

Shelby County Appraisal District



2021 Annual Report

(Effective November 16, 2021)

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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.

**Appraisal Roll Totals
2021**

(as of suppl. 4)

Land

Homesite:	60,751,522
Non Homesite	239,685,862
Ag Market	383,536,645
Timber Market	670,951,128
Total Land Market Value	1,354,925,157

Improvement

Homesite:	546,454,913
Non Homesite:	342,386,674
Total Improvement Market Value	888,841,587

Non Real

Personal Property:	442,937,560
Mineral Property:	169,631,570
Total Non Real Market Value	612,569,130

Total Market Value	2,856,335,874
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Exempt Property	-282,388,570
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Homestead Caps	-3,684,206
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Productivity Loss	-985,926,104
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Total Value Loss:	-1,271,998,880
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Net Taxable Value	1,584,336,994
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**Certified *Market Value*
2021**

	(as of suppl. 10) 2017	(as of suppl. 33) 2018	(as of suppl. 12) 2019	(as of suppl. 5) 2020	(as of suppl. 4) 2021
Center ISD	928,464,128	945,784,272	1,008,319,758	1,014,757,032	1,050,319,759
Excelsior ISD	79,023,273	78,200,120	84,769,228	77,736,633	76,677,800
* Joaquin ISD	342,331,384	348,003,653	398,531,784	427,890,551	432,765,680
* San Augustine	15,231,650	16,903,720	30,443,050	28,058,860	20,872,030
* Shelbyville ISD	545,162,505	541,198,089	643,807,445	614,109,006	601,363,868
* Tenaha ISD	191,092,658	195,217,064	226,798,977	230,104,635	225,968,699
Timpson ISD	371,289,718	376,702,268	428,098,658	427,281,535	435,810,175
City of Center	355,492,880	362,788,983	377,804,461	376,992,140	389,191,711
City of Joaquin	36,195,131	38,234,398	42,926,683	42,131,335	42,087,595
City of Tenaha	35,781,654	38,424,213	40,067,291	41,430,483	42,579,642
City of Timpson	45,111,213	45,159,100	50,617,308	49,908,519	50,806,901
Shelby County	2,472,603,264	2,514,128,165	2,832,496,685	2,831,334,233	2,857,055,994
Road & Bridge	2,472,565,484	2,514,009,675	2,832,318,825	2,831,190,793	2,856,916,324

*Shelby County Portion Only

**Net Taxable Value
2021**

	(as of suppl. 10) 2017	(as of suppl. 33) 2018	(as of suppl. 12) 2019	(as of suppl. 5) 2020	(as of suppl. 4) 2021
Center ISD	535,429,684	547,466,353	564,491,203	568,939,250	602,537,153
Excelsior ISD	43,064,237	41,081,075	43,660,410	36,294,402	35,110,797
* Joaquin ISD	149,559,254	153,534,045	178,875,447	189,129,525	192,735,409
* San Augustine	8,002,194	9,626,932	21,846,302	19,488,170	12,320,893
* Shelbyville ISD	229,232,860	223,869,353	283,805,434	257,563,544	243,365,046
* Tenaha ISD	100,594,076	104,470,887	121,564,053	123,277,054	117,949,815
Timpson ISD	132,100,953	134,194,266	142,411,258	143,915,162	151,076,484
City of Center	278,591,159	285,128,978	298,006,999	294,900,103	310,339,611
City of Joaquin	24,023,504	26,120,988	29,291,713	29,647,438	30,226,253
City of Tenaha	23,293,181	25,618,003	26,203,271	27,152,082	27,960,891
City of Timpson	32,787,444	32,270,640	33,801,010	33,414,779	34,386,449
Shelby County	1,302,777,572	1,335,520,676	1,475,817,082	1,458,477,285	1,477,995,378
Road & Bridge	1,293,332,812	1,325,484,274	1,465,900,445	1,448,533,513	1,485,398,292

*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.

**Value by State Code Classification
2021 Certified Totals**

(as of suppl. 3)

Shelby County		No. of Items	New Value	Market Value	Taxable Value
A	Single Family Residential	5,890	2,503,380	322,610,098	315,401,994
B	Multifamily Residential	21	0	3,613,970	3,613,970
C	Vacant Lot	2,054	2,810	14,197,553	14,151,393
D1	Qualified Ag Land	10,169	0	1,053,982,603	67,970,013
D2	Improvements on Qualified Ag Land	624	3,626,530	42,561,396	42,540,275
E	Rural Land Non Qualified Open Space	4,792	9,885,190	321,134,686	314,665,024
F1	Commercial Real Property	1,179	2,301,390	147,157,204	147,150,369
F2	Industrial Real Property	86	10,361,750	53,632,520	53,383,870
G1	Oil and Gas	20,973	0	164,583,040	164,583,040
J2	Gas Distribution System	7	0	965,040	965,040
J3	Electric Company (Including Co-Op)	65	0	23,280,680	23,280,680
J4	Telephone Company (Including Co-op)	30	0	5,807,880	5,807,880
J5	Railroad	53	0	65,672,608	65,672,608
J6	Pipeline	616	0	156,782,680	138,520,820
J7	Cable Television	3	0	664,850	664,850
L1	Commercial Personal Property	827	1,930,280	62,504,800	62,504,800
L2	Industrial Personal Property	404	990,990	120,195,690	116,671,220
M1	Mobile Homes	2,097	5,444,320	42,571,310	41,987,417
O	Residential Inventory	3	0	32,760	32,760
S	Special Inventory Tax	15	0	4,283,870	4,283,870
X	Totally Exempt Property	17,511	881,960	249,397,206	0
Totals		67,419	37,928,600	2,855,632,444	1,583,851,893

**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 - \$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
2021**

Exemptions		Center ISD	Excelsior ISD	Joaquin ISD *
Abatements	AB	0	0	0
Community Housing Dev. Org.	CHODO	1,414,930	0	0
Disabled Persons (local optional)	DP	0	0	0
Disabled Persons (state mandated)	DP	657,387	37,490	284,144
Disabled Veterans	DV	558,990	60,640	216,404
Disabled Veterans HS (100%)	DVHS	2,241,816	123,830	1,243,307
Energy	EN	0	0	0
Exempt (100%)	EX	59,947,104	3,350,240	58,720,835
Freeport	FP	0	0	0
Homestead (local optional)	HS	37,333,656	0	14,774,654
Homestead (state mandated)	HS	56,396,472	3,090,360	21,831,981
Charitable Low Income Housing	LIH	3,980	0	0
Over 65 (local optional)	OV65	0	0	0
Over 65 (state mandated)	OV65	7,159,925	389,115	2,880,643
Pollution Control	PC	0	0	18,261,860
Total Value Loss Due to Exemptions		165,714,260	7,051,675	118,213,828

Other Deductions from Market Value

Loss due to Ag/Timber Value	281,880,664	34,326,922	121,512,462
Loss due to Homestead Cap	900,440	148,012	1,086,944
Total Value Loss	\$448,495,364	\$41,526,609	\$240,813,234

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	360,900	209,099	254,870
Disabled Veterans	DV	183,530	97,470	206,481
Disabled Veterans HS (100%)	DVHS	631,720	836,895	1,608,624
Energy	EN	0	0	0
Exempt (100%)	EX	100,182,484	8,669,700	16,696,136
Freeport	FP	0	0	0
Homestead (local optional)	HS	0	0	13,331,948
Homestead (state mandated)	HS	21,940,358	11,533,977	22,483,056
Charitable Low Income Housing	LIH	0	0	0
Over 65 (local optional)	OV65	0	0	0
Over 65 (state mandated)	OV65	2,845,763	1,383,057	3,217,137
Pollution Control	PC	0	0	0
Total Value Loss Due to Exemptions		126,144,755	22,730,198	57,798,252

Other Deductions from Market Value

Loss due to Ag/Timber Value	230,307,185	84,054,299	226,531,488
Loss due to Homestead Cap	527,987	442,578	403,951
Total Value Loss	\$356,979,927	\$107,227,075	\$284,733,691

*Shelby County Portion Only

**Value Loss Due to Exemptions - County & Cities
2021**

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	DV	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 (100%)	EX	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
Pollution Control	PC	0	0	0	0
Total Value Loss Due to Exemptions		68,694,172	9,585,688	9,402,706	13,662,853

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	\$80,179,777	\$12,431,907	\$14,275,821	\$16,485,170
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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	DV	1,622,644	1,523,989
Disabled Veterans HS (100%)	DVHS	8,390,721	6,837,715
Energy	EN	0	0
Exempt (100%)	EX-ALL C	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
Pollution Control	PC	18,847,920	18,847,920
Total Value Loss Due to Exemptions		380,052,518	389,905,850

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	\$1,369,861,028	\$1,379,714,360
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PROTEST SUMMARY

	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>
<i>Protests Filed</i>					
Protests Filed	714	624	542	1004	880
Hearings Scheduled	659	544	478	955	863
Settled Prior to Hearing	576	578	385	741	836
No Show for Hearing	16	37	25	132	15
Protests Heard by ARB	67	8	128	109	12
Pending Protests	0	0	1	24	0
Pending Arbitration	0	0	1	3	1
<i>Hearing Results</i>					
No Changes	65	3	128	109	11
Value Change	2	5	0	0	1
Other Change	0	0	0	0	0
Lawsuits Filed					
Lawsuits Filed	2	1	1	0	1