

Shelby County Appraisal District



2017 Annual Report

Table of Contents

General Information

Certified Market Value - 5 Year History 1

Net Taxable Value - 5 Year History 2

Average Homestead Market Value - 5 Year History 3

Average Homestead Taxable Value - 5 Year History 4

Property Categories and Descriptions 5

Value by State Code Classification 6

Exemption Table 7

Exemptions by School District 8

Exemptions by City 9

Protest Summary 10

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 or phone (936) 598-6171.

**SHELBY COUNTY APPRAISAL DISTRICT
2017
Certified *Market Value***

(as of suppl. 37)

(as of suppl. 10)

	2013	2014	2015	2016	2017
Center ISD	931,235,730	964,764,981	936,475,642	914,948,128	928,464,128
Excelsior ISD	81,818,746	87,326,726	78,038,302	84,625,154	79,023,273
* Joaquin ISD	346,537,380	355,789,036	357,669,941	326,680,227	342,331,384
* San Augustine	12,836,220	14,943,680	27,864,060	15,900,220	15,231,650
* Shelbyville ISD	515,646,276	540,700,602	582,648,431	539,392,756	545,162,505
* Tenaha ISD	191,247,949	186,534,735	184,112,873	180,225,395	191,092,658
Timpson ISD	353,962,940	354,000,819	348,403,145	350,624,612	371,289,718
City of Center	332,921,572	337,882,132	353,452,169	354,968,847	355,492,880
City of Joaquin	38,757,127	39,775,525	45,891,127	38,449,599	36,195,131
City of Tenaha	37,454,859	36,086,110	35,710,194	36,515,979	35,781,654
City of Timpson	46,211,254	45,319,025	45,780,239	44,759,788	45,111,213
Shelby County	2,431,562,577	2,503,803,405	2,515,144,122	2,412,207,565	2,472,603,264
Road & Bridge	2,431,562,577	2,503,803,405	2,515,144,122	2,412,197,925	2,472,565,484

*Shelby County Portion Only

**SHELBY COUNTY APPRAISAL DISTRICT
2017
Net Taxable Value**

(as of suppl. 37)

(as of suppl. 10)

	2013	2014	2015	2016	2017
Center ISD	583,876,911	615,433,660	567,183,354	543,658,150	535,429,684
Excelsior ISD	48,411,477	53,886,926	45,136,257	51,833,820	43,064,237
* Joaquin ISD	175,579,320	183,976,632	179,704,595	147,816,306	149,559,254
* San Augustine	6,866,569	8,473,940	21,025,632	9,331,699	8,002,194
* Shelbyville ISD	236,109,884	260,390,927	294,272,705	252,485,703	229,232,860
* Tenaha ISD	109,817,644	105,755,567	99,817,818	95,923,276	100,594,076
Timpson ISD	140,596,050	139,488,116	126,563,096	130,481,611	132,100,953
City of Center	254,749,734	263,621,780	283,604,508	279,638,371	278,591,159
City of Joaquin	26,032,893	28,550,063	33,338,585	25,975,626	24,023,504
City of Tenaha	24,630,946	23,620,404	23,372,998	24,214,337	23,293,181
City of Timpson	33,485,320	32,597,288	33,295,364	32,407,886	32,787,444
Shelby County	1,360,854,941	1,434,037,498	1,441,122,394	1,338,509,701	1,302,777,572
Road & Bridge	1,350,415,071	1,423,717,713	1,430,867,510	1,328,373,942	1,293,332,812

*Shelby County Portion Only

SHELBY COUNTY APPRAISAL DISTRICT
2017
Average Homestead *Market Value*
(Category A and E)

	2013	2014	2015	2016 <small>(as of suppl. 37)</small>	2017 <small>(as of suppl. 10)</small>
Center ISD	74,361	76,125	77,389	70,720	70,874
Excelsior ISD	67,828	69,189	66,513	60,035	59,536
* Joaquin ISD	70,253	71,142	72,072	60,848	61,471
* San Augustine	82,617	89,651	89,537	54,863	51,332
* Shelbyville ISD	65,304	68,330	69,558	53,200	54,641
* Tenaha ISD	57,027	56,785	59,592	51,698	51,528
Timpson ISD	65,272	66,160	67,478	58,373	57,617
City of Center	66,221	71,318	72,555	75,382	75,151
City of Joaquin	51,137	50,068	49,114	45,942	44,546
City of Tenaha	43,277	42,829	47,074	43,145	43,168
City of Timpson	54,864	55,654	56,975	54,265	51,565
Shelby County	69,352	70,857	72,115	63,912	64,193
Road & Bridge	69,352	70,857	72,115	63,912	64,193

*Shelby County Portion Only

SHELBY COUNTY APPRAISAL DISTRICT
2017
Average Homestead Taxable Value
 (Category A and E)

(as of suppl. 37)

(as of suppl. 10)

	2013	2014	2015	2016	2017
Center ISD	44,710	46,128	40,032	34,676	35,036
Excelsior ISD	37,835	40,158	42,782	36,875	36,800
* Joaquin ISD	41,322	42,414	35,769	27,055	27,821
* San Augustine	64,533	65,413	61,613	34,402	29,122
* Shelbyville ISD	49,422	52,578	46,325	30,799	32,256
* Tenaha ISD	41,867	41,955	37,281	29,396	29,342
Timpson ISD	37,403	38,644	32,443	25,814	25,479
City of Center	51,699	55,959	57,633	59,474	59,529
City of Joaquin	39,972	39,201	38,503	36,163	35,311
City of Tenaha	33,730	33,488	37,058	33,680	33,914
City of Timpson	42,238	43,239	44,435	42,497	40,597
Shelby County	54,015	55,366	56,942	50,484	50,882
Road & Bridge	50,967	52,310	53,876	47,367	47,774

*Shelby County Portion Only

SHELBY COUNTY APPRAISAL DISTRICT
Property Tax Assistance Division Property Classification Guide

Code	Category Name	Description
A	Real Property: Single-family Residential	Houses, condominiums and mobile homes located on land owned by the occupant.
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 requirement.
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 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 residential purposes.
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or services to the public. Does not include utility property, which is included in Category I.
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 I.
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, not including surface rights.
H	Tangible Personal Property: Nonbusiness Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income.
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 utility companies.
L1	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.
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	All taxable intangible property not otherwise classified.
O	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provided by Tax Code Section 23.12.
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 manufactured housing inventory.

**SHELBY COUNTY APPRAISAL DISTRICT
2017
Market Value by State Code Classification**

Shelby County		No. of Items	Market Value of Taxable Value	Percent of Total Market Value
A	Single Family Residential	5,693	284,962,268	11.52%
B	Multifamily Residential	20	2,942,060	0.12%
C	Vacant Lot	2,121	11,585,775	0.47%
D1	Qualified Ag Land	9,979	895,447,018	36.21%
D2	Improvements on Qualified Ag Land	999	38,948,386	1.58%
E	Rural Land Non Qualified Open Space	4,376	275,430,633	11.14%
F1	Commercial Real Property	1,302	133,866,459	5.41%
F2	Industrial Real Property	76	29,727,660	1.20%
G1	Oil and Gas	28,331	189,529,620	7.67%
J2	Gas Distribution System	8	778,380	0.03%
J3	Electric Company (Including Co-Op)	66	20,498,460	0.83%
J4	Telephone Company (Including Co-op)	32	7,855,520	0.32%
J5	Railroad	41	40,905,280	1.65%
J6	Pipeline	547	104,213,090	4.21%
J7	Cable Television	3	493,900	0.02%
L1	Commercial Personal Property	839	62,857,220	2.54%
L2	Industrial Personal Property	432	110,002,050	4.45%
M1	Tangible Personal Property Mobile Homes	1,905	29,231,410	1.18%
O	Residential Inventory	10	204,800	0.01%
S	Special Inventory Tax	17	3,447,080	0.14%
X	Totally Exempt Property	18,552	229,676,195	9.29%
Totals		75,349	2,472,603,264	

**SHELBY COUNTY APPRAISAL DISTRICT
EXEMPTIONS**

<i>Homestead Exemptions</i>	<i>Amount</i>	<i>Taxing Units</i>
Homestead Local	20%	Shelby County, Road & Bridge, Excelsior ISD, Center ISD, Joaquin, ISD, Timpson ISD, San Augustine 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
Disable Persona State	\$10,000	All Schools
Disabled Persons Tax Ceiling		All Schools
Disabled Veterans - 100%	Total Residence	All Taxing Units

Other Exemptions

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

2017

Loss Due to Exemptions - School Districts

Exemptions		Center ISD	Excelsior ISD	Joaquin ISD *	San Augustine ISD *
Abatements	AB	0	0	0	0
Disabled Persons Local	DP	0	0	0	0
Disabled Persons State	DP	707,403	48,100	350,569	0
Disabled Veterans	DV1,2,3,4	526,191	24,000	179,320	1,320
Disabled Veterans-100%	DVHS	642,993	100,080	400,396	303,193
Energy	EN	0	0	0	0
Exempt Prorated	EX PRORATED	0	0	0	0
House Bill 366	EX366	284,820	86,690	324,420	29,850
Charitable	EX-XG	1,687,440	0	0	0
Exempt	EX-ALL OTHERS	56,138,270	3,232,020	54,399,300	437,140
Freeport	FP	0	0	0	0
Homestead Local	HS	33,940,451	0	11,535,364	0
Homestead State	HS	55,181,656	3,026,763	20,526,423	513,550
Charitable Low Income Housing	LIH	1,411,370	0	0	0
Over 65 Local	OV65	0	0	0	0
Over 65 State	OV65	6,279,681	273,752	2,474,030	50,000
Over 65 State (surviving spouse)	OV65S	133,510	23,480	20,000	0
Pollution Control	PC	0	0	0	0
Total Exemptions		156,933,785	6,814,885	90,209,822	1,335,053

Other Deductions from Market Value

Loss due to Ag/Timber Value	235,388,649	29,025,692	102,213,230	5,852,610
Loss due to Homestead Cap	712,010	118,459	349,078	41,793

Exemptions		Shelbyville ISD *	Tenaha ISD *	Timpson ISD
Abatements	AB	0	0	0
Disabled Persons Local	DP	0	0	0
Disabled Persons State	DP	314,784	152,840	184,670
Disabled Veterans	DV1,2,3,4	155,120	136,640	284,517
Disabled Veterans-100%	DVHS	502,869	315,710	785,010
Energy	EN	0	0	0
Exempt Prorated	EX PRORATED	0	0	0
House Bill 366	EX366	421,850	28,380	126,780
Charitable	EX-XG	0	70,460	0
Exempt	EX-ALL OTHERS	92,502,240	7,485,800	11,263,045
Freeport	FP	0	0	0
Homestead Local	HS	0	0	11,074,442
Homestead State	HS	20,871,199	11,307,733	21,251,666
Charitable Low Income Housing	LIH	0	0	0
Over 65 Local	OV65	0	0	0
Over 65 State	OV65	2,424,532	1,123,020	2,904,604
Over 65 State (surviving spouse)	OV65S	70,000	40,000	84,530
Pollution Control	PC	0	0	0
Total Exemptions		117,262,594	20,660,583	47,959,264

Other Deductions from Market Value

Loss due to Ag/Timber Value	198,208,464	69,741,630	190,974,118
Loss due to Homestead Cap	458,587	96,369	255,383

**SHELBY COUNTY APPRAISAL DISTRICT
2017
Loss Due to Exemptions - County & Cities**

Exemptions		City of Center	City of Joaquin	City of Tenaha	City of Timpson
Abatements	AB	7,069,207	1,530,900	0	0
Disabled Persons	DP	0	45,000	0	0
Disabled Veterans	DV1,2,3,4	251,500	85,280	43,500	72,000
Disabled Veterans-100%	DVHS	406,880	62,630	96,270	0
Energy	EN	0	0	0	0
Exempt Prorated	EX PRORATED		0		
House Bill 366	EX366	4,920	84,250	2,980	2,200
Charitable	EX-XG	1,663,370	0	70,460	0
Exempt	EX-ALL OTHERS	42,004,090	5,511,990	6,215,460	6,998,375
Freeport	FP	0	0	0	0
Homestead	HS	14,246,764	1,838,051	1,861,602	2,344,107
Charitable Low Income Housing	LIH	1,411,370	0	0	273,000
Over 65	OV65	1,742,704	344,940	183,000	12,000
Over 65 State (surviving spouse)	OV65S	55,000	5,000	3,000	0
Pollution Control	PC	0	0	0	0
Total Exemptions		68,855,805	9,508,041	8,476,272	9,701,682

Other Deductions from Market Value

Loss due to Ag/Timber Value	7,613,228	2,603,141	3,991,962	2,572,409
Loss due to Homestead Cap	432,688	60,445	20,239	49,678

Exemptions		Shelby County	Road & Bridge
Abatements	AB	2,854,940	2,291,228
Disabled Persons Local	DP	1,489,936	556,480
Disabled Veterans	DV1,2,3,4	1,739,851	1,624,700
Disabled Veterans-100%	DVHS	4,562,203	3,378,793
Energy	EN	0	0
Exempt Prorated	EX PRORATED	0	0
House Bill 366	EX366	1,049,130	1,049,130
Charitable	EX-XG	1,757,900	1,757,900
Exempt	EX-ALL OTHERS	225,457,795	225,457,795
Freeport	FP	0	0
Homestead Local	HS	85,021,724	85,802,904
Homestead State	HS	0	18,208,464
Charitable Low Income Housing	LIH	1,411,370	1,411,370
Over 65 Local	OV65	10,771,442	4,113,507
Over 65 State (surviving spouse)	OV65S	225,000	96,000
Pollution Control	PC	0	0
Total Exemptions		336,341,291	345,748,271

Other Deductions from Market Value

Loss due to Ag/Timber Value	831,452,722	831,452,722
Loss due to Homestead Cap	2,031,679	2,031,679

**SHELBY COUNTY APPRAISAL DISTRICT
PROTEST SUMMARY**

	2013	2014	2015	2016	2017
<i>Protests Filed</i>					
Protests Filed	683	582	666	661	714
Hearings Scheduled	642	588	639	503	659
Settled Prior to Hearing	401	362	486	542	576
No Show for Hearing	57	81	71	38	16
Protests Heard by ARB	184	159	82	80	67
Pending Protests	0	8	0	0	0
Pending Arbitration	0	8	0	0	0
<i>Hearing Results</i>					
No Changes	184	158	77	74	65
Value Change	0	1	5	6	2
Other Change	0	1	0	0	0
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Lawsuits Filed	8	6	4	3	2