

Clay County Appraisal District 2026

Annual Report

Introduction

The Clay County Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

Mission Statement

To Provide appraisals used for property tax assessment to all taxing jurisdictions in Clay County at 100 percent of market value, both uniform and equal, while providing professional, courteous and ethical service to the taxpayer. We will abide by the Texas Property Tax Code and its requirements in the operation of the appraisal district.

Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities are:

- 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 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.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors.

Members of the Appraisal Review Board are appointed by the District Judge. ARB members serve two-year staggered terms. They have unlimited terms per population. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Agricultural 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 district.

Taxing Jurisdictions Served

- Clay County
- Bellevue ISD
- Henrietta ISD
- Petrolia CISD
- Midway ISD
- Bellevue City
- Byers City
- Henrietta City
- Petrolia City
- ESD #1
- ESD #2
- Burkburnett ISD
- Bowie ISD
- Gold-Burg ISD
- Windthorst ISD
- Windthorst City

Legislative Changes

There were no legislative changes to the Property Tax Code affecting the appraisal district's operations for 2026 as of the appraisal date and certification of the appraisal rolls to each taxing jurisdiction.

Property Types Appraised

The district is comprised of 22,159 parcels. Of these there are 17,753 real property parcels, 388 business personal property parcels 4,018 and oil, gas, and utilities parcels. Real property parcels consist of residences, commercial buildings, vacant lots and open space land. Business personal property is used by businesses in the production of income (furniture, fixtures, inventory and equipment).

The following represents a summary of property types appraised by the district in 2026.

PTAD	Property Type	Parcels	Market Value	Net Taxable
A	Single Family Homes	4,402	575,789,071	533,630,221
B	Multi Family Homes	19	9,196,710	8,895,950
C	Vacant Land	1,059	10,934,600	9,089,876
D	Ag Land and Improvements	8,294	119,099,670	118,759,620
E	Rural Land and Improvements	2,862	238,962,070	224,652,310
F	Commercial Real Property	271	284,973,370	193,922,840
G	Oil, Gas and Minerals	3,864	41,109,320	40,998,370
J	Utilities	496	248,071,150	240,288,560
L	Commercial Personal Property	484	33,098,790	20,583,260
M	Mobile Homes	544	29,158,600	27,465,220
O	Residential Inventory	5	101,600	101,600
S	Dealers Special Inventory	9	6,603,530	6,603,530
X	Exempt Property	1,709	192,060,270	0
Totals		22,159	1,789,289,801	1,426,780,121

Appraisal Operation Summary

The districts appraisers make field inspections starting in August through May according to its Periodic Reappraisal Plan (as adopted in July 2026). Appraisers inspected properties for condition and property characteristics. Appraisers also inspected for new improvements that were added to the appraisal roll.

New property is discovered several different ways as follows below.

- City building permits
- Mechanics Liens filed in courthouse
- Mobile home installation reports

- Septic tank permits
- Electric connection reports
- Field discovery
- Public word of mouth
- Google Earth Maps

Cost tables for all improvements were reviewed and compared to updated cost information in Marshall Swift Valuation Service tables and updated the cost tables if needed.

The district conducted an internal ratio study to see if modifiers were needed to adjust appraisals to meet sales trends.

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most common exemptions are described below. The amounts below are subtracted from the market value for each jurisdiction before taxes are calculated.

Jurisdiction	General	Over 65	Disability
Clay County	5,000		
Henrietta ISD	140,000	60,000	60,000
Bellevue ISD	140,000	60,000	60,000
Petrolia CISD	140,000	60,000	60,000
Midway ISD	140,000	60,000	60,000
Burkburnett ISD	140,000	60,000	60,000
Bowie ISD	140,000	60,000	60,000
Goldburg ISD	140,000	60,000	60,000
Windthorst ISD	140,000	60,000	60,000
City of Henrietta		5,000	
City of Byers		5,000	
City of Petrolia		5,000	
City of Bellevue		10,000	
City of Windthorst	NONE		
ESD#1	NONE		
ESD#2	NONE		

All Homeowners who qualify for the residential homestead exemption are subject to the placement of the homestead cap on their qualifying which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value will still be reflective of the local real estate market sales trend.

Disabled Veterans

Disabled Veterans that are rated 100% disabled or are unable to work according to the Veterans Affairs will be 100% exempt on their homestead property.

Disabled Veterans are also allowed an exemption on any other property besides their homestead based on the percentage rating as determined by the Veterans Affairs. Current exemptions are as follows.

Percentage Disability	Exemption Amount
10-29%	5,000
30-49%	7,500
50-69%	10,000
70-100%	12,000

If you are a Disabled Veteran that is over 65 in age you will receive an exemption amount of 12,000 no matter what percentage disability you have.

Other Exemptions

Other Common Exemptions are:

- Cemetery Exemptions
- Religious Organizations
- Primarily Charitable Organizations
- Veterans Organizations
- Youth Organizations

The above exemptions are 100% as long as qualifications are met in application process.

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

Appeal Information

Appraisal notices were sent to taxpayers in May of this year. Each taxpayer has the right to appeal the appraised value of their property to the Appraisal Review Board if an agreement cannot be reached with the appraisal district.

From the notices 474 parcels were protested to the ARB.
The final results of these protests were as follows.

• Protest withdrawn by taxpayers	47
• Protest settled with taxpayers	271
• Protests dismissed by ARB for failure to appear	117
• ARB ordered No change after hearing	19
• ARB ordered change after hearing	17
• Joint motion of Disposition of Protest	0
• To be heard	0

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	3,518	6,335.5699	66,571,670			491,964,540	1,057,730		559,593,940	528,448,441	489,347,961
A2	844	899.0928	12,139,820			15,887,000	3,251,730		31,278,550	27,346,016	25,723,446
A3	185	1.9424	237,340			16,519,634	2,824,210		19,581,184	18,535,114	17,117,664
A4	75	60.7824	672,850			871,020	0		1,543,870	1,459,500	1,441,150
A*	4,622	7,297.3875	79,621,680			525,242,194	7,133,670		611,997,544	575,789,071	533,630,221
B1	14	13.9350	179,370			5,662,040	0		5,841,410	5,841,410	5,540,650
B3	2	16.5520	148,680			3,482,210	0		3,630,890	3,355,300	3,355,300
B*	16	30.4870	328,050			9,144,250	0		9,472,300	9,196,710	8,895,950
C1	958	1,367.0758	13,138,380			56,110	0		13,194,490	10,934,600	10,878,640
C*	958	1,367.0758	13,138,380			56,110	0		13,194,490	10,934,600	10,878,640
D1	7,045	562,571.0079	0	53,175,370	2,298,233,440	0	0		2,298,233,440	53,175,370	53,093,750
D2	1,395	0.0000	0			69,407,120	0		69,407,120	65,924,300	65,665,870
D*	8,440	562,571.0079	0	53,175,370	2,298,233,440	69,407,120	0		2,367,640,560	119,099,670	118,759,620
E	15	49.1200	215,250			211,650	0		426,900	426,900	426,900
E1	797	3,590.4250	20,848,580			127,776,500	0		148,625,080	141,615,890	132,380,600
E2	61	487.7050	3,845,220			3,987,710	0		7,832,930	7,014,520	6,969,220
E2M	104	147.2600	893,230			1,115,900	0		2,009,130	1,929,220	1,710,080
E2S	520	838.6442	4,708,570			65,407,370	0		70,115,940	68,273,060	63,723,580
E3	273	2,945.4330	21,227,070			1,739,020	0		22,966,090	19,702,480	19,441,930
E*	1,770	8,058.5872	51,737,920			200,238,150	0		251,976,070	238,962,070	224,652,310
F1	259	482.1415	5,028,710			49,609,880	0		54,638,590	53,695,230	49,674,590
F1	259	482.1415	5,028,710			49,609,880	0		54,638,590	53,695,230	49,674,590
F2	37	394.3630	1,655,340			6,767,920	0	223,392,140	231,815,400	231,278,140	144,248,250
F2	37	394.3630	1,655,340			6,767,920	0	223,392,140	231,815,400	231,278,140	144,248,250
F*	296	876.5045	6,684,050			56,377,800	0	223,392,140	286,453,990	284,973,370	193,922,840
G1	4,018	0.0000	0			0	0	44,694,360	44,694,360	41,109,320	40,998,370
G*	4,018	0.0000	0			0	0	44,694,360	44,694,360	41,109,320	40,998,370
J2	9	7.3800	77,800			60,500	0	5,204,550	5,342,850	5,331,290	5,206,290
J2A	4	0.0000	0			0	0	12,865,070	12,865,070	12,865,070	12,740,070
J3	57	33.8340	341,780			26,560	0	84,244,900	84,613,240	84,519,460	83,804,750
J3A	2	0.0000	0			0	0	27,590	27,590	27,590	27,590
J4	122	37.4500	313,720			269,030	0	6,944,980	7,527,730	7,474,550	5,955,630
J4A	5	0.0000	0			0	0	230,390	230,390	230,390	139,130
J5	16	21.7870	164,480			0	0	33,395,980	33,560,460	33,525,910	33,400,910
J5A	2	0.0000	0			0	0	51,400	51,400	51,400	51,400
J6	223	155.1710	1,020,360			17,500	0	96,877,730	97,915,590	97,611,670	93,078,470
J6A	17	0.0000	0			0	0	4,970,550	4,970,550	4,970,550	4,718,750
J7	7	7.2190	74,150			5,220	0	1,360,210	1,439,580	1,415,570	1,165,570
J8	2	0.0000	0			0	0	1,700	1,700	1,700	0
J8A	2	0.0000	0			0	0	46,000	46,000	46,000	0
J9	2	0.0000	0			0	0	0	0	0	0
J*	470	262.8410	1,992,290			378,810	0	246,221,050	248,592,150	248,071,150	240,288,560
L1	237	0.0000	0			0	20,483,240		20,483,240	20,483,240	13,983,210
L1	237	0.0000	0			0	20,483,240		20,483,240	20,483,240	13,983,210

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2	3	0.0000	0			0	3,460,090		3,460,090	3,460,090	3,007,820
L2A	3	0.0000	0			0	0	52,500	52,500	52,500	47,000
L2C	11	0.0000	0			0	0	1,051,640	1,051,640	1,051,640	257,510
L2D	3	0.0000	0			0	0	59,110	59,110	59,110	25,539
L2G	33	0.0000	0			0	0	2,344,210	2,344,210	2,344,210	2,012,430
L2J	8	0.0000	0			0	0	141,830	141,830	141,830	43,096
L2L	2	0.0000	0			0	0	13,730	13,730	13,730	0
L2M	14	0.0000	0			0	0	710,410	710,410	710,410	512,875
L2P	30	0.0000	0			0	0	1,878,820	1,878,820	1,878,820	34,230
L2Q	44	0.0000	0			0	0	2,903,210	2,903,210	2,903,210	659,550
L2	151	0.0000	0			0	3,460,090	9,155,460	12,615,550	12,615,550	6,600,050
L*	388	0.0000	0			0	23,943,330	9,155,460	33,098,790	33,098,790	20,583,260
M1	585	0.0000	0			163,620	32,875,390		33,039,010	29,158,600	27,465,220
M*	585	0.0000	0			163,620	32,875,390		33,039,010	29,158,600	27,465,220
O	4	39.9110	101,600			0	0		101,600	101,600	101,600
O*	4	39.9110	101,600			0	0		101,600	101,600	101,600
S	7	0.0000	0			0	6,603,530		6,603,530	6,603,530	6,603,530
S*	7	0.0000	0			0	6,603,530		6,603,530	6,603,530	6,603,530
XB	1	0.0000	0			0	400		400	400	0
XU	4	0.0000	0			0	0	130,650	130,650	130,650	0
XV	580	19,914.9073	61,860,660			127,237,210	2,960,000	2,400	192,060,270	192,060,270	0
X*	585	19,914.9073	61,860,660			127,237,210	2,960,400	133,050	192,191,320	192,191,320	0
TOTAL: 22,159		700,418.7092	215,464,630	53,175,370	2,298,233,440	988,245,264	73,516,320	523,596,060	4,099,055,714	1,789,289,801	1,426,780,121

SUMMARY OF 41.41 PROTESTS

Parcel Count *	Reason For Protest
424	Incorrect Appraised (Market) Value
150	Value is Unequal Compared To Other Properties
1	Property Should Not Be Taxed In Jurisdiction
0	Property Should Not Be Taxed In CAD or Tax Unit
3	Failure To Send Required Notice
69	Exemption Was Denied, Modified or Cancelled
16	Ag Use Was Denied, Modified or Cancelled
5	Change in use of Land Appraised as Ag/Timber
11	Incorrect Appraised or Market Value of Land Appraised as Ag/Timber
3	Owner's Name is Incorrect
22	Property Description is Incorrect
110	Other
1	Temporary Disaster Damage Denied or Modified
1	Incorrect Damage Assessment Rating For Temporary Disaster
80	Circuit Breaker Limitation Denied, Modified or Cancelled

* Please Note: Counts listed above may include the same parcel in one or more category.

Parcel Count	Protest Settlement Reason
47	Withdrawn
271	Settled
117	No Shows
19	Board Order NO Change
17	Board Order Change
	Joint Motion Disposition of Protest
	Board Order Joint Motion Disposition of Protest
0	Rejected Due to Late Protest

SUMMARY OF 25.25 PROTESTS

Parcel Count *	Reason For Protest
0	25.25c - Clerical Error Affects Property Owner Liability for Tax Imposed
0	25.25c - Multiple Appraisals of Property in a Tax Year
0	25.25c - Inclusion of Property
0	25.25c - Error of Ownership
0	25.25c - 1 - Error of Omission of Tangible Personal Property
0	25.25d - One Third Over Value
0	25.25d - 1 - One Fourth Over Value
0	25.25h - Incorrect Appraised Value - Joint Motion of Chief & Taxpayer
0	25.25i - Clerical Error Affects Property Owner Liability for Tax Imposed
0	25.25i - Multiple Appraisals of Property in a Tax Year
0	25.25i - Inclusion of Property
0	25.25i - Error of Ownership
0	25.25j - New Owner Acquired Property after Protest Started

474 Total Parcels Protested