

Shelby County Appraisal District



2022 Annual Report

(Effective September 22, 2022)

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 Robert Pigg, Chief Appraiser. Email scad@shelbycad.com or phone (936) 598-6171.

Appraisal Roll Totals

2022

(as of suppl. 2)

Land

Homesite:	61,678,351
Non Homesite	254,626,760
Ag Market	382,901,494
Timber Market	685,344,022
Total Land Market Value	1,384,550,627

Improvement

Homesite:	641,108,727
Non Homesite:	403,794,163
Total Improvement Market Value	1,044,902,890

Non Real

Personal Property:	462,986,430
Mineral Property:	259,655,970
Total Non Real Market Value	722,642,400

Total Market Value	3,152,095,917
---------------------------	----------------------

Exempt Property	-323,553,693
-----------------	--------------

Homestead Caps	-27,016,855
----------------	-------------

Productivity Loss	-1,000,720,922
-------------------	----------------

Total Value Loss:	-1,351,291,470
--------------------------	-----------------------

Net Taxable Value	1,800,804,447
--------------------------	----------------------

**Certified Market Value
2022**

	(as of suppl. 33) 2018	(as of suppl. 12) 2019	(as of suppl. 5) 2020	(as of suppl. 4) 2021	(as of suppl. 2) 2022
Center ISD	945,784,272	1,008,319,758	1,014,757,032	1,050,319,759	1,174,398,227
Excelsior ISD	78,200,120	84,769,228	77,736,633	76,677,800	79,524,559
* Joaquin ISD	348,003,653	398,531,784	427,890,551	432,765,680	502,299,564
* San Augustine	16,903,720	30,443,050	28,058,860	20,872,030	22,589,780
* Shelbyville ISD	541,198,089	643,807,445	614,109,006	601,363,868	674,094,625
* Tenaha ISD	195,217,064	226,798,977	230,104,635	225,968,699	234,270,979
Timpson ISD	376,702,268	428,098,658	427,281,535	435,810,175	451,645,678
City of Center	362,788,983	377,804,461	376,992,140	389,191,711	427,444,327
City of Joaquin	38,234,398	42,926,683	42,131,335	42,087,595	47,727,026
City of Tenaha	38,424,213	40,067,291	41,430,483	42,579,642	44,763,120
City of Timpson	45,159,100	50,617,308	49,908,519	50,806,901	54,492,412
Shelby County	2,514,128,165	2,832,496,685	2,831,334,233	2,857,055,994	3,152,144,857
Road & Bridge	2,514,009,675	2,832,318,825	2,831,190,793	2,856,916,324	3,151,931,267

*Shelby County Portion Only

**Net Taxable Value
2022**

	(as of suppl. 33) 2018	(as of suppl. 12) 2019	(as of suppl. 5) 2020	(as of suppl. 4) 2021	(as of suppl. 2) 2022
Center ISD	547,466,353	564,491,203	568,939,250	602,537,153	671,011,119
Excelsior ISD	41,081,075	43,660,410	36,294,402	35,110,797	35,097,078
* Joaquin ISD	153,534,045	178,875,447	189,129,525	192,735,409	234,073,348
* San Augustine	9,626,932	21,846,302	19,488,170	12,320,893	13,551,361
* Shelbyville ISD	223,869,353	283,805,434	257,563,544	243,365,046	288,700,765
* Tenaha ISD	104,470,887	121,564,053	123,277,054	117,949,815	120,297,932
Timpson ISD	134,194,266	142,411,258	143,915,162	151,076,484	152,694,050
City of Center	285,128,978	298,006,999	294,900,103	310,339,611	337,304,132
City of Joaquin	26,120,988	29,291,713	29,647,438	30,226,253	34,647,047
City of Tenaha	25,618,003	26,203,271	27,152,082	27,960,891	29,680,558
City of Timpson	32,270,640	33,801,010	33,414,779	34,386,449	37,257,570
Shelby County	1,335,520,676	1,475,817,082	1,458,477,285	1,477,995,378	1,677,740,745
Road & Bridge	1,325,484,274	1,465,900,445	1,448,533,513	1,485,398,292	1,685,103,249

*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
2022 Certified Totals
(as of suppl. 2)

Shelby County		No. of Items	New Value	Market Value	Taxable Value
A	Single Family Residential	5,927	3,535,170	371,264,918	294,410,906
B	Multifamily Residential	21	0	4,963,020	4,937,728
C	Vacant Lot	2,058	47,230	14,403,814	14,353,604
D1	Qualified Ag Land	10,157	0	1,067,987,571	66,983,075
D2	Improvements on Qualified Ag Land	1,015	2,496,540	50,452,924	50,422,244
E	Rural Land Non Qualified Open Space	4,682	7,401,090	366,100,744	291,770,100
F1	Commercial Real Property	1,164	584,440	154,802,333	154,494,983
F2	Industrial Real Property	88	143,580	82,583,070	63,634,642
G1	Oil and Gas	24,610	0	249,671,660	249,655,440
J2	Gas Distribution System	7	0	1,117,880	1,117,880
J3	Electric Company (Including Co-Op)	65	0	26,198,750	26,198,750
J4	Telephone Company (Including Co-op)	30	0	5,989,610	5,989,610
J5	Railroad	53	0	69,910,273	69,910,273
J6	Pipeline	614	0	170,544,060	149,583,600
J7	Cable Television	3	0	943,430	943,430
L1	Commercial Personal Property	696	2,128,280	62,764,320	62,764,320
L2	Industrial Personal Property	374	1,535,626	119,478,360	119,478,360
M1	Mobile Homes	2,132	8,156,350	59,459,560	46,003,630
O	Residential Inventory	3	0	30,730	30,730
S	Special Inventory Tax	18	0	5,100,740	5,100,740
X	Totally Exempt Property	17,370	355,900	268,334,365	0
Totals		71,087	26,384,206	3,152,102,132	1,677,784,045

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

Excelsior ISD

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

Joaquin ISD

Homestead - 20% (Local Optional)
Homestead - \$40,000 (State Mandated)
Over 65 or Disability - \$10,000 (State Mandated)

Shelbyville ISD

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

San Augustine ISD

Homestead - \$40,000 (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
2022**

Exemptions		Center ISD	Excelsior ISD	Joaquin ISD *
Abatements	AB	0	0	0
Community Housing Dev. Org.	CHODO	1,462,160	0	0
Disabled Persons (local optional)	DP	0	0	0
Disabled Persons (state mandated)	DP	540,559	25,000	257,396
Disabled Veterans	DV	514,676	58,400	244,690
Disabled Veterans HS (100%)	DVHS	2,494,943	112,213	1,138,752
Energy	EN	0	0	0
Exempt (100%)	EX	62,889,410	3,361,240	65,078,295
Freeport	FP	0	0	0
Homestead (local optional)	HS	42,453,832	0	16,832,498
Homestead (state mandated)	HS	86,073,173	4,809,820	33,395,475
Charitable Low Income Housing	LIH	3,980	0	0
Over 65 (local optional)	OV65	0	0	0
Over 65 (state mandated)	OV65	5,980,465	365,252	2,525,536
Pollution Control	PC	0	0	20,960,460
Total Value Loss Due to Exemptions		202,413,198	8,731,925	140,433,102

Other Deductions from Market Value

Loss due to Ag/Timber Value	287,757,080	35,107,351	122,247,805
Loss due to Homestead Cap	13,216,830	588,205	5,545,309

Total Value Loss	\$503,387,108	\$44,427,481	\$268,226,216
-------------------------	----------------------	---------------------	----------------------

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	269,036	142,347	185,050
Disabled Veterans	DV	176,420	97,520	198,200
Disabled Veterans HS (100%)	DVHS	657,948	825,070	1,441,956
Energy	EN	0	0	0
Exempt (100%)	EX	109,562,415	8,781,240	17,134,285
Freeport	FP	0	0	0
Homestead (local optional)	HS	0	0	13,400,001
Homestead (state mandated)	HS	32,869,298	16,736,842	33,782,313
Charitable Low Income Housing	LIH	0	0	0
Over 65 (local optional)	OV65	0	0	0
Over 65 (state mandated)	OV65	2,294,940	1,162,272	2,737,200
Pollution Control	PC	0	0	0
Total Value Loss Due to Exemptions		145,830,057	27,745,291	68,879,005

Other Deductions from Market Value

Loss due to Ag/Timber Value	235,012,786	84,473,663	228,827,244
Loss due to Homestead Cap	4,551,017	1,754,093	1,245,379

Total Value Loss	\$385,393,860	\$113,973,047	\$298,951,628
-------------------------	----------------------	----------------------	----------------------

*Shelby County Portion Only

**Value Loss Due to Exemptions - County & Cities
2022**

Exemptions		City of Center	City of Joaquin	City of Tenaha	City of Timpson
Abatements	AB	3,261,324	0	0	0
Community Housing Dev. Org.	CHODO	1,462,160	0	0	0
Disabled Persons (local optional)	DP	0	27,000	0	0
Disabled Veterans	DV	191,470	72,010	48,000	34,000
Disabled Veterans HS (100%)	DVHS	1,089,905	264,889	167,244	0
Energy	EN	0	0	0	0
Exempt (100%)	EX	47,420,850	6,566,460	7,015,690	11,327,865
Freeport	FP	0	0	0	0
Homestead (local optional)	HS	17,686,346	2,400,602	2,439,747	2,690,453
Charitable Low Income Housing	LIH	3,980	0	0	0
Over 65 (local optional)	OV65	1,899,674	328,862	198,000	221,860
Pollution Control	PC	0	0	0	0
Total Value Loss Due to Exemptions		73,015,709	9,659,823	9,868,681	14,274,178

Other Deductions from Market Value

Loss due to Ag/Timber Value	11,068,640	2,823,749	4,620,740	2,588,110
Loss due to Homestead Cap	6,055,846	596,387	593,141	372,554
Total Value Loss	\$90,140,195	\$13,079,959	\$15,082,562	\$17,234,842

Exemptions		Shelby County	Road & Bridge
Abatements	AB	19,231,924	19,231,924
Community Housing Dev. Org.	CHODO	1,462,160	1,462,160
Disabled Persons (local optional)	DP	1,322,653	528,629
Disabled Veterans	DV	1,738,944	1,708,781
Disabled Veterans HS (100%)	DVHS	10,595,424	8,241,072
Energy	EN	0	0
Exempt (100%)	EX-ALL C	266,868,225	266,866,135
Freeport	FP	0	0
Homestead (local optional)	HS	112,751,405	115,369,042
Homestead (state mandated)	HS	0	0
Charitable Low Income Housing	LIH	3,980	3,980
Over 65 (local optional)	OV65	11,731,160	4,737,434
Pollution Control	PC	20,960,460	20,960,460
Total Value Loss Due to Exemptions		446,666,335	439,109,617

Other Deductions from Market Value

Loss due to Ag/Timber Value	1,000,720,922	1,000,720,922
Loss due to Homestead Cap	27,016,855	26,997,479
Total Value Loss	\$1,474,404,112	\$1,466,828,018

PROTEST SUMMARY

	2018	2019	2020	2021	2022
<i>Protests Filed</i>					
Protests Filed	624	542	1004	880	932
Hearings Scheduled	544	478	955	863	861
Settled Prior to Hearing	578	385	741	836	869
No Show for Hearing	37	25	132	15	35
Protests Heard by ARB	8	128	109	12	25
Pending Protests	0	1	24	0	0
Arbitrations Filed	0	1	3	6	4
<i>Hearing Results</i>					
No Changes	3	128	109	11	25
Value Change	5	0	0	1	0
Other Change	0	0	0	0	0
Lawsuits Filed					
Lawsuits Filed	1	1	0	1	1