

# **Shelby County Appraisal District**



## **2015 Annual Report**

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## General Information

The Property Tax Assistance Division of The Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units and other interested parties information about total market and taxable values, average market and taxable values of a residence and exemptions at the time of certification of values to the taxing units.

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 appraised value of their property.

The Shelby County Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property with county boundaries. Prior to the creation of central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become a Registered Professional Appraiser.

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 alternating years. Results of both reviews are available on the Comptroller's website.

If you have questions about information contained in this report, contact Robert Pigg, Chief Appraiser. Email [scad@sbcglobal.net](mailto:scad@sbcglobal.net) or phone (936) 598-6171.

**SHELBY COUNTY APPRAISAL DISTRICT  
2015  
Certified *Market Value***

	2011	2012	2013	2014	2015
Center ISD	915,466,405	937,911,948	931,235,730	964,764,981	936,475,642
Excelsior ISD	75,075,320	88,568,300	81,818,746	87,326,726	78,038,302
* Joaquin ISD	347,748,899	358,199,855	346,537,380	355,789,036	357,669,941
* San Augustine	15,218,020	17,402,440	12,836,220	14,943,680	27,864,060
* Shelbyville ISD	528,118,566	557,466,027	515,646,276	540,700,602	582,648,431
* Tenaha ISD	169,748,620	183,614,500	191,247,949	186,534,735	184,112,873
Timpson ISD	351,639,607	362,664,878	353,962,940	354,000,819	348,403,145
City of Center	278,566,417	303,316,717	332,921,572	337,882,132	353,452,169
City of Joaquin	37,265,507	38,040,610	38,757,127	39,775,525	45,891,127
City of Tenaha	32,870,212	33,794,553	37,454,859	36,086,110	35,710,194
City of Timpson	40,957,550	42,905,160	46,211,254	45,319,025	45,780,239
Shelby County	2,402,722,787	2,505,684,960	2,431,562,577	2,503,803,405	2,515,144,122
Road & Bridge	2,402,722,787	2,505,684,960	2,431,562,577	2,503,803,405	2,515,144,122

\*Shelby County Portion Only

**SHELBY COUNTY APPRAISAL DISTRICT  
2015  
Net Taxable Value**

	2011	2012	2013	2014	2015
Center ISD	555,883,160	577,792,074	583,876,911	615,433,660	567,183,354
Excelsior ISD	41,611,702	54,543,155	48,411,477	53,886,926	45,136,257
* Joaquin ISD	184,190,192	182,938,298	175,579,320	183,976,632	179,704,595
* San Augustine	9,598,184	11,480,270	6,866,569	8,473,940	21,025,632
* Shelbyville ISD	235,000,620	271,146,422	236,109,884	260,390,927	294,272,705
* Tenaha ISD	86,819,012	99,144,630	109,817,644	105,755,567	99,817,818
Timpson ISD	136,017,821	141,205,866	140,596,050	139,488,116	126,563,096
City of Center	225,067,201	241,616,065	254,749,734	263,621,780	283,604,508
City of Joaquin	27,979,389	28,108,753	26,032,893	28,550,063	33,338,585
City of Tenaha	23,365,488	23,866,197	24,630,946	23,620,404	23,372,998
City of Timpson	31,425,303	32,773,521	33,485,320	32,597,288	33,295,364
Shelby County	1,386,824,325	1,468,215,473	1,360,854,941	1,434,037,498	1,441,122,394
Road & Bridge	1,375,839,514	1,457,691,096	1,350,415,071	1,423,717,713	1,430,867,510

\*Shelby County Portion Only

**SHELBY COUNTY APPRAISAL DISTRICT  
2015  
Average Homestead Market Value**

	2011	2012	2013	2014	2015
Center ISD	76,564	73,929	74,361	76,125	77,389
Excelsior ISD	64,164	66,461	67,828	69,189	66,513
* Joaquin ISD	69,360	68,359	70,253	71,142	72,072
* San Augustine	84,736	84,680	82,617	89,651	89,537
* Shelbyville ISD	64,152	65,150	65,304	68,330	69,558
* Tenaha ISD	57,547	57,880	57,027	56,785	59,592
Timpson ISD	64,919	66,027	65,272	66,160	67,478
City of Center	67,930	64,636	66,221	71,318	72,555
City of Joaquin	49,465	47,939	51,137	50,068	49,114
City of Tenaha	46,021	45,298	43,277	42,829	47,074
City of Timpson	54,676	58,077	54,864	55,654	56,975
Shelby County	69,817	69,035	69,352	70,857	72,115
Road & Bridge	69,817	69,035	69,352	70,857	72,115

\*Shelby County Portion Only

**SHELBY COUNTY APPRAISAL DISTRICT  
2015  
Average Homestead *Taxable* Value**

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Center ISD</b>	<b>43,135</b>	<b>37,928</b>	<b>44,710</b>	<b>46,128</b>	<b>40,032</b>
<b>Excelsior ISD</b>	<b>35,439</b>	<b>44,650</b>	<b>37,835</b>	<b>40,158</b>	<b>42,782</b>
<b>* Joaquin ISD</b>	<b>39,244</b>	<b>39,499</b>	<b>41,322</b>	<b>42,414</b>	<b>35,769</b>
<b>* San Augustine</b>	<b>69,057</b>	<b>68,842</b>	<b>64,533</b>	<b>65,413</b>	<b>61,613</b>
<b>* Shelbyville ISD</b>	<b>46,753</b>	<b>49,099</b>	<b>49,422</b>	<b>52,578</b>	<b>46,325</b>
<b>* Tenaha ISD</b>	<b>40,976</b>	<b>41,857</b>	<b>41,867</b>	<b>41,955</b>	<b>37,281</b>
<b>Timpson ISD</b>	<b>36,704</b>	<b>37,766</b>	<b>37,403</b>	<b>38,644</b>	<b>32,443</b>
<b>City of Center</b>	<b>53,429</b>	<b>51,046</b>	<b>51,699</b>	<b>55,959</b>	<b>57,633</b>
<b>City of Joaquin</b>	<b>38,124</b>	<b>37,516</b>	<b>39,972</b>	<b>39,201</b>	<b>38,503</b>
<b>City of Tenaha</b>	<b>35,639</b>	<b>35,303</b>	<b>33,730</b>	<b>33,488</b>	<b>37,058</b>
<b>City of Timpson</b>	<b>42,102</b>	<b>43,717</b>	<b>42,238</b>	<b>43,239</b>	<b>44,435</b>
<b>Shelby County</b>	<b>53,769</b>	<b>53,831</b>	<b>54,015</b>	<b>55,366</b>	<b>56,942</b>
<b>Road &amp; Bridge</b>	<b>50,718</b>	<b>50,759</b>	<b>50,967</b>	<b>52,310</b>	<b>53,876</b>

\*Shelby County Portion Only

<b>Code</b>	<b>Category Name</b>	<b>Description</b>
A	Real Property: Single-family Residential	Houses, condominiums and mobile homes located on <b>land owned by the occupant.</b>
B	Real Property: Multi-family Residential	Residential structures containing two or more dwelling units belonging to one owner. Includes apartments but not motels or hotels.
C	Real Property: Vacant Lots and Tracts	Unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size <b>requirement.</b>
D1	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under <b>Texas Constitution, Article VIII, 1-d or 1-d-1.</b>
D2	Real Property: Non-Qualified Land	Acreage that is not qualified for productivity valuation and is rural in nature.
E	Real Property: Farm and Ranch Improvements	Improvements associated with land reported as Category D property, including all houses, barns, sheds, silos, garages, other improvements associated with farming or ranching and land separated from a larger tract for <b>residential purposes.</b>
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or services to the public. Does not include utility <b>property, which is included in Category J.</b>
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility property included in Category <b>J.</b>
G	Oil, Gas and Other Minerals	Producing and non-producing wells, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface, <b>not including surface rights.</b>
H	Tangible Personal Property: Nonbusiness Vehicles	Privately owned automobiles, motorcycles and light trucks <b>not used to produce income.</b>
J	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other <b>utility companies.</b>
L1	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, <b>equipment and inventory.</b>
L2	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, <b>equipment and inventory.</b>
M	Mobile Homes and Other Tangible Personal Property	Taxable personal property not included in other categories, such as mobile homes on land owned by someone else. It also may include privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land.
N	Intangible Personal Property	<b>All taxable intangible property not otherwise classified.</b>
O	Real Property: Residential Inventory	Residential real property inventory held for sale and <b>appraised as provided by Tax Code Section 23.12.</b>
S	Special Inventory	Certain property inventories of businesses that provide items for sale to the public. State law requires the appraisal district to appraise these inventory items based on business's total annual sales in the prior tax year. Category S properties include dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail <b>manufactured housing inventory.</b>



**SHELBY COUNTY APPRAISAL DISTRICT  
2015  
Market Value by State Code Classification**

<b>Shelby County</b>		<b>No. of Items</b>	<b>Market Value of Taxable Value</b>	<b>Percent of Total Market Value</b>
A	Single Family Residential	5,607	281,855,054	11.18%
B	Multifamily Residentail	29	3,046,290	0.12%
C	Vacant Lot	2,170	11,907,432	0.47%
D1	Qualified Ag Land	9,859	815,939,636	32.38%
D2	Non-qualified Ag Land	974	40,135,900	1.59%
E	Farm or Ranch Improvement	4,239	261,053,809	10.36%
F1	Commercial Real Property	1,232	134,322,296	5.33%
F2	Industrial Real Property	78	32,670,190	1.30%
G1	Oil and Gas	36,675	298,895,020	11.86%
J2	Gas Distribution System	8	638,900	0.03%
J3	Electric Company (Including Co-Op)	66	18,118,720	0.72%
J4	Telephone Company (Including Co-op)	26	5,673,620	0.23%
J5	Railroad	40	34,838,380	1.38%
J6	Pipeline	548	131,492,270	5.22%
J7	Cable Television	3	525,310	0.02%
L1	Commercial Personal Property	863	72,514,193	2.88%
L2	Industrial Personal Property	459	134,262,430	5.33%
M1	Tangible Personal Property Mobile Homes	1,903	28,039,180	1.11%
O	Residential Inventory	6	165,920	0.01%
S	Special Inventory Tax -Auto	19	4,078,900	0.16%
X	Totally Exempt Property	17,956	210,045,012	8.33%
<b>Totals</b>		<b>82,760</b>	<b>2,520,218,462</b>	

**SHELBY COUNTY APPRAISAL DISTRICT  
EXEMPTIONS**

<b><i>Homestead Exemptions</i></b>	<b><i>Amount</i></b>	<b><i>Taxing Units</i></b>
Homestead Local	20%	Shelby County, Road & Bridge, Excelsior ISD, Center ISD, Joaquin ISD, Timpson ISD, San Augustin ISD, City of Center, City of Joaquin, City of Tenaha and City of Timpson
Homestead State	\$15,000	All Schools
Over 65 Local	\$5,000	Shelby County, City of Center, City of Joaquin
Over 65 Local	\$2,000	Road & Bridge
Over 65 State	\$10,000	All Schools
Over 65 Tax Ceiling		All Schools
Disabled Persons Local	\$5,000	Shelby County
Disabled Persons Local	\$2,000	Road & Bridge
Disabled Persons Local	\$3,000	City of Joaquin
Disabled Persons State	\$10,000	All Schools
Disabled Persons Tax Ceiling		All Schools
Disabled Veterans - 100%	Total Residence	All Taxing Units
<b><i>Other Exemptions</i></b>		
Disabled Veterans	varies	All Taxing Units
House Bill 366	varies	All Taxing Units - Business Personal & Mineral Value less than \$500 per Taxing Unit
Pollution Control	varies	All Taxing Units
Abatements	varies	Determined by each taxing unit on a case by case basis
Energy	varies	All Taxing Units
Lease Vehicles - Personal Use	varies	All Taxing Units
Aircraft	varies	All Taxing Units
Charitable Low Income Housing	varies	All Taxing Units
Prorated Exempt Property	varies	All Taxing Units

**SHELBY COUNTY APPRAISAL DISTRICT  
2015**

**Loss Due to Exemptions - School Districts**

<b>Exemptions</b>		<b>Center ISD</b>	<b>Excelsior ISD</b>	<b>Joaquin ISD *</b>	<b>San Augustine ISD *</b>
Abatements	AB	0	0	0	0
Disabled Persons Local	DP	0	0	0	0
Disabled Persons State	DP	738,860	35,967	311,846	0
Disabled Veterans	DV1,2,3,4	446,411	12,000	195,700	1,320
Disabled Veterans-100%	DVHS	535,920	49,900	325,400	244,498
Energy	EN	0	0	0	659,920
Exempt Prorated	EX PRORATED	18,459	0	0	0
House Bill 366	EX366	331,770	91,910	297,880	27,830
Charitable	EX-XG	1,538,800	0	0	0
Exempt	EX-ALL OTHERS	54,037,820	3,240,080	46,940,080	0
Freeport	FP	0	0	0	0
Homestead Local	HS	33,551,529	0	11,484,339	0
Homestead State	HS	56,944,971	3,229,108	21,280,878	518,388
Charitable Low Income Housing	LIH	1,396,310	0	0	0
Over 65 Local	OV65	0	0	0	0
Over 65 State	OV65	6,572,048	341,492	2,543,413	60,000
Over 65 State (surviving spouse)	OV65S	112,040	24,900	10,000	0
Pollution Control	PC	4,680	0	61,790	0
<b>Total Exemptions</b>		<b>156,229,618</b>	<b>7,025,357</b>	<b>83,451,326</b>	<b>1,511,956</b>

**Other Deductions from Market Value**

Loss due to Ag/Timber Value	212,610,282	25,735,412	93,704,971	5,193,930
Loss due to Homestead Cap	452,388	141,276	809,049	132,542

<b>Exemptions</b>		<b>Shelbyville ISD *</b>	<b>Tenaha ISD *</b>	<b>Timpson ISD</b>
Abatements	AB	0	0	0
Disabled Persons Local	DP	0	0	0
Disabled Persons State	DP	331,424	137,986	182,570
Disabled Veterans	DV1,2,3,4	167,720	117,450	285,893
Disabled Veterans-100%	DVHS	456,912	261,120	344,780
Energy	EN	0	0	0
Exempt Prorated	EX PRORATED	0	36,266	0
House Bill 366	EX366	407,970	34,230	150,040
Charitable	EX-XG	0	71,150	0
Exempt	EX-ALL OTHERS	82,664,440	7,447,460	10,904,910
Freeport	FP	0	0	0
Homestead Local	HS	0	0	11,067,124
Homestead State	HS	21,684,980	11,450,228	21,727,218
Charitable Low Income Housing	LIH	0	0	0
Over 65 Local	OV65	0	0	0
Over 65 State	OV65	2,618,471	1,098,866	3,014,153
Over 65 State (surviving spouse)	OV65S	30,000	10,000	28,250
Pollution Control	PC	70,150	0	0
<b>Total Exemptions</b>		<b>108,432,067</b>	<b>20,664,756</b>	<b>47,704,938</b>

**Other Deductions from Market Value**

Loss due to Ag/Timber Value	178,945,683	63,388,190	173,506,522
Loss due to Homestead Cap	997,976	242,109	628,589

**SHELBY COUNTY APPRAISAL DISTRICT  
2015  
Loss Due to Exemptions - County & Cities**

<b>Exemptions</b>		<b>City of Center</b>	<b>City of Joaquin</b>	<b>City of Tenaha</b>	<b>City of Timpson</b>
Abatements	AB	2,747,860	1,634,285	0	0
Disabled Persons	DP	0	39,000	0	0
Disabled Veterans	DV1,2,3,4	214,750	98,550	31,500	72,000
Disabled Veterans-100%	DVHS	380,010	30,010	98,340	0
Energy	EN	0	0	0	0
Exempt Prorated	EX PRORATED	23,253	0	0	2,770
House Bill 366	EX366	6,350	91,040	2,300	0
Charitable	EX-XG	1,514,500	0	71,150	6,986,890
Exempt	EX-ALL OTHERS	40,639,420	5,769,260	6,280,816	0
Freeport	FP	0	0	0	2,512,511
Homestead	HS	14,112,555	1,869,840	1,929,665	0
Charitable Low Income Housing	LIH	1,396,310	0	0	312,000
Over 65	OV65	1,845,950	342,438	183,000	0
Over 65 State (surviving spouse)	OV65S	50,000	0	3,000	0
Pollution Control	PC	0	0	0	0
<b>Total Exemptions</b>		<b>62,930,958</b>	<b>9,874,423</b>	<b>8,599,771</b>	<b>9,886,171</b>

**Other Deductions from Market Value**

Loss due to Ag/Timber Value	6,681,828	2,580,917	3,704,692	2,435,710
Loss due to Homestead Cap	234,875	97,202	32,733	162,994

<b>Exemptions</b>		<b>Shelby County</b>	<b>Road &amp; Bridge</b>
Abatements	AB	3,567,027	3,567,027
Disabled Persons Local	DP	1,453,037	550,991
Disabled Veterans	DV1,2,3,4	1,698,033	1,586,800
Disabled Veterans-100%	DVHS	3,528,204	2,579,467
Energy	EN	0	0
Exempt Prorated	EX PRORATED	23,253	22,678
House Bill 366	EX366	1,054,930	1,054,930
Charitable	EX-XG	1,609,950	1,609,950
Exempt	EX-ALL OTHERS	205,894,660	205,894,660
Freeport	FP	0	0
Homestead Local	HS	85,469,309	85,988,828
Homestead State	HS	0	18,880,967
Charitable Low Income Housing	LIH	1,396,310	1,396,310
Over 65 Local	OV65	11,483,116	4,383,055
Over 65 State (surviving spouse)	OV65S	140,951	58,001
Pollution Control	PC	136,620	136,620
<b>Total Exemptions</b>		<b>317,455,400</b>	<b>327,710,284</b>

**Other Deductions from Market Value**

Loss due to Ag/Timber Value	753,126,133	753,126,133
Loss due to Homestead Cap	3,403,929	3,403,929

**SHELBY COUNTY APPRAISAL DISTRICT  
PROTEST SUMMARY**

	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>
<b><i>Protests Filed</i></b>					
Protests Filed	807	610	683	582	666
Hearings Scheduled	741	588	642	588	639
Settled Prior to Hearing	458	362	401	362	486
No Show for Hearing	285	81	57	81	71
Protests Heard by ARB	64	159	184	159	82
Pending Protests	0	8	0	8	0
Pending Arbitration	0	8	0	8	0
Lawsuits Filed	0	6	8	6	4
<b><i>Hearing Results</i></b>					
No Changes	63	158	184	158	77
Value Change	1	0	0	1	5
Other Change	0	1	0	1	0