Stonewall County Appraisal District

2026 Annual Report

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BREAKDOWN OF CLASSIFICATION OF PARCELS

The Stonewall County Appraisal District was created by the Texas Legislature. The first meeting of the Stonewall County Appraisal District was held on January 11, 1980 called by the County Judge to organize the Board of Directors. A seven member Board was appointed to govern the Appraisal District.

The Appraisal District is responsible for appraising property in the district for ad valorem tax purposes for each taxing unit that imposes ad valorem taxes on property. Stonewall County Appraisal District is a political subdivision of the state.

The Stonewall County Appraisal District still has a seven member Board of Directors in which their primary functions are to hire the Chief Appraiser, adopt policy, appoint Appraisal Review Board members, and to adopt the annual budget. The Board members serve a two year staggered term beginning on January 1 following their election. Four members are selected in odd years and three members are selected in even years. To qualify as a member of the Board of Directors the individual must have been continuous resident of Stonewall County for the preceding two years. The County Tax Assessor/Collector is a voting member of the Board of Directors.

2026 Board of Directors

Jim Hecht – Chairman
Renee Spikes – Secretary
Anya Mullen
Lacy English – County Tax Assessor/Collector
Bill Meador
John Dane Gholson – Vice Chairman
Todd Spitzer

2026 County Appraisal District Employees

Debra Smith – Chief Appraiser, Registered Professional Appraiser, Registered Texas Assessor/Collector – Appointed to the Chief Appraiser position as of August 1, 2012 and has worked for the Stonewall County Appraisal District since August 15, 2011

Hilary Ethington McDonald – Deputy Appraiser Hired July 10, 2020

2026 Appraisal Review Board Members

Bryce Hatfield - Chairman
Stanley Trammell – Secretary
Edmund Lucast

2026 Agricultural Advisory Board

Jay Beakley – Chairman
Gary Myers
Butch Nuding
Brent Meador

The Stonewall County Appraisal District's boundaries are the same as Stonewall county's boundaries. The Stonewall County Appraisal District appraises for three primary entities and one special district within the district's boundaries plus four overlapping entities within the district's boundaries. The following is a list of those entities: Stonewall County, Stonewall Hospital District, City of Aspermont, Aspermont ISD, Hamlin ISD, Haskell ISD, Rotan ISD, and Rule ISD.

The following is a list of the jurisdictions plus jurisdictional codes used in the Appraisal District to help code the jurisdiction to the correct entity:

00 – CAD
01 - Stonewall County
03 - Lateral Road
10 - City of Aspermont
30 - Aspermont ISD
50 - Stonewall Hospital
60 – Road
90 - Hamlin ISD
91 - Haskell ISD
92 - Rotan ISD
93 - Rule ISD

Article 8 of the Texas Constitution defines five basic rules for property taxes:

- Property taxes must be equal and uniform.
- Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions." There are limited exceptions to this rule, such as productivity value for agricultural land.
- Each property must have a single appraised value.
- All property is taxable unless federal or state law exempts it from taxation.

- **Property owners have the right to reasonable notice of increases in the appraisal value of their property.**

Appraisal practices are governed by the Texas Property Tax Code and rules are established by the Texas Comptroller of Public Accounts.

STONEWALL COUNTY APPRAISAL DISTRICT

RESIDENTIAL EXEMPTIONS

Taxing Jurisdiction	Exemption	Amount
Stonewall County	Over 65	$10,000
Lateral Road	Homestead	$3,000
Aspermont ISD	Homestead	$140,000
Aspermont ISD	Over 65	$60,000
Aspermont ISD	Disabled Person	$60,000
Hamlin ISD	Homestead	$140,000
Hamlin ISD	Over 65	$60,000
Hamlin ISD	Disabled Person	$60,000
Haskell ISD	Homestead	$140,000
Haskell ISD	Over 65	$60,000
Haskell ISD	Disabled Person	$60,000
Rotan ISD	Homestead	$140,000
Rotan ISD	Over 65	$60,000
Rotan ISD	Disabled Person	$60,000
Rule ISD	Homestead	$140,000
Rule ISD	Over 65	$60,000
Rule ISD	Disabled Person	$60,000

Disabled Veterans Exemptions

10%-29% disability $5,000
30%-49% disability $7,500
50%-69% disability $10,000
70%-100% disability $12,000
100% disability/unemployable 100% exemption

STONEWALL COUNTY APPRAISAL DISTRICT

CERTIFIED MARKET (ASSESSED) VALUE

	2022	2023	2024	2025	2026
Stonewall County	$226,790,271	$254,979,490	$245,611,061	$250,762,379	$251,232,830
City of Aspermont	$31,349,060	$35,193,950	$37,186,690	$41,941,260	$41,115,220
Aspermont ISD	$218,187,931	$242,463,865	$235,262,793	$239,094,459	$220,775,540
Stonewall Hospital*	$226,790,271	$254,979,490	$245,669,991	$250,832,379	$251,316,110
Hamlin ISD**	$12,242,170	$12,995,985	$12,757,810	$12,830,530	$31,279,650
Haskell ISD**	$4,842,990	$3,903,430	$3,722,610	$3,934,860	$3,527,550
Rotan ISD**	$24,253,940	$24,786,130	$21,635,146	$20,231,050	$19,612,600
Rule ISD**	$5,237,860	$4,070,700	$1,179,430	$1,389,210	$575,350

***Notates special district**

****Notates overlaps**

STONEWALL COUNTY APPRAISAL DISTRICT

CERTIFIED NET TAXABLE VALUE

	2022	2023	2024	2025	2026
Stonewall County	$224,311,011	$252,355,030	$242,799,011	$248,112,279	$248,391,210
City of Aspermont	$31,093,700	$34,916,950	$36,893,010	$41,890,260	$41,059,220
Aspermont ISD	$202,631,221	$220,209,245	$210,165,733	$208,880,229	$187,133,150
Stonewall Hospital*	$226,459,001	$254,458,330	$245,170,741	$250,505,699	$250,860,360
Hamlin ISD**	$12,183,430	$12,876,375	$12,637,240	$12,686,880	$31,124,770
Haskell ISD**	$4,842,990	$3,903,430	$3,722,610	$3,934,860	$3,527,550
Rotan ISD**	$23,903,940	$24,168,880	$20,779,486	$19,084,930	$18,376,030
Rule ISD**	$5,186,400	$4,007,650	$1,110,070	$1,312,910	$491,420

*Notates special district

**Notates overlaps

STONEWALL COUNTY APPRAISAL DISTRICT

TAX RATE PER ENTITY

	2022	2023	2024	2025	2026
Stonewall County	$ .7500/$100	$ .7024/$100	$ .7519/$100	$ .7466/$100	$ .7528/$100
City of Aspermont	$ .6289/$100	$ .5801/$100	$ .5544/$100	$ .4936/$100	$ .4662/$100
Aspermont ISD	$1.1296/$100	$ .9395/$100	$ .9495/$100	$ 1.1072/$100	$ 1.1454/$100
Stonewall Hospital*	$ .6377/$100	$ .6239/$100	$ .6673/$100	$ .6610/$100	$ .7500/$100
Hamlin ISD**	$1.2196/$100	$ .9696/$100	$ .9505/$100	$ .9146/$100	$ .8703/$100
Haskell ISD**	$1.1861/$100	$1.1507/$100	$1.1484/$100	$ 1.0804/$100	$ .9128/$100
Rotan ISD**	$1.2179/$100	$1.0325/$100	$1.0325/$100	$ 1.0825/$100	$ 1.1375/$100
Rule ISD**	$ .9429/100	$ .8260/$100	$ .8238/$100	$ .7705/$100	$ .7637/$100

***Notates special district**

****Notates overlaps**

STONEWALL COUNTY APPRAISAL DISTRICT

PARCEL COUNT PER ENTITY

	2022	2023	2024	2025	2026
Stonewall County	13,239	12,813	12,857	12,567	12,621
City of Aspermont	1,290	1,283	1,267	1,287	1,274
Aspermont ISD	12,217	11,764	11,863	11,602	11,590
Stonewall Hospital*	13,239	12,813	12,857	12,567	12,621
Hamlin ISD**	342	331	273	266	333
Haskell ISD**	226	227	225	228	233
Rotan ISD**	401	437	442	417	425
Rule ISD**	53	54	54	54	154

*Notates special district

**Notates overlaps

In 2026, Stonewall County Appraisal District certified a total of

parcels. Here is a chart of property types of how those parcels are classified:

Category Code	Category Name	# of Items*
A	Real Property: Single Family Residential	558
B	Real Property: MultiFamily Residential	2
C1	Real Property: Vacant Lots and Land Tracts	395
C2	Real Property: Colonia Lots and Land Tracts	0
D1	Real Property: Qualified Open-Space Land	3,020
D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land	347
E	Real Property: Rural Land, not qualified for open-space land appraisal, *and* Improvements	452
F1	Real Property: Commercial	194
F2	Real Property: Industrial and Manufacturing	22
G1	Real Property: Oil and Gas	6959
G2	Real Property: Minerals	0
G3	Real Property: Other sub-surface Interests in Land	1
H1	Tangible Personal Property: Personal Vehicles, not used for business purposes	0
H2	Tangible Personal Property: Goods in Transit	0
J	Real and Tangible Personal Property: Utilities	91
L1	Personal Property: Commercial	74
L2	Personal Property: Industrial and Manufacturing	245
M1	Mobile Homes	74
M2	Other Tangible Personal Property	0
N	Intangible Personal Property Only	0

O	Real Property: Residential Inventory	0
S	Special Inventory	1
X	Total Exempt Properties and subcategories:	
XA	Public property for house indigent persons	0
XB	Income Producing Tangible Personal Property valued under $12500	236
XC	Mineral Interest Property valued under $500	2,250
XD	Improving Property for housing with volunteer labor	0
XE	Community Housing Development Organizations	5
XF	Assisting Ambulatory Health Care Centers	1
XG	Primarily Performing Charitable Organizations	4
XH	Developing Model Colonia Subdivisions	0
XI	Youth Spiritual, Mental and Physical Developmental Organizations	6
XJ	Private Schools	0
XL	Organizations Providing Economic Developments Services to Local Community	5
XM	Marine Cargo Containers	0
XN	Motor Vehicle Leased for Personal Use	5
XO	Motor Vehicles for Income Production and Personal Use	0
XP	Offshore Drilling Equipment not in use	0
XQ	Intracoastal Waterway Dredge Disposal Rite	0
XR	Nonprofit Water or Wastewater Corporation	1
XS	Raw Cocoa and Green Coffee held in Harris County	0
XT	Limitation on taxes in Certain Municipalities	0
XU	Miscellaneous Exemptions	7
XV	Other Exemptions	159

The Property Tax Assistance Division conducts a Property Value Study and a Methods and Assistance Program review in alternating years. The 2025 Methods and Assistance Program results were released January 15, 2026. The 2024 Final Property Value Study Findings were released August 15, 2025.

Results of the 2025 Methods and Assistance Program and the 2024 Final Property Value Study Findings for Stonewall County Appraisal District are available on the comptroller's website, https://comptroller.texas.gov/taxes/property-tax

If you have any questions about information in this report, contact Debra Smith, RPA, RTA Chief Appraiser. Office Phone (940) 989-3363 Office Cell (940) 200-1075 or office Email: stonewallcad@valornet.com