

2025 Annual Report



Falls County Appraisal District

Taxing Jurisdictions

The Falls County Appraisal District is responsible for appraising approximately 19,914 real estate and personal property for each taxing jurisdiction located in Falls County. Falls County comprises of 774 square miles and consists of the following taxing entities (9 entities are from outlier counties):

Falls County	Schools
	Bremond ISD
Cities	Bruceville-Eddy ISD
City of Bruceville-Eddy	Chilton ISD
City of Golinda	Groesbeck ISD
City of Lott	Lorena ISD
City of Marlin	Marlin ISD
City of Rosebud	Mart ISD
	Riesel ISD
Special Districts	Robinson ISD
Elm Creek Water Shed	Rosebud-Lott ISD
Emergency Service Districts 1, 2 & 3	Troy ISD
	Westphalia ISD

Falls County Appraisal District Jurisdiction Value Information and Types of Property

The 2025 Certified Appraised Value of Falls County was \$3,011,793,396. The 2025 Certified Taxable Value was \$1,579,864,104. In 2025, there was a total of \$67,328,430 of new property value in Falls County.

The following report indicates the different types of properties, real and personal property, by property use type as determined by state code listing.

2025 CERTIFIED TOTALS

Property Count: 19,914

CF - FALLS COUNTY
Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,195	3,500.8190	\$6,374,650	\$497,422,947	\$409,523,680
B	MULTIFAMILY RESIDENCE	54	70.3284	\$111,100	\$13,613,050	\$10,459,794
C1	VACANT LOTS AND LAND TRACTS	2,248	705.7950	\$0	\$18,066,507	\$16,416,100
D1	QUALIFIED OPEN-SPACE LAND	7,206	450,904.8323	\$0	\$2,315,610,593	\$57,079,091
D2	IMPROVEMENTS ON QUALIFIED OP	1,968		\$890,550	\$41,028,938	\$40,731,819
E	RURAL LAND, NON QUALIFIED OPE	3,839	21,414.2107	\$8,479,330	\$555,642,602	\$486,669,145
F1	COMMERCIAL REAL PROPERTY	578	883.4075	\$4,151,640	\$95,217,240	\$84,729,558
F2	INDUSTRIAL AND MANUFACTURIN	25	108.2480	\$37,871,580	\$1,158,007,596	\$65,473,452
J1	WATER SYSTEMS	1	2.0000	\$0	\$51,720	\$51,720
J2	GAS DISTRIBUTION SYSTEM	8	0.1300	\$0	\$8,463,700	\$8,463,700
J3	ELECTRIC COMPANY (INCLUDING C	44	22.0150	\$0	\$58,039,370	\$58,034,950
J4	TELEPHONE COMPANY (INCLUDI	76	6.1210	\$1,192,640	\$11,483,350	\$11,483,350
J5	RAILROAD	9		\$0	\$36,778,070	\$36,778,070
J6	PIPELAND COMPANY	90	1.0900	\$0	\$177,917,810	\$171,995,790
J7	CABLE TELEVISION COMPANY	14		\$0	\$81,360	\$81,360
J8	OTHER TYPE OF UTILITY	4		\$0	\$6,946,320	\$6,946,320
J9	RAILROAD ROLLING STOCK	1		\$0	\$7,043,840	\$7,043,840
L1	COMMERCIAL PERSONAL PROPE	543		\$0	\$36,339,750	\$36,204,430
L2	INDUSTRIAL AND MANUFACTURIN	99		\$4,182,370	\$37,168,830	\$37,159,350
M1	TANGIBLE OTHER PERSONAL, MOB	475		\$3,267,870	\$31,611,373	\$28,699,997
S	SPECIAL INVENTORY TAX	9		\$0	\$5,838,590	\$5,838,590
X	TOTALLY EXEMPT PROPERTY	990	6,629.2202	\$806,700	\$157,835,530	\$0
	Totals		484,248.2171	\$67,328,430	\$5,270,209,086	\$1,579,864,106

Software Systems

To maintain, process, and analyze all of this property information, appraisal records are maintained in a computer automated mass appraisal (CAMA) system. Harris Govern is the District's appraisal software vendor. Information about this company is located at their website <http://www.trueautomation.com/>.

Mapping records are maintained in a computer GIS system database. Eagleview is the District's mapping software vendor. If you would like more information about this company, visit their website at <http://www.eagleview.com/>

Property and Uses Information

Property characteristic data is recorded for each property to be appraised. Resources for the discovery, describing, and listing of property include but are not limited to the following: field inspections by appraisal staff, aerial photography, renditions, deed records, plat records, and assumed name certificates filed for record with the McLennan County Clerk's office, city building permits, local fee appraisers, builders, realtors, newspaper publications, maps and other appraisal records of the District.

Construction costs are gathered from available sources including, but not limited to the Marshall and Swift Valuation Service and local builders and developers for use in the cost approach to value.

Information for the sales comparison approach is gathered from properties within the appraisal district through the mailing of questionnaires to grantors and grantees, buyer and seller surveys, and other available sources deemed reliable.

Sales data is entered into the appraisal database making it available for use by appraisal staff. Sales are checked for validity by appraisal and clerical staff. Rental rates, expenses, and occupancy rates are gathered on income-producing properties for use in the income approach to value through questionnaire mailings, owner filed property reports, and telephone surveys. Income and expense information is entered into a spreadsheet database for analysis and use by district appraisal staff.

General trends in new construction techniques, construction costs, interest rates, and other pertinent data are gathered from various sources such as trade journals, Marshall and Swift Valuation Service, university real estate research centers and other sources deemed appropriate and reliable.

Information relating to business personal property is collected during the normal inspection process and through owner filed renditions and property reports. Costs are also researched for personal property using NADA Guides and other sources.

Exemption Information

Property tax exemptions allowed are established by law and awarded by the District as required by law. In 2025, there was a total of \$1,281,207,302 of state and local exemptions awarded to Falls County properties.

FALLS County	2025 CERTIFIED TOTALS	As of Supplement 1
Property Count: 19,914	CF - FALLS COUNTY Grand Totals	7/21/2025 2:02:20PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	9	1,093,280,314	0	1,093,280,314
CCF	1	140,616	0	140,616
DP	269	1,512,399	0	1,512,399
DPS	5	18,000	0	18,000
DV1	25	0	127,000	127,000
DV2	16	0	117,000	117,000
DV2S	3	0	22,500	22,500
DV3	19	0	180,000	180,000
DV4	212	0	2,126,057	2,126,057
DV4S	6	0	63,650	63,650
DVHS	168	0	24,475,007	24,475,007
DVHSS	1	0	86,778	86,778
EX	836	0	140,078,508	140,078,508
EX-XG	1	0	130,120	130,120
EX-XI	7	0	2,131,530	2,131,530
EX-XR	1	0	50,000	50,000
EX-XV	1	0	580,020	580,020
EX366	144	0	132,430	132,430
HS	4,224	0	0	0
OV65	1,744	9,704,993	0	9,704,993
OV65S	33	192,000	0	192,000
PC	38	6,058,380	0	6,058,380
Totals		1,110,906,702	170,300,600	1,281,207,302

Exemption forms can be located on the District website at: <http://www.fallscad.net/Forms>

Additional exemption forms can be found on the Comptroller website at:
<https://www.comptroller.texas.gov/taxes/property-tax/forms/>

Ratio Study

A ratio analysis is performed by District staff for all types of property to determine the accuracy of schedules and properties that need visual inspection or reappraisal. Ratio studies relating to the properties in Falls County are also performed as an audit process by the Texas Comptroller of Public Accounts Property Tax Assistance Division (PTAD). There was not a 2025 School District Property Value Study conducted by the Property Tax Assistance Division for Falls CAD.

Copies of the most current ratio study analysis results by the Comptroller of Public Accounts Property Tax Assistance Division can be obtained by accessing the Texas Comptroller of Public Accounts website. The URL address for this information, by school district, is:
<https://comptroller.texas.gov/taxes/property-tax/pvs/index.php>

Appeals

FCAD processed 484 filed protests. Between May 5th, 2025 and June 9th, 2025, 90 inquiries were resolved through informal process and did not reach the ARB. Of the 484 filed protests, 394 cases proceeded to a formal hearing with the Appraisal Review Board.

The District provides the public information to value appeal matters on its website at <http://fallscad.net> (click on the online protest tab)

Audit Information - State

Texas Comptroller of Public Accounts Property Tax Assistance Division is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards (Methods and Assistance Program (MAP)). Biennial audits of the Falls County Appraisal District operations are in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. 2025 was not a MAP audit year for the Falls County Appraisal District.
<https://comptroller.texas.gov/taxes/property-tax/map/index.php>

Audit Information - Financial

District financial audits are performed annually by an outside audit firm. Copies of the District's financial audits can be obtained by contacting the District at (254) 883-2543 or 403 Craik St., Marlin, TX 76570.

Press Releases, Public Service Announcements, and Legislative Updates

Important information relating to matters or District current activities are sent to the press. District announcements or updates on legislative matters can be found on the District's website <http://www.fallscad.net>

Newspaper ads are placed in the Marlin Democrat and Rosebud News at different times of the year to alert property owners of the timing of important event due dates.

Legislative Changes

The website below can be used to access current legislature information:

<http://www.capitol.state.tx.us/>

The Texas Comptroller of Public Accounts provided citizens with an excellent publication that outlines all new laws passed. A summary of each of the relevant property tax laws is listed in the publication.

The Comptroller's publication, Texas Property Tax Law Changes, can be found at <https://comptroller.texas.gov/taxes/property-tax/docs/96-669.pdf>

Contact for Questions

Call the District at (254) 883-2543 or visit the Falls County Appraisal District website, <http://www.fallscad.net/>, if you have questions or need additional information on topics listed in this report.