



Nolan Central Appraisal District 2026 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 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.

- **HB 9 – Income-Producing Tangible Personal Property Exemption**
Effective Jan. 1, 2026 following voter approval. Increases the exemption for qualifying tangible personal property held or used for the production of income to \$125,000 and modifies related rendition requirements. This directly affects business personal property administration.
- **HB 22 – Intangible Personal Property**
Effective Jan. 1, 2026. Makes all intangible personal property exempt from ad valorem taxation and repeals provisions that previously allowed taxation/appraisal of certain intangible property.
- **HB 1244 – Continued Open-Space Agricultural Appraisal After Transfer**
Effective Jan. 1, 2026. Allows qualified open-space land to continue agricultural appraisal after certain ownership transfers when the new owner continues materially the same use under the conditions in the statute. It also permits certain qualifying late applications without the normal late-filing penalty. This is directly relevant to Nolan CAD's agricultural appraisal program.
- **HB 1399 – Animal Feed Held for Retail Sale**
Effective Jan. 1, 2026 following voter approval. Creates an ad valorem tax exemption for qualifying animal feed held by the owner for sale at retail.
- **HB 2508 – Surviving Spouse of Certain Veterans**
Effective Jan. 1, 2026 following voter approval. Creates a residence homestead exemption for the qualifying surviving spouse of a veteran who died because of a condition or disease presumed under federal law to be service-connected. The Comptroller now identifies this exemption under Tax Code §11.136.
- **HB 2525 – Charitable Organizations Providing Senior Housing**
Effective Jan. 1, 2026. Revises the charitable-organization exemption requirements for certain organizations providing housing and related services to persons age 62 or older.
- **HB 2723 – Cemetery Exemption Without Application in Certain Cases**
Effective Jan. 1, 2026. Requires a chief appraiser to grant the cemetery exemption when no application has been filed if the chief appraiser knows or should know the property qualifies and the property owner cannot be identified.
- **HB 3370 – Late Timberland Applications Following Death of Owner**
Effective Jan. 1, 2026. Requires the chief appraiser to accept certain late qualified-timberland applications following an ownership change caused by the death of an owner and waives the normal late-filing penalty when statutory requirements are met.
- **HB 3424 – Dealer's Heavy Equipment Inventory**
Effective Jan. 1, 2026. This one needed correction from my earlier description. Among other changes, it changes certain heavy-equipment inventory reporting and prepayment requirements from monthly to quarterly and eliminates the requirement that the dealer file a copy of the inventory tax statement with the chief appraiser. It also addresses record retention and transfers of dealer businesses/assets.

- **HB 851 – Chief Appraiser Reporting Requirements**

Effective Jan. 1, 2026. Requires the chief appraiser, by Sept. 1, to report specified residence-homestead information to the Comptroller by school district, including certain elderly/disabled tax limitations and tax deferrals or abatements.

- **SB 467 – Residence Homestead Completely Destroyed by Fire**

Effective Jan. 1, 2026 following voter approval. Creates a temporary exemption for an improvement to a residence homestead that is completely destroyed by fire, was habitable immediately before the fire, and remains uninhabitable for at least 30 days. The owner generally must apply within 180 days of the fire.

- **SB 1951 – Rendition Penalty Notice Procedures**

Effective Jan. 1, 2026. Requires the chief appraiser to deliver notice of a late-rendition/property-report penalty no later than June 1. The notice is generally sent by first-class mail, but certified mail is required when the property was not on the preceding year's appraisal roll. The notice must also accompany the notice of appraised value. The bill also repeals the provision requiring 5% of the penalty to be remitted to the appraisal district.

PROPERTY TYPES APPRAISED

This District maintains approximately 21,723 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	5,337	\$552,424,389
B	Multifamily Residential	50	\$15,712,497
C1	Vacant Land (Vacant Lots & Land Tracks)	1,624	\$10,798,950
C1C	Vacant Land (Business Vacant Lots)	233	\$3,759,630
D	"Ag" Land	3,076	\$928,788,440
D2	Farm & Ranch Improvements	666	\$37,602,990
E	Rural Land, Non-Qualified Open-Space Land & Improvements	1,595	\$167,380,100
F1	Commercial Real Estate	798	\$194,140,428
F2	Industrial Real Estate	102	\$831,788,060
G	Oil/Gas/Minerals	5,239	\$30,177,230
J	Real & Tangible Personal Property Utilities	673	\$1,029,661,958
L1	Personal Property Commercial	733	\$145,943,370
L2	Personal Property Industrial & Manufacturing	316	\$660,119,920
M	Tangible Personal Property	277	\$13,266,790
S	Dealer's Special Inventory	8	\$4,837,070
X	Exempt Property	996	\$281,432,130

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	\$10,000	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 these 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 2026, the district mailed 12,675 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	\$4,907,754,252	\$2,880,086,304
FMKT	\$4,907,754,252	\$2,875,386,014
City of Sweetwater	\$954,929,167	\$713,523,419
City of Roscoe	\$119,433,771	\$86,766,041
City of Blackwell	\$38,389,280	\$13,832,219
Sweetwater ISD	\$2,199,730,408	\$1,325,946,873
Roscoe CISD	\$649,445,535	\$416,190,606
Highland ISD	\$1,243,697,630	\$920,836,900
Blackwell CISD	\$1,194,492,469	\$704,431,165
Nolan County Hospital	\$4,892,630,724	\$2,680,722,779
Wes-Tex Groundwater Conservation District	\$4,892,457,854	\$3,518,400,679
Valley Creek Water Control	\$156,167,710	\$91,941,560

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 rates per \$100 of value:

Nolan County	0.349522
FMKT	0.073947
City of Sweetwater	0.548303
City of Roscoe	0.817024
City of Blackwell	0.084626
Sweetwater ISD M&O	0.693300
Sweetwater ISD I&S	0.239100
Roscoe CISD M&O	0.763700
Roscoe CISD I&S	0.062600
Highland ISD M&O	0.694600
Highland LIS I&S	0.090200
Blackwell CISD M&O	0.675400
Blackwell CISD I&S	0.257500
Nolan County Hospital	0.395358
Wes-Tex Groundwater Conservation District	0.005550
Valley Creek Water Control	0.038519

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.

2026
Nolan Central Appraisal District Partial
Exemption List

Texas Property Tax Code §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 tax year and the total assessed value of each taxing unit that is exempted by each kind of partial exemption.

2026 Nolan County General

Partial Exemption	Count	Local	State
DV	110	\$1,181,590	\$1,181,590
DV – 100%	90	\$16,759,570	\$16,759,570
Over 65 (optional)	1659	\$16,167,170	\$0.00
Total Exemptions	1859	\$34,108,330	\$17,941,160

*Nolan County does not offer homestead.

2026 Nolan County FMKT

Partial Exemption	Count	Local	State
DV	110	\$1,181,380	\$1,181,380
DV – 100%	90	\$16,759,570	\$16,759,570
Homestead (state)	1628	\$4,700,500	\$4,700,500
Over 65 (optional)	1659	\$16,167,170	\$0.00
Total Exemptions	3487	\$38,808,620	\$22,641,450

2026 City of Sweetwater

Partial Exemption	Count	Local	State
DV	67	\$704,610	\$704,610
DV – 100%	47	\$7,844,040	\$7,844,040
Over 65 (optional)	1018	\$4,995,280	\$0.00
Total	1132	\$13,543,930	\$8,548,650

*City of Sweetwater does not offer homestead.

2026 City of Roscoe

Partial Exemption	Count	Local	State
DV	7	\$64,010	\$64,010
DV – 100%	9	\$1,333,440	\$1,333,440
Over 65 (optional)	151	\$734,170	\$0.00
Total	167	\$2,131,620	\$1,397,450

*City of Roscoe does not offer homestead.

2026 City of Blackwell

Partial Exemption	Count	Local	State
DV	1	\$12,000	\$12,000
DV – 100%	1	\$16,160	\$16,160
Total	2	\$28,160	\$18,160

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

2026 Sweetwater ISD

Partial Exemption	Count	Local	State
DV	36	\$328,830	\$328,830
DV – 100%	27	\$3,845,700	\$3,845,700
HS	2605	\$247,625,930	\$247,625,930
B (disabled)	9	\$314,090	\$314,090
Over 65	432	\$20,181,390	\$20,181,390
Over 65 (optional)	249	\$1,211,420	\$0.00
Total	3358	\$273,507,360	\$272,295,940

2026 Roscoe CISD

Partial Exemption	Count	Local	State
DV	5	\$37,800	\$37,800
DV – 100%	5	\$696,080	\$696,080
HS	432	\$42,041,860	\$42,041,860
B (disabled)	1	\$19,980	\$19,980
Over 65	78	\$3,303,660	\$3,303,660
Total	521	\$46,099,380	\$46,099,380

2026 Highland ISD

Partial Exemption	Count	Local	State
DV	2	\$24,000	\$24,000
DV – 100%	4	\$255,160	\$255,160
HS	115	\$13,577,970	\$13,577,970
B (disabled)	0	\$0.00	\$0.00
Over 65	33	\$1,849,370	\$1,849,370
Total	154	\$15,706,500	\$15,706,500

2026 Blackwell CISD

Partial Exemption	Count	Local	State
DV	4	\$64,320	\$64,320
DV – 100%	4	\$615,810	\$615,810
HS	201	\$18,322,880	\$18,322,880
B (disabled)	0	\$0.00	\$0.00
Over 65	43	\$2,232,250	\$2,232,250
Total	252	\$21,235,260	\$20,222,080

2026 Nolan County Hospital

Partial Exemption	Count	Local	State
DV	110	\$1,181,590	\$1,181,590
DV – 100%	90	\$16,759,570	\$16,759,570
Over 65 (optional)	1659	\$16,167,170	\$0.00
Total	1859	\$34,108,330	\$17,941,160

*Nolan County Hospital does not offer homestead.

2026 Wes-Tex Groundwater Conservation District

Partial Exemption	Count	Local	State
DV	110	\$1,185,460	\$1,185,460
DV – 100%	90	\$16,759,570	\$16,759,570
Total	200	\$17,945,030	\$17,945,030

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

2026 Valley Creek Water Control

Partial Exemption	Count	Local	State
DV	2	\$24,000	\$24,000
DV – 100%	1	\$174,310	\$174,310
Total	3	\$198,310	\$198,310

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