Kent County Appraisal District

Annual Report 2025

The Kent 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 requirements of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Kent 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 appraisal district is responsible for local property tax appraisal and exemption administration. The local taxing units such as county, school, and city set a tax rate from the property tax appraisal issued by the Appraisal District. The Kent County Appraisal District serves the following taxing units:

Entity	Market Value	Taxable Value
Kent County	**976,852,645**	**478,745,115**
City of Jayton	**32,045,306**	**15,608,996**
Jayton ISD	**844,301,605**	**461,234,435**
Post ISD	**118,050**	**115,050**
Rotan ISD	**84,267,990**	**22,024,160**
Snyder ISD	**43,773,930**	**39,972,480**
Spur ISD	**4,411,890**	**4,246,740**

The values listed above were the certified values sent to the entities in July 2025.

The district maintains approximately 12,707 parcels within the Appraisal District. Below is a breakdown of the parcels by property category according to the descriptive codes required by the Property Tax Division of the Texas Comptroller's office.

CATEGORY CODE	DESCRIPTION	PARCEL COUNT	MARKET VALUE
A	Real residential single family	422	27,021,200
B	Real residential multi-family	0	0
C	Vacant Lots (residential in city)	775	5,619,460
D1	Qualified Ag Land	2174	26,250,900
D2	Non-Qualified Ag Land	121	2,451,760
E	Rural Improvements	343	18,373,940
F1	Real Commercial & Hangars	73	4,635,070
F2	Real Industrial	30	486,223,390
G	Minerals	6037	321,107,699
J	Utilities	96	56,278,180
L1	Commercial personal property	9	315,856
L2	Industrial personal property	57	2,711,910
M1	Mobile Homes	27	1,420,410
M2	Other; tangible personal	0	0
N	Rolling Stock	0	0
S	Special Inventory	0	0
X	Exempt Property	1675	24,925,210

Exemption Data: The district has various exemptions that taxpayers may qualify for; Homestead and Over 65 residential exemption. You may only apply for residence homestead exemption 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 and have a valid Texas ID with the situs of the home as the address unless you hold a commercial driver's license. 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 15. 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 you reside in.

EXEMPTION DATA

		School	City	County	LT RD
MANDATORY	General	$140,000	0	0	$3,000 **
	Over 65	$60,000 *	0	$15,000	$15,000
	Disabled	$60,000 *	Up to 100%	$15,000	$15,000

*Person can only receive EITHER the Disabled Person OR the Over 65 mandatory school exemption, they cannot receive both!

		School	City	County	LT RD
OPTIONAL	General	20% $5,000 min	0	20% $5,000 min	20% $5,000 min
	Over 65	$15,000	0	$15,000 **	$15,000
	Disabled	$15,000	0	$15,000 **	$15,000

**Person receiving the Over65 or Disabled Person Exemptions cannot receive both the optional County exemption AND the mandatory County exemption. The optional exemption overrides the mandatory exemption, so they will only get the optional exemption.

Disabled Veterans	**Amount**	**Percentage**
DV1	5,000	1-30%
DV2	7,500	31-50%
DV3	10,000	51-70%
DV4	12,000	71-99%
DVHS	Totally Exempt	100%

(The DVHS only applies to General Homestead Exemption)

2025 TAX RATES PER ENTITY PER $100 OF VALUE

Kent County General	.741700
Kent County Lateral Road	.150000
Jayton-Girard I.S.D. M&O	.789200
City of Jayton	.947750
OVERLAPPING JURISDICTIONS	
Post ISD – M&O	.681400
Post ISD - I&S	.476900
Spur ISD – M&O	.682200
Spur ISD – I&S	.310300
Snyder ISD	.682200
Snyder ISD – I&S	.060300
Rotan ISD – M&O	.757500
Rotan ISD – I&S	.325000

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Because of Senate Bill 771 there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than normal time period. We will work with our Farmers and Ranchers during the drought.

RATIO STUDY ANALYSIS 2024 from the PVS study conducted by the Comptroller

	Jayton ISD	Snyder ISD	Rotan ISD	Post ISD	Spur ISD
Single Family Residences	n/a	n/a	n/a	n/a	n/a
Oil, Gas & Minerals	1.0111	n/a	n/a	n/a	n/a
Utilities	.947900	n/a	n/a	n/a	n/a
Rural Land	1.2345	n/a	n/a	n/a	n/a
Commercial Personal	n/a	n/a	n/a	n/a	n/a

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 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. Kent County Appraisal District has received local value for all school districts in the county.

Kent CAD received a 100% on the 2025 MAPS Review.

2025 PROTEST SUMMARY:

Protests Filed	302
Settled	102
Withdrawn	182
No Shows	9
Board Ordered Change	2
Board Ordered No Change	7