

Shelby County Appraisal District



2023 Annual Report

(Effective April 5, 2024)

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

**Appraisal Roll Totals
2023**

Land

Homesite:	69,639,810
Non Homesite	336,816,551
Ag Market	567,188,008
Timber Market	1,034,506,465
Total Land Market Value	2,008,150,834

Improvement

Homesite:	742,437,811
Non Homesite:	455,137,873
Total Improvement Market Value	1,197,575,684

Non Real

Personal Property:	514,184,380
Mineral Property:	493,947,230
Total Non Real Market Value	1,008,131,610

Total Market Value	4,213,858,128
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Exempt Property	-417,050,838
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Homestead Caps	-60,835,273
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Productivity Loss	-1,533,073,698
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Total Value Loss:	-2,010,959,809
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Net Taxable Value	2,202,898,319
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**Certified Market Value
2023**

	2019	2020	2021	2022	2023
Center ISD	1,008,319,758	1,014,757,032	1,050,319,759	1,174,398,227	1,429,268,268
Excelsior ISD	84,769,228	77,736,633	76,677,800	79,524,559	112,863,155
* Joaquin ISD	398,531,784	427,890,551	432,765,680	502,299,564	664,410,305
* San Augustine	30,443,050	28,058,860	20,872,030	22,589,780	27,108,600
* Shelbyville ISD	643,807,445	614,109,006	601,363,868	674,094,625	1,049,297,270
* Tenaha ISD	226,798,977	230,104,635	225,968,699	234,270,979	307,371,584
Timpson ISD	428,098,658	427,281,535	435,810,175	451,645,678	610,305,702
City of Center	377,804,461	376,992,140	389,191,711	427,444,327	434,929,936
City of Joaquin	42,926,683	42,131,335	42,087,595	47,727,026	56,745,511
City of Tenaha	40,067,291	41,430,483	42,579,642	44,763,120	52,940,803
City of Timpson	50,617,308	49,908,519	50,806,901	54,492,412	60,929,280
Shelby County	2,832,496,685	2,831,334,233	2,857,055,994	3,152,144,857	4,213,901,388
Road & Bridge	2,832,318,825	2,831,190,793	2,856,916,324	3,151,931,267	4,213,901,388

*Shelby County Portion Only

**Net Taxable Value
2023**

	2019	2020	2021	2022	2023
Center ISD	564,491,203	568,939,250	602,537,153	671,011,119	750,668,536
Excelsior ISD	43,660,410	36,294,402	35,110,797	35,097,078	48,164,258
* Joaquin ISD	178,875,447	189,129,525	192,735,409	234,073,348	290,979,537
* San Augustine	21,846,302	19,488,170	12,320,893	13,551,361	13,981,412
* Shelbyville ISD	283,805,434	257,563,544	243,365,046	288,700,765	472,203,331
* Tenaha ISD	121,564,053	123,277,054	117,949,815	120,297,932	144,262,672
Timpson ISD	142,411,258	143,915,162	151,076,484	152,694,050	181,420,996
City of Center	298,006,999	294,900,103	310,339,611	337,304,132	352,511,866
City of Joaquin	29,291,713	29,647,438	30,226,253	34,647,047	40,280,980
City of Tenaha	26,203,271	27,152,082	27,960,891	29,680,558	33,387,496
City of Timpson	33,801,010	33,414,779	34,386,449	37,257,570	40,581,282
Shelby County	1,475,817,082	1,458,477,285	1,477,995,378	1,677,740,745	2,061,327,414
Road & Bridge	1,465,900,445	1,448,533,513	1,485,398,292	1,685,103,249	2,068,950,313

*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
2023 Certified Totals**

Shelby County		No. of Items	New Value	Market Value	Taxable Value
A	Single Family Residential	6,367	3,880,640	444,945,954	339,704,478
B	Multifamily Residential	22	0	5,069,100	5,036,220
C	Vacant Lot	1,936		15,382,553	15,334,953
D1	Qualified Ag Land	10,238	0	1,601,297,913	97,929,853
D2	Improvements on Qualified Ag Land	1,101	3,127,870	55,336,357	55,292,348
E	Rural Land Non Qualified Open Space	4,895	11,224,050	435,844,711	337,875,801
F1	Commercial Real Property	1,235	4,209,110	167,972,723	167,838,405
F2	Industrial Real Property	86	248,900	94,093,390	72,233,970
G1	Oil and Gas	33,389	0	466,942,080	466,916,440
J2	Gas Distribution System	7	0	1,267,140	1,267,140
J3	Electric Company (Including Co-Op)	65	0	28,225,130	28,225,130
J4	Telephone Company (Including Co-op)	29	44,880	6,170,240	6,170,240
J5	Railroad	54	1,900	76,074,103	76,074,103
J6	Pipeline	612	434,800	215,716,310	191,991,680
J7	Cable Television	3	0	1,133,860	1,133,860
L1	Commercial Personal Property	681	662,590	63,870,310	63,870,310
L2	Industrial Personal Property	354	128,220	116,035,810	116,035,810
M1	Mobile Homes	1,656	6,088,720	57,534,510	43,345,043
O	Residential Inventory	2	0	23,740	23,740
S	Special Inventory Tax	16	0	5,027,890	5,027,890
X	Totally Exempt Property	16,565	1,980	355,937,564	0
Totals		79,313	30,053,660	4,213,901,388	2,091,327,414

**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
2023**

Exemptions		Center ISD	Excelsior ISD	Joaquin ISD *
Abatements	AB	0	0	0
Community Housing Dev. Org.	CHODO	1,764,700	0	0
Disabled Persons (local optional)	DP	0	0	0
Disabled Persons (state mandated)	DP	579,117	20,975	266,434
Disabled Veterans	DV	523,794	59,040	235,916
Disabled Veterans HS (100%)	DVHS	3,502,918	132,435	1,523,939
Energy	EN	0	0	0
Exempt (100%)	EX	59,431,319	3,399,430	93,959,495
Freeport	FP	0	0	0
Homestead (local optional)	HS	49,266,792	0	19,392,055
Homestead (state mandated)	HS	87,867,955	4,740,012	33,829,544
Charitable Low Income Housing	LIH	3,980	0	0
Over 65 (local optional)	OV65	0	0	0
Over 65 (state mandated)	OV65	6,380,338	362,956	2,704,044
Pollution Control	PC	0	0	23,724,630
Total Value Loss Due to Exemptions		209,320,913	8,714,848	175,636,057

Other Deductions from Market Value

Loss due to Ag/Timber Value	442,846,200	54,344,824	122,247,805
Loss due to Homestead Cap	26,412,619	1,639,225	5,545,309
Total Value Loss	\$678,579,732	\$64,698,897	\$303,429,171

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
2023**

Exemptions		City of Center	City of Joaquin	City of Tenaha	City of Timpson
Abatements	AB	0	0	0	0
Community Housing Dev. Org.	CHODO	1,764,700	0	0	0
Disabled Persons (local optional)	DP	0	24,000	0	0
Disabled Veterans	DV	201,870	60,020	48,000	46,000
Disabled Veterans HS (100%)	DVHS	867,762	445,062	182,086	0
Energy	EN	0	0	0	0
Exempt (100%)	EX	45,209,170	6,672,400	7,005,220	11,896,165
Freeport	FP	0	0	0	0
Homestead (local optional)	HS	20,343,985	2,915,048	2,910,538	3,028,295
Charitable Low Income Housing	LIH	3,980	0	0	0
Over 65 (local optional)	OV65	1,908,163	310,448	198,000	231,000
Pollution Control	PC	0	0	0	0
Total Value Loss Due to Exemptions		70,299,630	10,426,978	10,343,844	15,201,460

Other Deductions from Market Value

Loss due to Ag/Timber Value	13,004,860	4,347,641	3,930,070	3,930,070
Loss due to Homestead Cap	12,118,440	1,689,912	1,216,468	1,216,468
Total Value Loss	\$95,422,930	\$16,464,531	\$15,490,382	\$20,347,998

Exemptions		Shelby County	Road & Bridge
Abatements	AB	21,859,420	21,859,420
Community Housing Dev. Org.	CHODO	1,764,700	1,764,700
Disabled Persons (local optional)	DP	1,314,340	524,900
Disabled Veterans	DV	1,706,810	1,689,384
Disabled Veterans HS (100%)	DVHS	13,799,863	10,577,861
Energy	EN	0	0
Exempt (100%)	EX-ALL C	354,168,884	354,168,884
Freeport	FP	0	0
Homestead (local optional)	HS	128,528,097	131,943,264
Homestead (state mandated)	HS	0	0
Charitable Low Income Housing	LIH	3,980	3,980
Over 65 (local optional)	OV65	11,794,279	4,785,081
Pollution Control	PC	23,724,630	23,724,630
Total Value Loss Due to Exemptions		558,665,003	551,042,104

Other Deductions from Market Value

Loss due to Ag/Timber Value	1,533,073,698	1,533,073,698
Loss due to Homestead Cap	60,835,273	60,835,273
Total Value Loss	\$2,152,573,974	\$2,144,951,075

PROTEST SUMMARY

	2019	2020	2021	2022	2023
<i>Protests Filed</i>					
Protests Filed	542	1004	880	932	1464
Hearings Scheduled	478	955	863	861	1262
Settled Prior to Hearing	385	741	836	869	1326
No Show for Hearing	25	132	15	35	114
Protests Heard by ARB	128	109	12	25	20
Pending Protests	1	24	0	0	0
Arbitrations Filed	1	3	6	4	1
<i>Hearing Results</i>					
No Changes	128	109	11	25	20
Value Change	0	0	1	0	0
Other Change	0	0	0	0	0
Lawsuits Filed	1	0	1	1	1