/a

For school tax purpose, the over-65, disability, surviving spouse and 100% disabled veteran residential homestead exemption create a tax ceiling prohibiting increased taxes on the homestead on existing buildings. Any new area added to the home site will cause the ceiling to be readjusted and set tot the subsequent tax year.

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 (10%) per year. However, the market value may still be reflective of the local real estate market.

DISABLED VET

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 on property they own based upon the percentage rating as determined by the Department of Veteran's Affairs. Current exemptions amount, as based upon this ratings, are:

DISABLED VETERANS	Amount	Percentage
DV1	$5,000	10%-29%
DV2	$7,500	30%-49%
DV3	$10,000	50%-69%
DV4	$12,000	70% or Greater
DVHS	TOTALLY EXEMPT	100%

*The DVHA applies only to the General Homestead Exemption

The surviving spouse and minor children of a member of the armed services who dies while on active duty will receive a $5,000 exemption. Other commonly occurring exemptions are listed below.

OTHER EXEMPTIONS

Other commonly occurring exemptions are:

- Cemetery Exemptions,
- Religious Organizations,
- Primarily Charitable Organizations, and
- Veteran's Organizations

Other less frequently occurring exemptions are allowable and described in Chapter 11, Property Tax Code.

APPRAISAL NOTICES

State law requires the 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 owner filed a rendition statement of the property, or
- The property has been annexed or de-annexed to a taxing jurisdiction.

For 2025, the district mailed 8,145 notices.

The Chief Appraiser certified market and taxable values to each taxing jurisdiction in July, summarized as follows:

Entity	Certified Market Value	Taxable Value
Nolan County	$4,855,852,251	$2,887,161,444
FMKT	$4,855,647,581	$2,882,128,594
City of Sweetwater	$941,336,569	$722,380,981
City of Roscoe	$117,165,956	$86,625,759
City of Blackwell	$37,891,749	$12,918,789
Sweetwater ISD	$2,220,584,166	$1,464,029,768
Roscoe CISD	$687,354,476	$475,118,378
Highland ISD	$1,171,776,550	$877,704,590
Blackwell CISD	$1,231,390,747	$662,948,701
Nolan County Hospital	$4,579,784,691	$2,688,724,274
Wes-Tex Groundwater Conservation District	$4,549,498,231	$3,561,969,594
Valley Creek Water Control	$127,913,790	$69,664,628

Using the taxable values as certified by the Chief Appraisers and following the requirements of the Truth in Taxation Laws, the taxing jurisdictions adopted the following tax raters per $100 of value:

Nolan County –	0.32909230
FMKT –	0.07094940
City of Sweetwater –	0.51361300
City of Roscoe –	0.76628900
City of Blackwell –	0.08462600
Sweetwater ISD M&O –	0.69330000
Sweetwater ISD I&S –	0.21140000
Roscoe CISD M&O –	0.77050000
Roscoe CISD I&S –	0.06249000
Highland ISD M&O –	0.70070000
Highland LIS I&S –	0.09480000
Blackwell CISD M&O –	0.68220000
Blackwell CISD I&S –	0.25750000
Nolan County Hospital –	0.39535800
Wes-Tex Groundwater Conservation District –	0.00499799
Valley Creek Water Control –	0.03943800

PTAD REVIEWS

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 alternate years. Results of both reviews are available on the Comptroller's website.

The Property Value Study is conducted by the State comptroller's Office to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is within a five percent (5%) margin 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.

2025

Nolan Central Appraisal District Partial

Exemption List

Sec. 11.46. Compilation of Partial Exemptions. Each year the chief appraiser shall compile and make available to the public a list showing for each taxing unit in the district the number of each kind of partial exemption allowed in that year and the total assessed value of each taxing unit that is exempted by each kind of partial exemption. (Enacted by Acts 1979, 66th Leg., Ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., Ch. 13 (H.B. 30), § 45, effective January 1, 1982.)

2025 Nolan County General

Partial Exemption	Count	Local	State
DV	114	$1,247,650	$1,247,650
DV – 100%	80	$13,170,890	$13,170,890
Over 65 (optional)	1634	$15,914,240	$0.00
Total Exemptions	1828	$30,332,780	$14,418,540

*Nolan County does not offer homestead.

2025 Nolan County FMKT

Partial Exemption	Count	Local	State
DV	114	$1,247,590	$1,247,590
DV – 100%	80	$13,170,890	$13,170,890
Homestead (state)	1672	$4,839,510	$4,839,510
Over 65 (optional)	1632	$15,914,240	$0.00
Total Exemptions	3498	$35,172,230	$19,257,990

2025 City of Sweetwater

Partial Exemption	Count	Local	State
DV	70	$763,440	$763,440
DV – 100%	42	$5,482,340	$5,482,340
Over 65 (optional)	1007	$4,949,600	$0.00
Total	1119	$11,195,380	$6,245,780

*City of Sweetwater does not offer homestead.

2025 City of Roscoe

Partial Exemption	Count	Local	State
DV	8	$75,820	$75,820
DV – 100%	8	$907,460	$907,460
Over 65 (optional)	153	$740,840	$0.00
Total	169	$1,724,120	$983,280

*City of Roscoe does not offer homestead.

2025 City of Blackwell

Partial Exemption	Count	Local	State
DV	1	$12,000	$12,000
DV – 100%	0	$0.00	$0.00
Total	1	$12,000	$12,000

*City of Blackwell does not offer homestead or Over 65 homestead exemptions.

2025 Sweetwater ISD

Partial Exemption	Count	Local	State
DV	35	$337,800	$337,800
DV – 100%	18	$2,056,700	$2,056,700
HS	2605	$239,023,000	$239,023,000
B (disabled)	5	$170,640	$170,640
Over 65	388	$17,820,660	$17,820,660
Over 65 (optional)	207	$1,009,070	$0.00
Total	3258	$260,417,870	$259,408,800

2025 Roscoe CISD

Partial Exemption	Count	Local	State
DV	6	$47,300	$47,300
DV – 100%	5	$493,850	$493,850
HS	441	$42,070,770	$42,070,770
B (disabled)	1	$19,980	$19,980
Over 65	78	$3,124,040	$3,124,040
Total	531	$45,755,940	$45,755,940

2025 Highland ISD

Partial Exemption	Count	Local	State
DV	3	$36,000	$36,000
DV – 100%	4	$209,640	$209,640
HS	112	$12,953,250	$12,953,250
B (disabled)	0	$0.00	$0.00
Over 65	28	$1,605,210	$1,605,210
Total	147	$14,804,100	$14,804,100

2025 Blackwell CISD

Partial Exemption	Count	Local	State
DV	5	$76,320	$76,320
DV – 100%	4	$609,200	$609,200
HS	201	$17,507,830	$17,507,830
B (disabled)	0	$0.00	$0.00
Over 65	39	$2,028,730	$2,028,730
Total	249	$20,222,080	$20,222,080

2025 Nolan County Hospital

Partial Exemption	Count	Local	State
DV	114	$1,247,650	$1,247,650
DV – 100%	80	$13,170,890	$13,170,890
Over 65 (optional)	1632	$15,914,240	$15,914,240
Total	1826	$30,332,780	$30,332,780

*Nolan County Hospital does not offer homestead.

2025 Wes-Tex Groundwater Conservation District

Partial Exemption	Count	Local	State
DV	114	$1,253,080	$1,253,080
DV – 100%	80	$13,170,890	$13,170,890
Total	194	$14,423,970	$14,423,970

*Wes-Tex Groundwater does not offer homestead or Over 65 exemptions.

2025 Valley Creek Water Control

Partial Exemption	Count	Local	State
DV	2	$24,000	$24,000
DV – 100%	1	$174,780	$174,780
Total	3	$198,780	$198,780

*Valley Creek Water Control does not offer homestead or Over 65 exemptions.