Live Oak County Appraisal District
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Local Annual Report 2026

The Live Oak County 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 requirement of the appraisal district. Members of Board of Directors are elected by the taxing units within the boundaries of Live Oak County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the Appraisal District. The Appraisal District is responsible for local property tax appraisal and exemption administration. Through a local agreement with the taxing entities the Appraisal District calculates the effective and rollback tax rates for the entities and also serves as the collector of all property taxes. The local taxing units such as the County, Schools, Cities, Emergency Service District, and Underground Water Conservation District set a tax rate based on the property tax appraisal issued by the Appraisal District.

The Live Oak County Appraisal District serves the following taxing entities:

Entity	2026 Market Value	2026 Taxable Value
Live Oak County	$5,238,532,242	$4,670,206,817
Live Oak County Rd.	$5,238,532,242	$4,666,020,949
George West ISD	$1,352,329,005	$912,305,999
Three Rivers ISD	$3,723,703,612	$3,350,543,695
Mathis ISD	$163,322,195	$129,327,570
City of George West	$178,054,008	$143,458,752
City of Three Rivers	$347,875,139	$305,853,880
Live Oak County UWCD	$5,237,972,222	$4,669,758,617
Live Oak County ESD #1	$5,238,532,242	$4,670,206,817

The district maintains approximately 51,284 parcels. These consist of various property types including agricultural, residential, commercial, mineral, industrial, business, and utilities. The situs of each parcel or account is determined and its value assigned to the appropriate taxing entities. A portion of the Three Rivers ISD goes into Bee County and is appraised by the Bee CAD and a portion of the Mathis ISD comes into Live Oak County which is appraised by the Live Oak CAD but collection of taxes is the responsibility of Mathis ISD.

Exemption Data: Various exemptions are available to qualifying taxpayers. Homestead and Over 65 or disabled exemptions are available on an individual's primary residence. You may apply for a residential homestead exemption on one property in a tax year. A homestead may include up to 20 acres of land and a home that you actually use and occupy as your primary residence. To qualify for a homestead exemption, you must own and reside in your home in that tax year. The over 65 or disability exemption for school taxes includes a school tax ceiling limit. January 1 through April 30 is the application period for the exemption. You may file a late application if you file no later than one year after the date taxes become delinquent. If you move out of the county there is a Transfer of Tax Limitation or Ceiling Certificate that can be transferred to your residence in the new county to which you relocate.

Entity	Homestead	Optional %	Over 65/Disabled
Live Oak County	$ 0	20	$10,000
Live Oak County Rd	$ 0	20	$10,000
George West ISD	$140,000	20	$60,000
Three Rivers ISD	$140,000	20	$60,000
City of George West	$ 0	0	$10,000
City of Three Rivers	$ 0	20	$10,000
Live Oak County UWCD	$ 0	20	$10,000
Live Oak County ESD#1	$ 0	20	$10,000

Disabled Veterans	Percentage	Amount
DV1	10-29%	$ 5,000
DV2	30-49%	$ 7,500
DV3	50-69%	$10,000
DV4	70-100%	$12,000
DVHS (General HS Only)	100%	100% Tax Exempt

2026 Tax Rates

Live Oak County	0.37047
Live Oak County Rd	0.19875
George West ISD	0.82934
Three Rivers ISD	0.76679
Mathis ISD	1.12010
City of George West	0.78363
City of Three Rivers	0.80221
Live Oak County UWCD	0.00120
Live Oak County ESD#1	0.05965

Live Oak County Appraisal District collects taxes for all entities in the County except Mathis ISD. Collection rates range from 94-99% depending on the entity. We work with the taxpayers to maximize the collections for the entities. Quarterly payment plans are available on over 65 and disability homesteaded properties. We also offer a partial payment plan with a payout agreement on delinquent taxes. Payments can be made by credit or debit card by phone or over the internet through Certified Payments. The district works closely with the tax attorneys to aid in collection of delinquent taxes.

Special appraisals are available for land used for agricultural or wildlife management purposes. A biennial reappraisal plan for 2027-2028 places emphasis on reappraisal, site inspections, and updating applications and other pertinent information for this property type.

A 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 the Appraisal District. If the Appraisal District is within a 5% margin the Comptroller will certify the local value to the Commissioner of Education for each school district in the county. The findings of the study are used in the school funding formula for state funding. A property value study will be performed by the Comptroller's office through August 2027.

For 2027 LOCAD will utilize the services of Pritchard & Abbott, a professional appraisal company to assist in the reappraisal of all real, mineral and industrial property within the district beginning with TRISD. Live Oak CAD will calculate agricultural values. The locally appointed Agricultural Advisory Committee does advise the Chief Appraiser on Ag related issues per section 6.12 of the Texas Property Code. This board is composed of six knowledgeable local farmers and ranchers that reside in Live Oak