

Shelby County Appraisal District



2020 Annual Report

(Effective September 22,2020)

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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.

**Certified *Market Value*
2020**

	(as of suppl. 37) 2016	(as of suppl. 10) 2017	(as of suppl. 33) 2018	(as of suppl. 12) 2019	(as of suppl. 5) 2020
Center ISD	914,948,128	928,464,128	945,784,272	1,008,319,758	1,014,757,032
Excelsior ISD	84,625,154	79,023,273	78,200,120	84,769,228	77,736,633
* Joaquin ISD	326,680,227	342,331,384	348,003,653	398,531,784	427,890,551
* San Augustine	15,900,220	15,231,650	16,903,720	30,443,050	28,058,860
* Shelbyville ISD	539,392,756	545,162,505	541,198,089	643,807,445	614,109,006
* Tenaha ISD	180,225,395	191,092,658	195,217,064	226,798,977	230,104,635
Timpson ISD	350,624,612	371,289,718	376,702,268	428,098,658	427,281,535
City of Center	354,968,847	355,492,880	362,788,983	377,804,461	376,992,140
City of Joaquin	38,449,599	36,195,131	38,234,398	42,926,683	42,131,335
City of Tenaha	36,515,979	35,781,654	38,424,213	40,067,291	41,430,483
City of Timpson	44,759,788	45,111,213	45,159,100	50,617,308	49,908,519
Shelby County	2,412,207,565	2,472,603,264	2,514,128,165	2,832,496,685	2,831,334,233
Road & Bridge	2,412,197,925	2,472,565,484	2,514,009,675	2,832,318,825	2,831,190,793

*Shelby County Portion Only

**Net Taxable Value
2020**

	(as of suppl. 37) 2016	(as of suppl. 10) 2017	(as of suppl. 33) 2018	(as of suppl. 12) 2019	(as of suppl. 5) 2020
Center ISD	543,658,150	535,429,684	547,466,353	564,491,203	568,939,250
Excelsior ISD	51,833,820	43,064,237	41,081,075	43,660,410	36,294,402
* Joaquin ISD	147,816,306	149,559,254	153,534,045	178,875,447	189,129,525
* San Augustine	9,331,699	8,002,194	9,626,932	21,846,302	19,488,170
* Shelbyville ISD	252,485,703	229,232,860	223,869,353	283,805,434	257,563,544
* Tenaha ISD	95,923,276	100,594,076	104,470,887	121,564,053	123,277,054
Timpson ISD	130,481,611	132,100,953	134,194,266	142,411,258	143,915,162
City of Center	279,638,371	278,591,159	285,128,978	298,006,999	294,900,103
City of Joaquin	25,975,626	24,023,504	26,120,988	29,291,713	29,647,438
City of Tenaha	24,214,337	23,293,181	25,618,003	26,203,271	27,152,082
City of Timpson	32,407,886	32,787,444	32,270,640	33,801,010	33,414,779
Shelby County	1,338,509,701	1,302,777,572	1,335,520,676	1,475,817,082	1,458,477,285
Road & Bridge	1,328,373,942	1,293,332,812	1,325,484,274	1,465,900,445	1,448,533,513

*Shelby County Portion Only

Average Homestead *Market Value*
2020
(Category A and E)

	(as of suppl. 37)	(as of suppl. 10)	(as of suppl. 33)	(as of suppl. 12)	(as of suppl. 5)
	2016	2017	2018	2019	2020
Center ISD	70,720	70,874	80,072	86,525	84,185
Excelsior ISD	60,035	59,536	66,174	72,009	71,441
* Joaquin ISD	60,848	61,471	74,635	84,170	84,268
* San Augustine	54,863	51,332	91,419	97,305	106,023
* Shelbyville ISD	53,200	54,641	73,758	80,292	78,783
* Tenaha ISD	51,698	51,528	62,711	68,497	69,579
Timpson ISD	58,373	57,617	69,275	75,953	76,217
City of Center	75,382	75,151	75,748	81,329	79,564
City of Joaquin	45,942	44,546	46,216	55,408	54,028
City of Tenaha	43,145	43,168	46,888	50,928	52,647
City of Timpson	54,265	51,565	56,081	60,728	60,084
Shelby County	63,912	64,193	74,800	81,708	80,698
Road & Bridge	63,912	64,193	74,812	81,721	80,711

*Shelby County Portion Only

**Average Homestead Taxable Value
2020**
(Category A and E)

	(as of suppl. 37) 2016	(as of suppl. 10) 2017	(as of suppl. 33) 2018	(as of suppl. 12) 2019	(as of suppl. 5) 2020
Center ISD	34,676	35,036	42,564	46,457	45,678
Excelsior ISD	36,875	36,800	43,589	47,501	48,441
* Joaquin ISD	27,055	27,821	38,738	43,885	45,210
* San Augustine	34,402	29,122	67,306	72,120	82,504
* Shelbyville ISD	30,799	32,256	51,567	56,516	56,438
* Tenaha ISD	29,396	29,342	41,297	45,604	47,044
Timpson ISD	25,814	25,479	35,183	38,960	40,066
City of Center	59,474	59,529	60,072	63,770	63,217
City of Joaquin	36,163	35,311	36,371	41,393	42,586
City of Tenaha	33,680	33,914	36,928	39,248	41,090
City of Timpson	42,497	40,597	44,286	47,016	47,428
Shelby County	50,484	50,882	59,394	63,631	63,930
Road & Bridge	47,367	47,774	56,314	60,550	60,870

*Shelby County Portion Only

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.

**Market Value by State Code Classification
2020**

Shelby County		No. of Items	Market Value	Percent of Total Market Value
A	Single Family Residential	5,883	318,372,715	11.24%
B	Multifamily Residentail	21	3,648,100	0.13%
C	Vacant Lot	2,073	14,241,852	0.50%
D1	Qualified Ag Land	10,114	1,052,780,708	37.18%
D2	Improvements on Qualified Ag Land	992	42,006,074	1.48%
E	Rural Land Non Qualified Open Space	4,577	307,046,620	10.84%
F1	Commercial Real Property	1,196	143,904,169	5.08%
F2	Industrial Real Property	77	35,414,560	1.25%
G1	Oil and Gas	22,159	174,162,370	6.15%
G3	Other Sub-surface Interests	1	10,310	
J2	Gas Distribution System	7	913,060	0.03%
J3	Electric Company (Including Co-Op)	65	22,502,670	0.79%
J4	Telephone Company (Including Co-op)	32	6,420,560	0.23%
J5	Railroad	43	61,721,840	2.18%
J6	Pipeline	621	169,420,330	5.98%
J7	Cable Television	3	637,420	0.02%
L1	Commercial Personal Property	836	62,179,510	2.20%
L2	Industrial Personal Property	393	127,150,690	4.49%
M1	Tangible Personal Property Mobile Homes	2,028	38,431,510	1.36%
O	Residential Inventory	3	32,760	0.00%
S	Special Inventory Tax	16	4,784,320	0.17%
X	Totally Exempt Property	17,745	245,532,275	8.67%
Totals		68,885	2,831,314,423	

**SHELBY COUNTY APPRAISAL DISTRICT
EXEMPTIONS**

Homestead Exemptions

Shelby County

Homestead - 20% (Local Optional)
Over 65 or Disability - \$5,000 (Local Optional)

Road & Bridge

Homestead - 20% (Local Optional)
Homestead - \$3,000 (State Mandated)
Over 65 or Disability - \$2,000 (Local Optional)

Center ISD

Homestead - 20% (Local Optional)
Homestead - \$25,000 (State Mandated)
Over 65 or Disability - \$10,000 (State Mandated)

Excelsior ISD

Homestead - \$25,000 (State Mandated)
Over 65 or Disability - \$10,000 (State Mandated)

Joaquin ISD

Homestead - 20% (Local Optional)
Homestead - \$25,000 (State Mandated)
Over 65 or Disability - \$10,000 (State Mandated)

Shelbyville ISD

Homestead - \$25,000 (State Mandated)
Over 65 or Disability - \$10,000 (State Mandated)

Tenaha ISD

Homestead - \$25,000 (State Mandated)
Over 65 or Disability - \$10,000 (State Mandated)

Timpson ISD

Homestead - 20% (Local Optional)
Homestead - \$25,000 (State Mandated)
Over 65 or Disability - \$10,000 (State Mandated)

San Augustine ISD

Homestead - \$25,000 (State Mandated)
Over 65 or Disability - \$10,000 (State Mandated)

City of Center

Homestead - 20% (Local Optional)
Over 65 - \$5,000 (Local Optional)

City of Joaquin

Homestead - 20% (Local Optional)
Over 65 - \$5,000 (Local Optional)
Disability - \$3,000 (Local Optional)

City of Tenaha

Homestead - 20% (Local Optional)
Over 65 - \$3,000 (Local Optional)

City of Timpson

Homestead - 20% (Local Optional)
Over 65 - \$3,000 (Local Optional)

Disabled Veteran's Exemptions

Disability rating of not less than 10 but not more than 30 percent (DV1)	\$5,000
Disability rating of 31% but not more than 50% (DV2)	\$7,500
Disability rating of 51% but not more than 70% (DV3)	\$10,000
Disability rating of more than 70% (DV4)	\$12,000
Disability rating of not less 10% and is age 65 or older (DV4)	\$12,000
Disabled veteran whose disability consists of the loss of or use of one or more limbs, total blindness in one or both eyes or paraplegia (DV4)	\$12,000
Disability rating of 100% or determined unemployable (DVHS)	100%

**Value Loss Due to Exemptions - School Districts
2020**

Exemptions		Center ISD	Excelsior ISD	Joaquin ISD *	San Augustine ISD *
Abatements	AB	0	0	0	0
Community Housing Dev. Org.	CHODO	1,431,860	0	0	0
Disabled Persons (local optional)	DP	0	0	0	0
Disabled Persons (state mandated)	DP	639,199	36,620	289,970	0
Disabled Veterans	DV1,2,3,4, and S	549,280	47,980	173,274	1,420
Disabled Veterans HS (100%)	DVHS	1,974,397	128,140	1,249,950	348,920
Energy	EN	0	0	0	0
Exempt Prorated	EX PRORATED	0	0	0	0
House Bill 366	EX366	263,580	72,370	277,935	34,410
Charitable	EX-XG	1,932,000	0	0	0
Exempt	EX-ALL OTHERS	56,507,420	3,275,530	57,228,120	399,840
Freeport	FP	0	0	0	0
Homestead (local optional)	HS	36,830,820	0	14,126,001	0
Homestead (state mandated)	HS	55,863,355	3,065,403	21,162,995	528,020
Charitable Low Income Housing	LIH	3,980	0	0	0
Over 65 (local optional)	OV65	0	0	0	0
Over 65 (state mandated)	OV65	6,980,787	321,254	2,774,755	66,404
Over 65 (state mandated) surviving spouse	OV65S	60,000	20,000	10,340	0
Pollution Control	PC	0	0	18,847,920	0
Total Value Loss Due to Exemptions		163,036,678	6,967,297	116,141,260	1,379,014

Other Deductions from Market Value

Loss due to Ag/Timber Value	281,880,664	34,326,922	121,512,462	7,190,200
Loss due to Homestead Cap	900,440	148,012	1,086,944	1,476
Total Value Loss	\$445,817,782	\$41,442,231	\$238,740,666	\$8,570,690

Exemptions		Shelbyville ISD *	Tenaha ISD *	Timpson ISD
Abatements	AB	0	0	0
Community Housing Dev. Org.	CHODO	0	0	0
Disabled Persons (local optional)	DP	0	0	0
Disabled Persons (state mandated)	DP	348,448	190,286	228,923
Disabled Veterans	DV1,2,3,4 and S	174,570	106,460	200,280
Disabled Veterans HS (100%)	DVHS	793,556	624,890	1,570,331
Energy	EN	0	0	0
Exempt Prorated	EX PRORATED	0	0	0
House Bill 366	EX366	344,675	22,820	100,940
Charitable	EX-XG	0	73,180	0
Exempt	EX-ALL OTHERS	99,545,400	8,573,850	15,665,325
Freeport	FP	0	0	0
Homestead (local optional)	HS	0	0	12,893,364
Homestead (state mandated)	HS	21,614,654	11,476,454	22,182,332
Charitable Low Income Housing	LIH	0	0	0
Over 65 (local optional)	OV65	0	0	0
Over 65 (state mandated)	OV65	2,868,987	1,252,764	3,133,681
Over 65 (state mandated) surviving spouse	OV65S	20,000	10,000	30,000
Pollution Control	PC	0	0	0
Total Value Loss Due to Exemptions		125,710,290	22,330,704	56,005,176

Other Deductions from Market Value

Loss due to Ag/Timber Value	230,307,185	84,054,299	226,865,486
Loss due to Homestead Cap	527,987	442,578	505,711
Total Value Loss	\$356,545,462	\$106,827,581	\$283,376,373

**Value Loss Due to Exemptions - County & Cities
2020**

Exemptions		City of Center	City of Joaquin	City of Tenaha	City of Timpson
Abatements	AB	6,830,822	615,277	0	0
Community Housing Dev. Org.	CHODO	1,431,860	0	0	0
Disabled Persons (local optional)	DP	0	30,000	0	0
Disabled Veterans	DV1,2,3,4	220,350	75,160	55,500	36,000
Disabled Veterans HS (100%)	DVHS	1,010,565	273,048	152,020	0
Energy	EN	0	0	0	0
Exempt Prorated	EX PRORATED	0	0	0	0
House Bill 366	EX366	6,260	51,990	2,580	2,570
Charitable	EX-XG	1,901,000	0		0
Exempt	EX-ALL OTHERS	42,602,530	6,234,780	6,917,880	10,805,315
Freeport	FP	0	0	0	0
Homestead (local optional)	HS	14,731,181	2,019,446	2,094,306	2,578,538
Charitable Low Income Housing	LIH	3,980	0	0	0
Over 65 (local optional)	OV65	1,862,884	337,977	183,000	243,000
Over 65 (local optional) surviving spouse	OV65S	5,000	0	0	6,000
Pollution Control	PC	0	0	0	0
Total Value Loss Due to Exemptions		70,606,432	9,637,678	9,405,286	13,671,423

Other Deductions from Market Value

Loss due to Ag/Timber Value	11,109,041	2,722,300	4,723,430	2,752,200
Loss due to Homestead Cap	376,564	123,919	149,685	70,117

Total Value Loss	\$82,092,037	\$12,483,897	\$14,278,401	\$16,493,740
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Exemptions		Shelby County	Road & Bridge
Abatements	AB	851,652	851,652
Community Housing Dev. Org.	CHODO	1,431,860	1,431,860
Disabled Persons (local optional)	DP	1,334,651	505,513
Disabled Veterans	DV1,2,3,4	1,622,644	1,523,989
Disabled Veterans HS (100%)	DVHS	8,390,721	6,837,715
Energy	EN	0	0
Exempt Prorated	EX PRORATED	0	0
House Bill 366	EX366	895,740	895,740
Charitable	EX-XG	2,005,180	2,005,180
Exempt	EX-ALL OTHERS	241,195,515	241,195,515
Freeport	FP	0	0
Homestead (local optional)	HS	94,740,381	95,909,395
Homestead (state mandated)	HS	0	18,303,200
Charitable Low Income Housing	LIH	3,980	3,980
Over 65 (local optional)	OV65	11,633,194	4,495,111
Over 65 (local optional) surviving spouse	OV65S	95,000	36,000
Pollution Control	PC	18,847,920	18,847,920
Total Value Loss Due to Exemptions		383,048,438	392,842,770

Other Deductions from Market Value

Loss due to Ag/Timber Value	986,195,362	986,195,362
Loss due to Homestead Cap	3,613,148	3,613,148

Total Value Loss	\$1,372,856,948	\$1,382,651,280
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PROTEST SUMMARY

	2016	2017	2018	2019	2020
<i>Protests Filed</i>					
Protests Filed	661	714	624	542	1004
Hearings Scheduled	503	659	544	478	955
Settled Prior to Hearing	542	576	578	385	741
No Show for Hearing	38	16	37	25	132
Protests Heard by ARB	80	67	8	128	109
Pending Protests	0	0	0	1	24
Pending Arbitration	0	0	0	1	3
<i>Hearing Results</i>					
No Changes	74	65	3	128	109
Value Change	6	2	5	0	0
Other Change	0	0	0	0	0
Lawsuits Filed					
Lawsuits Filed	3	2	1	1	0