

Shelby County Appraisal District



2025 Annual Report

(Effective March 9, 2026)

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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@shelbycad.com or phone (936) 598-6171.

**Appraisal Roll Totals
2025**

Land

| | | |
|--------------------------------|---------------|----------------------|
| Homesite: | 105,108,410 | |
| Non Homesite | 408,365,228 | |
| Ag Market | 681,561,478 | |
| Timber Market | 1,247,048,898 | |
| Total Land Market Value | | 2,442,084,014 |

Improvement

| | | |
|---------------------------------------|-------------|----------------------|
| Homesite: | 888,927,871 | |
| Non Homesite: | 591,942,786 | |
| Total Improvement Market Value | | 1,480,870,657 |

Non Real

| | | |
|------------------------------------|--------------------|--------------------|
| Personal Property: | 507,840,750 | |
| Mineral Property: | 257,940,850 | |
| Total Non Real Market Value | | 765,781,600 |

| | | |
|---------------------------|--|----------------------|
| Total Market Value | | 4,688,736,271 |
|---------------------------|--|----------------------|

| | | |
|-----------------|--|--------------|
| Exempt Property | | -618,340,643 |
|-----------------|--|--------------|

| | | |
|---------------|--|-------------|
| Homestead Cap | | -70,943,253 |
|---------------|--|-------------|

| | | |
|------------|--|-------------|
| 23.231 Cap | | -54,269,909 |
|------------|--|-------------|

| | | |
|-------------------|--|----------------|
| Productivity Loss | | -1,870,804,763 |
|-------------------|--|----------------|

| | | |
|--------------------------|--|-----------------------|
| Total Value Loss: | | -2,614,358,568 |
|--------------------------|--|-----------------------|

| | | |
|--------------------------|--|----------------------|
| Net Taxable Value | | 2,074,377,703 |
|--------------------------|--|----------------------|

**Certified *Market Value*
2025**

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Center ISD | 1,050,319,759 | 1,174,398,227 | 1,445,695,668 | 1,445,633,707 | 1,606,998,387 |
| Excelsior ISD | 76,677,800 | 79,524,559 | 112,863,155 | 107,737,902 | 119,653,252 |
| * Joaquin ISD | 432,765,680 | 502,299,564 | 682,063,905 | 658,943,028 | 743,222,481 |
| * San Augustine | 20,872,030 | 22,589,780 | 27,108,600 | 20,588,570 | 21,215,940 |
| * Shelbyville ISD | 601,363,868 | 674,094,625 | 1,049,297,270 | 848,197,598 | 1,004,989,290 |
| * Tenaha ISD | 225,968,699 | 234,270,979 | 307,464,204 | 316,465,442 | 381,242,815 |
| Timpson ISD | 435,810,175 | 451,645,678 | 610,305,702 | 647,208,400 | 800,819,390 |
| City of Center | 389,191,711 | 427,444,327 | 464,362,196 | 471,069,031 | 509,023,449 |
| City of Joaquin | 42,087,595 | 47,727,026 | 56,745,511 | 57,337,646 | 60,767,714 |
| City of Tenaha | 42,579,642 | 44,763,120 | 52,940,803 | 57,444,411 | 66,638,341 |
| City of Timpson | 50,806,901 | 54,492,412 | 60,929,280 | 68,610,324 | 76,003,248 |
| Shelby County | 2,857,055,994 | 3,152,144,857 | 4,248,075,008 | 4,058,261,578 | 4,688,736,271 |
| Road & Bridge | 2,856,916,324 | 3,151,931,267 | 4,248,075,008 | 4,058,261,578 | 4,688,723,981 |

*Shelby County Portion Only

**Net Taxable Value
2024**

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|-------------------|---------------|---------------|---------------|---------------|---------------|
| Center ISD | 602,537,153 | 671,011,119 | 767,115,936 | 685,650,468 | 727,223,273 |
| Excelsior ISD | 35,110,797 | 35,097,078 | 48,164,258 | 38,396,105 | 39,177,378 |
| * Joaquin ISD | 192,735,409 | 234,073,348 | 308,633,137 | 265,563,332 | 285,910,640 |
| * San Augustine | 12,320,893 | 13,551,361 | 13,779,761 | 6,466,562 | 5,111,057 |
| * Shelbyville ISD | 243,365,046 | 288,700,765 | 472,203,331 | 256,731,437 | 318,735,913 |
| * Tenaha ISD | 117,949,815 | 120,297,932 | 144,300,603 | 134,712,006 | 153,004,054 |
| Timpson ISD | 151,076,484 | 152,694,050 | 181,420,996 | 174,599,410 | 199,861,119 |
| City of Center | 310,339,611 | 337,304,132 | 368,939,266 | 367,674,385 | 393,463,612 |
| City of Joaquin | 30,226,253 | 34,647,047 | 40,280,980 | 40,511,941 | 42,098,660 |
| City of Tenaha | 27,960,891 | 29,680,558 | 33,387,496 | 35,880,285 | 41,515,351 |
| City of Timpson | 34,386,449 | 37,257,570 | 40,581,282 | 43,838,664 | 48,021,789 |
| Shelby County | 1,477,995,378 | 1,677,740,745 | 2,095,767,821 | 1,889,988,442 | 2,074,377,703 |
| Road & Bridge | 1,485,398,292 | 1,685,103,249 | 2,103,090,720 | 1,897,968,156 | 2,082,506,826 |

*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 J. |
| 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
2025 Certified Totals**

| Shelby County | | No. of Items | New Value | Market Value | Taxable Value |
|----------------------|-------------------------------------|-------------------------|-------------------|----------------------|----------------------|
| A | Single Family Residential | 6,498 | 5,712,830 | 562,728,752 | 419,554,032 |
| B | Multifamily Residential | 21 | 15,160 | 6,461,582 | 5,259,021 |
| C | Vacant Lot | 1,968 | | 23,720,881 | 17,879,180 |
| D1 | Qualified Ag Land | 10,231 | 0 | 1,928,086,346 | 57,002,674 |
| D2 | Improvements on Qualified Ag Land | 902 | 272,630 | 14,065,155 | 14,006,362 |
| E | Rural Land Non Qualified Open Space | 5,033 | 13,327,680 | 550,956,696 | 428,872,695 |
| F1 | Commercial Real Property | 1,218 | 3,203,750 | 194,711,972 | 189,665,795 |
| F2 | Industrial Real Property | 321 | 3,547,980 | 196,972,530 | 153,621,969 |
| G1 | Oil and Gas | 20,226 | 0 | 248,485,700 | 225,374,299 |
| J2 | Gas Distribution System | 7 | 0 | 1,676,010 | 1,676,010 |
| J3 | Electric Company (Including Co-Op) | 66 | 0 | 33,984,770 | 33,972,608 |
| J4 | Telephone Company (Including Co-op) | 36 | 0 | 5,242,080 | 5,242,080 |
| J5 | Railroad | 54 | 0 | 76,939,903 | 76,849,760 |
| J6 | Pipeline | 606 | 0 | 179,061,510 | 179,061,510 |
| J7 | Cable Television | 3 | 0 | 1,224,600 | 1,224,144 |
| L1 | Commercial Personal Property | 754 | 12,880 | 76,118,030 | 76,118,030 |
| L2 | Industrial Personal Property | 371 | 0 | 126,804,490 | 126,804,490 |
| M1 | Mobile Homes | 1,736 | 8,207,600 | 69,725,770 | 56,540,765 |
| O | Residential Inventory | 2 | 0 | 2,970 | 2,970 |
| S | Special Inventory Tax | 17 | 0 | 5,649,310 | 5,649,310 |
| X | Totally Exempt Property | 15,885 | 5,530,070 | 386,117,214 | 0 |
| Totals | | 65,955 | 39,830,580 | 4,688,736,271 | 2,074,377,704 |

**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 - \$140,000 (State Mandated)
Over 65 or Disability - \$60,000 (State Mandated)

Excelsior ISD

Homestead - \$140,000 (State Mandated)
Over 65 or Disability - \$60,000 (State Mandated)

Joaquin ISD

Homestead - 20% (Local Optional)
Homestead - \$140,000 (State Mandated)
Over 65 or Disability - \$60,000 (State Mandated)

Shelbyville ISD

Homestead - \$140,000 (State Mandated)
Over 65 or Disability - \$60,000 (State Mandated)

Tenaha ISD

Homestead - \$40,000 (State Mandated)
Over 65 or Disability - \$60,000 (State Mandated)

Timpson ISD

Homestead - 20% (Local Optional)
Homestead - \$140,000 (State Mandated)
Over 65 or Disability - \$60,000 (State Mandated)

San Augustine ISD

Homestead - \$140,000 (State Mandated)
Over 65 or Disability - \$60,000 (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
2025**

| Exemptions | | Center ISD | Excelsior ISD | Joaquin ISD * |
|---|-------|--------------------|----------------------|----------------------|
| Abatements | AB | 0 | 0 | 0 |
| Community Housing Dev. Org. | CHODO | 3,530,915 | 0 | 0 |
| Disabled Persons (local optional) | DP | 0 | 0 | 0 |
| Disabled Persons (state mandated) | DP | 247,142 | 0 | 137,837 |
| Disabled Veterans | DV | 402,654 | 24,600 | 186,826 |
| Disabled Veterans HS (100%) | DVHS | 2,903,412 | 278,152 | 1,670,861 |
| Energy | EN | 0 | 0 | 0 |
| Exempt (100%) | EX | 69,737,597 | 3,610,039 | 101,542,034 |
| Freeport | FP | 0 | 0 | 0 |
| Homestead (local optional) | HS | 44,653,611 | 0 | 18,001,802 |
| Homestead (state mandated) | HS | 184,062,541 | 10,142,703 | 72,716,552 |
| Charitable Low Income Housing | LIH | 5,220 | 0 | 0 |
| Over 65 (local optional) | OV65 | 0 | 0 | 0 |
| Over 65 (state mandated) | OV65 | 4,210,017 | 295,223 | 1,806,447 |
| Pollution Control | PC | 0 | 0 | 22,069,030 |
| Total Value Loss Due to Exemptions | | 309,753,109 | 14,350,717 | 218,131,389 |

Other Deductions from Market Value

| | | | |
|-----------------------------|-------------|------------|-------------|
| Loss due to Ag/Timber Value | 532,265,921 | 62,622,279 | 211,515,406 |
| Loss due to Homestead Cap | 25,177,005 | 2,254,895 | 10,644,817 |
| Loss due to 23.231 Cap | 12,579,079 | 1,247,983 | 17,020,229 |

| | | | |
|-------------------------|----------------------|---------------------|----------------------|
| Total Value Loss | \$879,775,114 | \$80,475,874 | \$457,311,841 |
|-------------------------|----------------------|---------------------|----------------------|

| 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 | 132,262 | 40,370 | 82,619 |
| Disabled Veterans | DV | 145,390 | 97,508 | 265,940 |
| Disabled Veterans HS (100%) | DVHS | 698,075 | 1,102,254 | 2,522,665 |
| Energy | EN | 0 | 0 | 0 |
| Exempt (100%) | EX | 174,842,387 | 10,588,978 | 20,116,800 |
| Freeport | FP | 0 | 0 | 0 |
| Homestead (local optional) | HS | 0 | 0 | 14,546,780 |
| Homestead (state mandated) | HS | 69,100,491 | 37,030,127 | 72,474,312 |
| Charitable Low Income Housing | LIH | 0 | 0 | 0 |
| Over 65 (local optional) | OV65 | 0 | 0 | 0 |
| Over 65 (state mandated) | OV65 | 1,487,410 | 872,998 | 1,579,442 |
| Pollution Control | PC | 0 | 0 | 0 |
| Total Value Loss Due to Exemptions | | 246,406,015 | 49,732,235 | 111,588,558 |

Other Deductions from Market Value

| | | | |
|-----------------------------|-------------|-------------|-------------|
| Loss due to Ag/Timber Value | 415,714,724 | 169,721,020 | 466,278,883 |
| Loss due to Homestead Cap | 9,568,406 | 6,206,054 | 16,857,422 |
| Loss due to 23.231 Cap | 14,564,232 | 2,579,452 | 6,233,408 |

| | | | |
|-------------------------|----------------------|----------------------|----------------------|
| Total Value Loss | \$686,253,377 | \$228,238,761 | \$600,958,271 |
|-------------------------|----------------------|----------------------|----------------------|

*Shelby County Portion Only

**Value Loss Due to Exemptions - County & Cities
2025**

| 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 | 3,530,915 | 0 | 0 | 0 |
| Disabled Persons (local optional) | DP | 0 | 24,000 | 0 | 0 |
| Disabled Veterans | DV | 197,280 | 75,516 | 50,300 | 70,000 |
| Disabled Veterans HS (100%) | DVHS | 1,184,859 | 508,608 | 485,409 | 181,470 |
| Energy | EN | 0 | 0 | 0 | 0 |
| Exempt (100%) | EX | 53,958,634 | 6,622,412 | 8,123,518 | 13,112,261 |
| Freeport | FP | 0 | 0 | 0 | 0 |
| Homestead (local optional) | HS | 23,164,071 | 3,510,081 | 3,384,579 | 3,955,552 |
| Charitable Low Income Housing | LIH | 5,220 | 0 | 0 | 0 |
| Over 65 (local optional) | OV65 | 1,888,625 | 314,112 | 216,000 | 258,000 |
| Pollution Control | PC | 0 | 0 | 0 | 0 |
| Total Value Loss Due to Exemptions | | 83,929,604 | 11,054,729 | 12,259,806 | 17,577,283 |

Other Deductions from Market Value

| | | | | |
|-----------------------------|------------|-----------|-----------|-----------|
| Loss due to Ag/Timber Value | 16,443,660 | 4,893,190 | 9,587,441 | 5,358,510 |
| Loss due to Homestead Cap | 9,305,075 | 1,771,272 | 2,060,791 | 3,461,118 |
| Loss due to 23.231 Cap | 5,881,498 | 949,863 | 1,214,952 | 158,548 |

| | | | | |
|-------------------------|----------------------|---------------------|---------------------|---------------------|
| Total Value Loss | \$115,559,837 | \$18,669,054 | \$25,122,990 | \$26,555,459 |
|-------------------------|----------------------|---------------------|---------------------|---------------------|

| Exemptions | | Shelby County | Road & Bridge |
|---|------------|----------------------|--------------------------|
| Abatements | AB | 20,795,550 | 20,795,550 |
| Child Care Facility | CCF | 227,435 | 0 |
| Community Housing Dev. Org. | CHODO | 3,530,915 | 3,530,915 |
| Disabled Persons (local optional) | DP | 1,328,417 | 530,155 |
| Disabled Veterans | DV | 1,714,499 | 1,696,523 |
| Disabled Veterans HS (100%) | DVHS | 20,091,463 | 15,334,947 |
| Energy | EN | 0 | 0 |
| Exempt (100%) | EX-ALL OTF | 380,521,609 | 380,521,609 |
| Freeport | FP | 0 | 0 |
| Homestead (local optional) | HS | 155,910,324 | 160,763,703 |
| Homestead (state mandated) | HS | 0 | 0 |
| Charitable Low Income Housing | LIH | 5,220 | 5,220 |
| Over 65 (local optional) | OV65 | 12,146,181 | 4,951,578 |
| Pollution Control | PC | 22,069,030 | 22,069,030 |
| Total Value Loss Due to Exemptions | | 618,340,643 | 610,199,230 |

Other Deductions from Market Value

| | | |
|-----------------------------|---------------|---------------|
| Loss due to Ag/Timber Value | 1,870,804,763 | 1,870,804,763 |
| Loss due to Homestead Cap | 70,943,253 | 70,943,253 |
| Loss due to 23.231 Cap | 54,269,909 | 54,269,909 |

| | | |
|-------------------------|------------------------|------------------------|
| Total Value Loss | \$2,614,358,568 | \$2,606,217,155 |
|-------------------------|------------------------|------------------------|

PROTEST SUMMARY

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|-------------------------------|------|------|------|------|------|
| <i>Protests Filed</i> | | | | | |
| Protests Filed | 880 | 932 | 1464 | 829 | 928 |
| Hearings Scheduled | 863 | 861 | 1262 | 829 | 700 |
| Settled Prior to Hearing | 836 | 869 | 1326 | 543 | 580 |
| No Show for Hearing | 15 | 35 | 114 | 41 | 10 |
| Protests Heard by ARB | 12 | 25 | 20 | 5 | 29 |
| Pending Protests | 0 | 0 | 0 | 0 | 0 |
| Arbitrations Filed | 6 | 4 | 1 | 0 | 1 |
| <i>Hearing Results</i> | | | | | |
| No Changes | 11 | 25 | 20 | 4 | 7 |
| Value Change | 1 | 0 | 0 | 1 | 16 |
| Other Change | 0 | 0 | 0 | 0 | 6 |
| Lawsuits Filed | | | | | |
| Lawsuits Filed | 1 | 1 | 1 | 0 | 0 |