

2026

GLASSCOCK COUNTY APPRAISAL DISTRICT

Annual Report

IAAO Standard on Public Relations - 6.5 Annual Reports - Local, state, and provincial agencies should prepare annual reports summarizing activities and accomplishments and providing statistical information. These reports can be used to maintain an historical record of property and property tax data.



2026 Annual Report

The Texas Legislature created the Glasscock County Appraisal District in 1981. The Texas Property Tax Code, the Rules of the Texas Comptroller's Property Tax Assistance Division, and the State of Texas Constitution govern the appraisal district's operations. The appraisal district is a local government political subdivision of the state responsible for appraising property within county boundaries.

A Board of Directors governs the Glasscock County Appraisal District. Members are appointed by the taxing units within the district's boundaries and must live within the district for two years before serving on the board.

The Board of Directors appoints the Chief Appraiser and is the chief administrator of the Appraisal District. The Appraisal District is responsible for local property tax appraisal and exemption administration while following the laws and guidelines established under the property tax system as laid forth by:

- ◆ The International Association of Assessing Officers (IAAO)
- ◆ The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)
- ◆ The Uniform Standards of Professional Appraisal Practice (USPAP)

My professional staff and I are committed to providing timely and accurate appraisal services. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become Registered Professional Appraisers.

Our goal is to assist all taxpayers with the highest level of professionalism and integrity. Our hard work and dedication provide timely certification of our appraised values to the taxing units. In addition, the property taxes generated from these appraisals provide an essential revenue source to support Glasscock County, Glasscock County ISD, and the Glasscock Groundwater Conservation District.

Thank you for reviewing the 2025 Annual Report. I hope it provided insight into the operations of the Glasscock County Appraisal District.

Sincerely,
Scott Smetana, RPA, CCA
Chief Appraiser
Email: info@glasscockcad.org
Phone: (432)203-2215

2026 Certified Values

Glasscock County

Total Market Value	\$9,873,452,276
Total Taxable	\$9,063,120,398

Glasscock GCD

Total Market Value	\$7,422,547,364
Total Taxable	\$6,902,984,207

Glasscock ISD

Total Market Value	\$7,422,547,364
Total M& O Taxable Value	\$6,706,002,235
Total I&S Taxable Value	\$6,880,004,595
Value Lost-Chapter 313	\$199,679,827

The District maintains about 249,767 parcels, including residential, commercial, business, mineral, utility, and pipeline property types.

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 a residential homestead exemption on one property in a tax year. A homestead may include up to 20 acres of land you use in your home's residential use (occupancy). To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units, such as counties and cities, have exemptions and tax ceiling limits. You may file these applications between January 1 and April 30. You may file a late homestead exemption if you file no later than one year after the date taxes become delinquent. You may also file 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.

Glasscock County

Homestead Amount	Over-65 Amount	Over-65 Surv Spouse Amount	Disabled Person Amount	Disabled Surv Spouse Amount	Local Of %	FRZN TX Ceiling
					20 %	No

**Glasscock
GCD**

Homestead Amount	Over-65 Amount	Over-65 Surv Spouse Amount	Disabled Person Amount	Disabled Surv Spouse Amount	Local Of %	FRZN TX Ceiling
					20 %	No

**Glasscock
ISD**

Homestead Amount	Over-65 Amount	Over-65 Surv Spouse Amount	Disabled Person Amount	Disabled Surv Spouse Amount	Local Of %	FRZN TX Ceiling
\$140,000	\$60,000	\$60,000	\$60,000	\$60,000	20 %	Yes

Note: A person can receive an Over-65 or Disabled Person Exemption, but not both.

Disabilities	Percentage	Amount
DV1	Disability of 10 % to 29 %	\$5,000
DV2	Disability of 30% to 49%	\$7,500
DV3	Disability of 50% to 69%	\$10,000
DV4	Disability of 70% or more	\$12,000
DVHS	100 % or unemployable	Exempt

Note: A 100% disabled veteran who qualifies for the \$12,000 exemption under Property Tax Code Section 11.22 may apply the \$12,000 exemption to another property they own other than their residence homestead.

Code	Category Name	Description
A	Real Property: Single-family Residential	Houses, condominiums, and mobile homes are located on the land owned by the occupant.
B	Real Property: Multifamily Residential	Residential structures containing two or more dwelling units belonging to one owner. This category includes apartments but does not include motels or hotels.
C1	Real Property: Vacant Lots and Tracts	Unimproved land parcels are usually located within or adjacent to cities with no minimum or maximum size requirement.
C2	Real Property: Colonial Lots and Tracts	Properties may not be sold under Chapter 232 of the Texas Local Government Code.
D1	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1.
D2	Real Property: Non-Qualified Land	Acreage that is not qualified for productivity valuation and is rural.
E	Real Property: Rural Land Not Qualified for Open-space	Improvements associated with land reported as Category D property, including all houses, barns, sheds, silos, garages, other enhancements related to farming or ranching, and land separated from a larger tract for residential purposes.
F1	Real Property Commercial	Land and improvements devoted to sales, entertainment, or services to the public are included in Category J. Utility property is excluded.
F2	Real Property: Industrial	Land and improvements are devoted to developing, manufacturing, fabrication, processing, or storing a product, except for utility properties in Category J.
G	Oil, Gas, and Other Minerals	Producing and non-producing wells, all other minerals, mineral interests, and equipment used to bring the oil and gas to the surface, not including surface rights.

H1	Tangible Personal Property: Personal Vehicles Not Used for Business Purposes	Privately owned automobiles, motorcycles, and light trucks are not used to produce income.
H2	Tangible Personal Property: Goods in Transit	Personal property stored under a contract of bailment by a public warehouse operator and identified by Tax Code Section 11.253.
J	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TX companies, and other utility companies.
L1	Personal Property: Commercial	Commercial businesses use all tangible personal property to produce income, including fixtures, equipment, and inventory.
L2	Personal Property: Industrial	An industrial business uses all tangible personal property to produce income, including fixtures, equipment, and inventory.
M	Mobile Homes and Other Tangible Personal Property	Taxable personal property does not include other categories, such as mobile homes on land owned by someone else. It may also include privately owned aircraft, boats, travel trailers, motor homes, and mobile homes on rented or leased land.
N	Intangible Personal Property	All taxable intangible property not otherwise classified.
O	Real Property: Residential Inventory	Residential real property inventory is held for sale and appraised as Tax Code Section 23.12 provides.
S	Special Inventory	Specific property inventories of businesses that sell items to the public. State law requires the appraisal district to appraise these inventory items based on the business's total annual sales in the prior tax year. Category S properties include dealers' motor vehicle inventory, dealer's heavy equipment inventory, dealers' vessels, outboard motor inventory, and retail manufactured housing inventory.
X	Exempt Property	Exempt Property must meet the qualifications in the law, mainly the Tax Code.

The Property Value Study

The State Comptroller's Office conducts the property value study to estimate the taxable property value in each school district and measure the appraisal districts' performance. If the appraisal district is within a 5% margin of error, the State Comptroller will certify the local value to the Commissioner of Education. Additionally, the study's findings are incorporated into the state's school funding formula for allocating state aid.

2025 Property Value Study Summary

Category	2025 CAD Value	2025 WTD Mean Ratio	2025 PTAD Value Estimates	2025 Valued Assigned
A. Single-Family Residences	5,194,339	*	5,194,339	5,194,339
B. Multi-Family Residences	0	*	0	0
C. Vacant Lots	267,046	*	267,046	267,046
C2. Colonial lots	0	*	0	0
D1. Acres-qualified open space land	17,404,519	*	17,404,519	17,404,519
D2. Farm/Ranch Imp	9,005,289	*	9,005,289	9,005,289
E. Rural non-qualified	51,052,052	*	51,052,052	51,052,052
F1. Commercial Real	11,984,712	*	11,984,712	11,984,712
F2. Industrial Real	1,449,326,703	*	1,449,326,703	1,449,326,703
G. Oil, Gas, Minerals	6,724,212,630	1.0437	6,724,212,630	6,724,212,630
J. Utilities	923,677,462	.9433	923,677,462	923,677,462
L1. Commercial Personal	1,807,013	*	1,807,013	1,807,013
L2. Industrial Personal	295,756,955	*	295,756,955	295,756,955
M1. Mobile Homes	2,177,376	*	2,177,376	2,177,376
O. Residential Inventory	0	*	*	*
S. Special Inventory	0	*	*	*
Subtotal	9,491,866,096	0	9,491,866,096	9,491,866,096
Less Total Deductions	540,950,478	0	540,950,478	540,950,478
Total Taxable Value	8,950,915,618	0	8,950,915,618	8,950,915,618

*= Not Available

Legislative Changes

Please refer to the Legislative Changes tab.