

Shelby County Appraisal District



2019 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 or phone (936) 598-6171.

**SHELBY COUNTY APPRAISAL DISTRICT
2019
Certified *Market Value***

	2015	(as of suppl. 37) 2016	(as of suppl. 10) 2017	(as of suppl. 33) 2018	(as of suppl. 12) 2019
Center ISD	936,475,642	914,948,128	928,464,128	945,784,272	1,008,319,758
Excelsior ISD	78,038,302	84,625,154	79,023,273	78,200,120	84,769,228
* Joaquin ISD	357,669,941	326,680,227	342,331,384	348,003,653	398,531,784
* San Augustine	27,864,060	15,900,220	15,231,650	16,903,720	30,443,050
* Shelbyville ISD	582,648,431	539,392,756	545,162,505	541,198,089	643,807,445
* Tenaha ISD	184,112,873	180,225,395	191,092,658	195,217,064	226,798,977
Timpson ISD	348,403,145	350,624,612	371,289,718	376,702,268	428,098,658
City of Center	353,452,169	354,968,847	355,492,880	362,788,983	377,804,461
City of Joaquin	45,891,127	38,449,599	36,195,131	38,234,398	42,926,683
City of Tenaha	35,710,194	36,515,979	35,781,654	38,424,213	40,067,291
City of Timpson	45,780,239	44,759,788	45,111,213	45,159,100	50,617,308
Shelby County	2,515,144,122	2,412,207,565	2,472,603,264	2,514,128,165	2,832,496,685
Road & Bridge	2,515,144,122	2,412,197,925	2,472,565,484	2,514,009,675	2,832,318,825

*Shelby County Portion Only

**SHELBY COUNTY APPRAISAL DISTRICT
2019
Net Taxable Value**

	2015	(as of suppl. 37) 2016	(as of suppl. 10) 2017	(as of suppl. 33) 2018	(as of suppl. 12) 2019
Center ISD	567,183,354	543,658,150	535,429,684	547,466,353	564,491,203
Excelsior ISD	45,136,257	51,833,820	43,064,237	41,081,075	43,660,410
* Joaquin ISD	179,704,595	147,816,306	149,559,254	153,534,045	178,875,447
* San Augustine	21,025,632	9,331,699	8,002,194	9,626,932	21,846,302
* Shelbyville ISD	294,272,705	252,485,703	229,232,860	223,869,353	283,805,434
* Tenaha ISD	99,817,818	95,923,276	100,594,076	104,470,887	121,564,053
Timpson ISD	126,563,096	130,481,611	132,100,953	134,194,266	142,411,258
City of Center	283,604,508	279,638,371	278,591,159	285,128,978	298,006,999
City of Joaquin	33,338,585	25,975,626	24,023,504	26,120,988	29,291,713
City of Tenaha	23,372,998	24,214,337	23,293,181	25,618,003	26,203,271
City of Timpson	33,295,364	32,407,886	32,787,444	32,270,640	33,801,010
Shelby County	1,441,122,394	1,338,509,701	1,302,777,572	1,335,520,676	1,475,817,082
Road & Bridge	1,430,867,510	1,328,373,942	1,293,332,812	1,325,484,274	1,465,900,445

*Shelby County Portion Only

SHELBY COUNTY APPRAISAL DISTRICT
2019
Average Homestead *Market Value*
 (Category A and E)

	2015	(as of suppl. 37) 2016	(as of suppl. 10) 2017	(as of suppl. 33) 2018	(as of suppl. 12) 2019
Center ISD	77,389	70,720	70,874	80,072	86,525
Excelsior ISD	66,513	60,035	59,536	66,174	72,009
* Joaquin ISD	72,072	60,848	61,471	74,635	84,170
* San Augustine	89,537	54,863	51,332	91,419	97,305
* Shelbyville ISD	69,558	53,200	54,641	73,758	80,292
* Tenaha ISD	59,592	51,698	51,528	62,711	68,497
Timpson ISD	67,478	58,373	57,617	69,275	75,953
City of Center	72,555	75,382	75,151	75,748	81,329
City of Joaquin	49,114	45,942	44,546	46,216	55,408
City of Tenaha	47,074	43,145	43,168	46,888	50,928
City of Timpson	56,975	54,265	51,565	56,081	60,728
Shelby County	72,115	63,912	64,193	74,800	81,708
Road & Bridge	72,115	63,912	64,193	74,812	81,721

*Shelby County Portion Only

SHELBY COUNTY APPRAISAL DISTRICT
2019
Average Homestead Taxable Value
 (Category A and E)

	2015	(as of suppl. 37) 2016	(as of suppl. 10) 2017	(as of suppl. 33) 2018	(as of suppl. 12) 2019
Center ISD	40,032	34,676	35,036	42,564	46,457
Excelsior ISD	42,782	36,875	36,800	43,589	47,501
* Joaquin ISD	35,769	27,055	27,821	38,738	43,885
* San Augustine	61,613	34,402	29,122	67,306	72,120
* Shelbyville ISD	46,325	30,799	32,256	51,567	56,516
* Tenaha ISD	37,281	29,396	29,342	41,297	45,604
Timpson ISD	32,443	25,814	25,479	35,183	38,960
City of Center	57,633	59,474	59,529	60,072	63,770
City of Joaquin	38,503	36,163	35,311	36,371	41,393
City of Tenaha	37,058	33,680	33,914	36,928	39,248
City of Timpson	44,435	42,497	40,597	44,286	47,016
Shelby County	56,942	50,484	50,882	59,394	63,631
Road & Bridge	53,876	47,367	47,774	56,314	60,550

*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
2019
Market Value by State Code Classification**

Shelby County		No. of Items	Market Value	Percent of Total Market Value
A	Single Family Residential	5,918	320,654,335	11.32%
B	Multifamily Residential	20	3,021,190	0.11%
C	Vacant Lot	2,093	14,029,961	0.50%
D1	Qualified Ag Land	10,255	1,051,003,073	37.11%
D2	Improvements on Qualified Ag Land	1,021	42,927,835	1.52%
E	Rural Land Non Qualified Open Space	4,787	296,634,039	10.47%
F1	Commercial Real Property	1,197	146,811,677	5.18%
F2	Industrial Real Property	79	34,839,580	1.23%
G1	Oil and Gas	27,792	219,662,250	7.76%
J2	Gas Distribution System	8	818,390	0.03%
J3	Electric Company (Including Co-Op)	65	21,515,740	0.76%
J4	Telephone Company (Including Co-op)	29	6,781,130	0.24%
J5	Railroad	43	58,060,860	2.05%
J6	Pipeline	619	133,699,470	4.72%
J7	Cable Television	3	622,980	0.02%
L1	Commercial Personal Property	837	61,451,650	2.17%
L2	Industrial Personal Property	388	134,253,350	4.74%
M1	Tangible Personal Property Mobile Homes	1,975	35,810,710	1.26%
O	Residential Inventory	10	186,970	0.01%
S	Special Inventory Tax	15	4,513,710	0.16%
X	Totally Exempt Property	17,473	245,148,625	8.66%
Totals		74,627	2,832,447,525	

**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

2019

Loss Due to Exemptions - School Districts

Exemptions		Center ISD	Excelsior ISD	Joaquin ISD *	San Augustine ISD *
Abatements	AB	0	0	0	0
Community Housing Dev. Org.	CHODO	1,434,780	0	0	0
Disabled Persons-local	DP	0	0	0	0
Disabled Persons-state	DP	645,982	54,262	267,812	0
Disabled Veterans	DV1,2,3,4,and S	526,350	37,520	191,157	1,420
Disabled Veterans-100%	DVHS	1,578,283	121,635	778,501	351,880
Energy	EN	0	0	0	0
Exempt Prorated	EX PRORATED	0	0	0	0
House Bill 366	EX366	288,500	76,140	289,508	27,210
Charitable	EX-XG	1,983,210	0	0	0
Exempt	EX-ALL OTHERS	56,802,050	3,258,760	57,211,560	438,740
Freeport	FP	0	0	0	0
Homestead-local	HS	37,669,967	0	13,816,852	0
Homestead-state	HS	55,581,696	3,097,175	20,899,909	529,410
Charitable Low Income Housing	LIH	3,820	0	0	0
Over 65-local	OV65	0	0	0	0
Over 65-state	OV65	7,172,686	311,276	2,772,767	62,448
Over 65-state (surviving spouse)	OV65S	60,000	20,000	0	0
Pollution Control	PC	0	0	0	0
Total Loss Due to Exemptions		163,747,324	6,976,768	96,228,066	1,411,108

Other Deductions from Market Value

Loss due to Ag/Timber Value	276,696,660	33,762,742	121,043,993	7,147,840
Loss due to Homestead Cap	3,384,571	369,308	2,384,278	37,800

Exemptions		Shelbyville ISD *	Tenaha ISD *	Timpson ISD
Abatements	AB	0	0	0
Community Housing Dev. Org.	CHODO	0	0	0
Disabled Persons-local	DP	0	0	0
Disabled Persons-state	DP	322,950	175,372	204,932
Disabled Veterans	DV1,2,3,4 and S	167,703	111,390	240,638
Disabled Veterans-100%	DVHS	679,912	498,621	1,694,238
Energy	EN	0	0	0
Exempt Prorated	EX PRORATED	0	0	0
House Bill 366	EX366	392,950	32,080	104,720
Charitable	EX-XG	0	71,310	0
Exempt	EX-ALL OTHERS	99,614,320	7,966,170	15,409,745
Freeport	FP	0	0	0
Homestead-local	HS	0	0	12,855,069
Homestead-state	HS	21,645,272	11,261,446	22,169,194
Charitable Low Income Housing	LIH	0	0	0
Over 65-local	OV65	0	0	0
Over 65-state	OV65	2,894,783	1,219,715	3,086,504
Over 65-state (surviving spouse)	OV65S	10,000	10,000	30,000
Pollution Control	PC	456,000	0	0
Total Loss Due to Exemptions		126,183,890	21,346,104	55,795,040

Other Deductions from Market Value

Loss due to Ag/Timber Value	232,108,278	83,159,304	228,184,711
Loss due to Homestead Cap	1,709,843	729,516	1,707,649

***Shelby County Portion Only**

**SHELBY COUNTY APPRAISAL DISTRICT
2019
Loss Due to Exemptions - County & Cities**

Exemptions		City of Center	City of Joaquin	City of Tenaha	City of Timpson
Abatements	AB	6,101,890	1,487,574	0	0
Community Housing Dev. Org.	CHODO	1,434,780	0	0	0
Disabled Persons	DP	0	27,000	0	0
Disabled Veterans	DV1,2,3,4	232,300	75,285	43,500	48,000
Disabled Veterans-100%	DVHS	525,848	265,612	99,140	0
Energy	EN	0	0	0	0
Exempt Prorated	EX PRORATED	0	0	0	0
House Bill 366	EX366	5,020	67,880	2,700	2,540
Charitable	EX-XG	1,952,040	0	71,310	0
Exempt	EX-ALL OTHERS	43,189,450	6,029,920	6,557,570	10,575,175
Freeport	FP	0	0	0	0
Homestead-local	HS	15,006,425	2,048,321	2,043,898	2,644,265
Charitable Low Income Housing	LIH	3,820	0	0	0
Over 65-local	OV65	1,902,886	342,706	186,000	267,000
Over 65-state (surviving spouse)	OV65S	10,000	0	0	6,000
Pollution Control	PC	0	0	0	0
Total Exemptions		70,364,459	10,344,298	9,004,118	13,542,980

Other Deductions from Market Value

Loss due to Ag/Timber Value	8,288,840	2,732,450	4,634,529	2,981,990
Loss due to Homestead Cap	1,144,163	558,222	225,373	291,328

Exemptions		Shelby County	Road & Bridge
Abatements	AB	1,159,120	1,159,120
Community Housing Dev. Org.	CHODO	1,434,780	1,434,780
Disabled Persons	DP	1,324,556	499,121
Disabled Veterans	DV1,2,3,4	1,625,132	1,527,990
Disabled Veterans-100%	DVHS	7,432,583	5,800,675
Energy	EN	0	0
Exempt Prorated	EX PRORATED	0	0
House Bill 366	EX366	954,150	954,150
Charitable	EX-XG	2,054,520	2,054,520
Exempt	EX-ALL OTHERS	240,701,355	240,701,355
Freeport	FP	0	0
Homestead-local	HS	95,322,885	96,569,484
Homestead-state	hs	0	18,273,734
Charitable Low Income Housing	LIH	3,820	3,820
Over 65-local	OV65	11,698,165	4,513,407
Over 65-state (surviving spouse)	OV65S	70,000	28,000
Pollution Control	PC	456,000	456,000
Total Exemptions		364,237,066	373,976,156

Other Deductions from Market Value

Loss due to Ag/Timber Value	982,119,572	982,119,572
Loss due to Homestead Cap	10,322,965	10,322,652

**SHELBY COUNTY APPRAISAL DISTRICT
PROTEST SUMMARY**

	2015	2016	2017	2018	2019
<i>Protests Filed</i>					
Protests Filed	666	661	714	624	542
Hearings Scheduled	639	503	659	544	478
Settled Prior to Hearing	486	542	576	578	385
No Show for Hearing	71	38	16	37	25
Protests Heard by ARB	82	80	67	8	128
Pending Protests	0	0	0	0	1
Pending Arbitration	0	0	0	0	1
<i>Hearing Results</i>					
No Changes	77	74	65	3	128
Value Change	5	6	2	5	0
Other Change	0	0	0	0	0
<hr/>					
Lawsuits Filed	4	3	2	1	1