

Shelby County Appraisal District



2024 Annual Report

(Effective January 2, 2025)

Table of Contents

General Information

Appraisal Roll Totals 1

Certified Market Value - 5 Year History 2

Net Taxable Value - 5 Year History 3

Property Categories and Descriptions 4

Value by State Code Classification 5

Exemption Table 6

Exemptions - School Districts 7

Exemptions - Cities, County, Road & Bridge 8

Protest Summary 9

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 Eric W. Lawrence, Chief Appraiser. Email scad@shelbycad.com or phone (936) 598-6171.

**Appraisal Roll Totals
2024**

Land

Homesite:	69,730,232	
Non Homesite	338,801,331	
Ag Market	562,017,702	
Timber Market	1,029,546,320	
Total Land Market Value		2,000,095,585

Improvement

Homesite:	847,624,476	
Non Homesite:	530,030,293	
Total Improvement Market Value		1,377,654,769

Non Real

Personal Property:	504,141,684	
Mineral Property:	176,369,540	
Total Non Real Market Value		680,511,224

Total Market Value		4,058,261,578
---------------------------	--	----------------------

Exempt Property		-554,162,180
-----------------	--	--------------

Homestead Cap		-78,824,158
---------------	--	-------------

23.231 Cap		-12,349,542
------------	--	-------------

Productivity Loss		-1,522,937,256
-------------------	--	----------------

Total Value Loss:		-2,168,273,136
--------------------------	--	-----------------------

Net Taxable Value		1,889,988,442
--------------------------	--	----------------------

**Certified *Market Value*
2024**

	2020	2021	2022	2023	2024
Center ISD	1,014,757,032	1,050,319,759	1,174,398,227	1,445,695,668	1,445,633,707
Excelsior ISD	77,736,633	76,677,800	79,524,559	112,863,155	107,737,902
* Joaquin ISD	427,890,551	432,765,680	502,299,564	682,063,905	658,943,028
* San Augustine	28,058,860	20,872,030	22,589,780	27,108,600	20,588,570
* Shelbyville ISD	614,109,006	601,363,868	674,094,625	1,049,297,270	848,197,598
* Tenaha ISD	230,104,635	225,968,699	234,270,979	307,464,204	316,465,442
Timpson ISD	427,281,535	435,810,175	451,645,678	610,305,702	647,208,400
<hr/>					
City of Center	376,992,140	389,191,711	427,444,327	464,362,196	471,069,031
City of Joaquin	42,131,335	42,087,595	47,727,026	56,745,511	57,337,646
City of Tenaha	41,430,483	42,579,642	44,763,120	52,940,803	57,444,411
City of Timpson	49,908,519	50,806,901	54,492,412	60,929,280	68,610,324
<hr/>					
Shelby County	2,831,334,233	2,857,055,994	3,152,144,857	4,248,075,008	4,058,261,578
Road & Bridge	2,831,190,793	2,856,916,324	3,151,931,267	4,248,075,008	4,058,261,578

*Shelby County Portion Only

**Net Taxable Value
2024**

	2020	2021	2022	2023	2024
Center ISD	568,939,250	602,537,153	671,011,119	767,115,936	685,650,468
Excelsior ISD	36,294,402	35,110,797	35,097,078	48,164,258	38,396,105
* Joaquin ISD	189,129,525	192,735,409	234,073,348	308,633,137	265,563,332
* San Augustine	19,488,170	12,320,893	13,551,361	13,779,761	6,466,562
* Shelbyville ISD	257,563,544	243,365,046	288,700,765	472,203,331	256,731,437
* Tenaha ISD	123,277,054	117,949,815	120,297,932	144,300,603	134,712,006
Timpson ISD	143,915,162	151,076,484	152,694,050	181,420,996	174,599,410
City of Center	294,900,103	310,339,611	337,304,132	368,939,266	367,674,385
City of Joaquin	29,647,438	30,226,253	34,647,047	40,280,980	40,511,941
City of Tenaha	27,152,082	27,960,891	29,680,558	33,387,496	35,880,285
City of Timpson	33,414,779	34,386,449	37,257,570	40,581,282	43,838,664
Shelby County	1,458,477,285	1,477,995,378	1,677,740,745	2,095,767,821	1,889,988,442
Road & Bridge	1,448,533,513	1,485,398,292	1,685,103,249	2,103,090,720	1,897,968,156

*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 Open-space Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1.
D2	Real Property: Improvements on Qualified Open-space land	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.
E	Real Property: Rural Land not Qualified for Open-space Land, and Improvements	Acreage that is not qualified for productivity valuation and is rural in nature.
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 and Manufacturing	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility property included in Category J.
G	Real Property: Oil and Gas	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.
J	Real and Tangible 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 and Manufacturing	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.
M	Mobile Homes	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 Only	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.
X	Total Exempt Property and Subcategories	Exempt property must meet legal requirements mainly detailed in the Tax Code.

**Value by State Code Classification
2024 Certified Totals**

Shelby County		No. of Items	New Value	Market Value	Taxable Value
A	Single Family Residential	6,433	4,995,140	504,626,662	379,963,325
B	Multifamily Residential	22	0	5,374,425	5,107,339
C	Vacant Lot	1,974		15,638,186	15,427,516
D1	Qualified Ag Land	10,236	0	1,591,160,502	67,932,883
D2	Improvements on Qualified Ag Land	1,154	4,439,060	62,077,702	62,030,270
E	Rural Land Non Qualified Open Space	4,953	14,174,190	500,911,212	379,575,594
F1	Commercial Real Property	1,235	1,578,870	177,303,067	174,283,020
F2	Industrial Real Property	92	0	125,671,710	82,278,830
G1	Oil and Gas	26,772	0	172,527,350	170,191,367
J2	Gas Distribution System	7	0	1,524,290	1,524,290
J3	Electric Company (Including Co-Op)	66	0	30,206,510	30,206,510
J4	Telephone Company (Including Co-op)	37	0	5,844,090	5,844,090
J5	Railroad	54	0	75,809,298	75,809,298
J6	Pipeline	605	0	181,146,570	181,146,570
J7	Cable Television	3	0	1,128,550	1,128,550
L1	Commercial Personal Property	807	20,450	69,253,474	69,253,474
L2	Industrial Personal Property	354	0	133,952,610	133,952,610
M1	Mobile Homes	1,680	5,007,810	64,942,940	49,379,216
O	Residential Inventory	2	0	19,980	19,980
S	Special Inventory Tax	17	0	4,933,710	4,933,710
X	Totally Exempt Property	9,001	886,530	334,208,740	0
Totals		65,504	31,102,050	4,058,261,578	1,889,988,442

**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)
Over 65 or Disability - \$3,000 (Local Optional)

Center ISD

Homestead - 20% (Local Optional)
Homestead - \$100,000 (State Mandated)
Over 65 or Disability - \$10,000 (State Mandated)

Excelsior ISD

Homestead - \$100,000 (State Mandated)
Over 65 or Disability - \$10,000 (State Mandated)

Joaquin ISD

Homestead - 20% (Local Optional)
Homestead - \$100,000 (State Mandated)
Over 65 or Disability - \$10,000 (State Mandated)

Shelbyville ISD

Homestead - \$100,000 (State Mandated)
Over 65 or Disability - \$10,000 (State Mandated)

Tenaha ISD

Homestead - \$40,000 (State Mandated)
Over 65 or Disability - \$10,000 (State Mandated)

Timpson ISD

Homestead - 20% (Local Optional)
Homestead - \$100,000 (State Mandated)
Over 65 or Disability - \$10,000 (State Mandated)

San Augustine ISD

Homestead - \$100,000 (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
2024**

Exemptions		Center ISD	Excelsior ISD	Joaquin ISD *
Abatements	AB	0	0	0
Community Housing Dev. Org.	CHODO	3,561,780	0	0
Disabled Persons (local optional)	DP	0	0	0
Disabled Persons (state mandated)	DP	219,710	0	128,470
Disabled Veterans	DV	407,973	34,680	165,272
Disabled Veterans HS (100%)	DVHS	2,528,060	28,750	1,433,218
Energy	EN	0	0	0
Exempt (100%)	EX	59,482,937	3,262,520	87,357,193
Freeport	FP	0	0	0
Homestead (local optional)	HS	39,617,897	0	15,465,318
Homestead (state mandated)	HS	177,262,826	9,433,035	68,749,677
Charitable Low Income Housing	LIH	4,350	0	0
Over 65 (local optional)	OV65	0	0	0
Over 65 (state mandated)	OV65	3,675,589	231,870	1,559,579
Pollution Control	PC	0	0	22,666,710
Total Value Loss Due to Exemptions		286,761,122	12,990,855	197,525,437

Other Deductions from Market Value

Loss due to Ag/Timber Value	437,191,011	54,273,556	182,366,065
Loss due to Homestead Cap	31,815,376	1,800,446	10,925,593
Loss due to 23.231 Cap	4,215,730	276,940	2,562,603

Total Value Loss	\$759,983,239	\$69,341,797	\$393,379,698
-------------------------	----------------------	---------------------	----------------------

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	117,840	32,463	74,702
Disabled Veterans	DV	134,950	100,776	212,241
Disabled Veterans HS (100%)	DVHS	769,160	732,497	1,937,129
Energy	EN	0	0	0
Exempt (100%)	EX	150,985,763	9,823,742	18,902,965
Freeport	FP	0	0	0
Homestead (local optional)	HS	0	0	12,096,329
Homestead (state mandated)	HS	66,365,818	34,590,696	68,082,763
Charitable Low Income Housing	LIH	0	0	0
Over 65 (local optional)	OV65	0	0	0
Over 65 (state mandated)	OV65	1,380,329	725,893	1,382,176
Pollution Control	PC	0	0	0
Total Value Loss Due to Exemptions		219,753,860	46,006,067	102,688,305

Other Deductions from Market Value

Loss due to Ag/Timber Value	359,055,580	128,279,788	350,669,146
Loss due to Homestead Cap	11,551,840	6,299,400	16,235,686
Loss due to 23.231 Cap	1,104,866	1,168,181	3,015,853

Total Value Loss	\$591,466,146	\$181,753,436	\$472,608,990
-------------------------	----------------------	----------------------	----------------------

*Shelby County Portion Only

**Value Loss Due to Exemptions - County & Cities
2024**

Exemptions		City of Center	City of Joaquin	City of Tenaha	City of Timpson
Abatements	AB	0	0	0	0
Child Care Facility	CCF	0	0	0	0
Community Housing Dev. Org.	CHODO	3,561,780	0	0	0
Disabled Persons (local optional)	DP	0	24,000	0	0
Disabled Veterans	DV	199,660	60,529	48,000	46,000
Disabled Veterans HS (100%)	DVHS	1,081,212	474,726	200,295	180,653
Energy	EN	0	0	0	0
Exempt (100%)	EX	45,386,015	6,513,975	7,806,422	12,689,528
Freeport	FP	0	0	0	0
Homestead (local optional)	HS	22,483,940	3,124,902	3,207,828	3,537,864
Charitable Low Income Housing	LIH	4,350	0	0	0
Over 65 (local optional)	OV65	1,912,446	291,114	216,000	252,000
Pollution Control	PC	0	0	0	0
Total Value Loss Due to Exemptions		74,629,403	10,489,246	11,478,545	16,706,045

Other Deductions from Market Value

Loss due to Ag/Timber Value	13,494,600	4,221,970	7,248,960	4,054,080
Loss due to Homestead Cap	13,527,708	1,708,555	2,043,566	2,934,869
Loss due to 23.231 Cap	1,742,935	405,938	793,055	1,076,666

Total Value Loss	\$103,394,646	\$16,825,709	\$21,564,126	\$24,771,660
-------------------------	----------------------	---------------------	---------------------	---------------------

Exemptions		Shelby County	Road & Bridge
Abatements	AB	20,718,410	20,718,410
Child Care Facility	CCF	217,085	0
Community Housing Dev. Org.	CHODO	3,561,780	3,561,780
Disabled Persons (local optional)	DP	1,334,175	533,392
Disabled Veterans	DV	1,717,459	1,702,416
Disabled Veterans HS (100%)	DVHS	17,025,251	13,027,708
Energy	EN	0	0
Exempt (100%)	EX-ALL OTF	330,195,358	330,195,358
Freeport	FP	0	0
Homestead (local optional)	HS	144,756,086	148,915,486
Homestead (state mandated)	HS	0	0
Charitable Low Income Housing	LIH	4,350	4,350
Over 65 (local optional)	OV65	11,965,516	4,856,856
Pollution Control	PC	22,666,710	22,666,710
Total Value Loss Due to Exemptions		554,162,180	546,182,466

Other Deductions from Market Value

Loss due to Ag/Timber Value	1,522,937,256	1,522,937,256
Loss due to Homestead Cap	78,824,158	78,824,158
Loss due to 23.231 Cap	12,349,542	12,349,542

Total Value Loss	\$2,168,273,136	\$2,160,293,422
-------------------------	------------------------	------------------------

PROTEST SUMMARY

	2020	2021	2022	2023	2024
<i>Protests Filed</i>					
Protests Filed	1004	880	932	1464	829
Hearings Scheduled	955	863	861	1262	829
Settled Prior to Hearing	741	836	869	1326	543
No Show for Hearing	132	15	35	114	41
Protests Heard by ARB	109	12	25	20	5
Pending Protests	24	0	0	0	0
Arbitrations Filed	3	6	4	1	0
<i>Hearing Results</i>					
No Changes	109	11	25	20	4
Value Change	0	1	0	0	1
Other Change	0	0	0	0	0
Lawsuits Filed					
Lawsuits Filed	0	1	1	1	0