

# Hall County Appraisal District

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2023 Annual Report

The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal district 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 Hall 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 district 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 office.

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 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 Gina Chavira – Chief Appraiser. Phone (806)259-2393.

## Taxing Jurisdictions

The Hall County Appraisal District is responsible for appraising all properties for each of the taxing jurisdiction that have territory located within Hall County. Following are those taxing jurisdictions with territory located in the district

- Hall County
- City of Estelline
- City of Lakeview
- City of Memphis
- City of Turkey
- Memphis – Lakeview ISD
- Turkey – Quitaque ISD
- Hall County Hospital District
- Mesquite Groundwater Conservation District

## Property Types Appraised

Hall CAD staff is responsible for appraising residential, commercial, land and business personal property, Hall CAD contracts with Pritchard & Abbott to appraise all real property, mineral properties, utilities, pipelines, industrial property, and industrial personal property in the district.

The following represents a summary of property types and their certified values for 2023 Hall CAD

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	1,411	69,796,300
B	Multi Family Homes	4	92,310
C	Vacant Lot	1,229	2,337,170
D1	Qualified Ag Land	3,109	62,522,590
D2	Improvements of qualified Ag	453	4,893,220
E	Non-Qualified Ag Land	353	18,093,440
F1	Commercial Real Property	210	16,808,030
F2	Industrial Real Property	34	12,792,960
G	Oil & Gas	0	0
J	Utilities	190	120,226,310
L1	Commercial Personal Property	80	2,185,940
L2	Industrial Personal Property	386	15,308,340
M1	Tangible Personal Mobile Home	13	561,690
O	Residential Inventory	0	0
S	Special Inventory	0	0
X	Total Exempt Property	401	22,830,890

## Property Discovery

The district aggressively seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- Field discovery
- Filed Material/Mechanic's Lien
- Mobile home installation reports
- Advertisement
- Realtor and Appraisers

## Hall County Appraisal District

### Certified Market Values

	2019	2020	2021	2022	2023
<b>Hall County</b>	276,839,270	298,822,430	313,697,915	329,165,402	348,452,540
<b>City of Estelline</b>	4,597,170	4,476,270	4,595,810	5,053,950	5,447,690
<b>City of Lakeview</b>	4,418,660	4,435,650	4,922,890	5,305,160	5,534,720
<b>City of Memphis</b>	86,292,480	87,368,755	97,185,010	102,838,750	112,606,690
<b>City of Turkey</b>	13,965,220	14,362,960	14,931,330	16,155,850	20,493,240
<b>Memphis ISD</b>	200,115,180	220,474,635	234,562,860	246,880,070	268,950,860
<b>Turk-Quit ISD</b>	59,854,340	60,820,190	61,668,440	64,000,670	68,802,490
<b>Water Dist.</b>	269,857,900	291,585,335	306,461,750	321,331,960	348,436,570
<b>Hospital Dist.</b>	269,874,450	291,601,185	306,476,670	321,346,940	348,452,540

## Hall County Appraisal District

### Net Taxable Value

	2019	2020	2021	2022	2023
<b>Hall County</b>	252,752,060	276,401,630	288,091,040	301,087,160	324,747,750
<b>City of Estelline</b>	3,922,110	3,854,080	3,939,060	4,177,440	4,573,240
<b>City of Lakeview</b>	4,210,150	4,241,760	4,553,970	4,904,880	5,085,530
<b>City of Memphis</b>	67,783,420	69,074,685	75,964,770	80,304,790	87,812,280
<b>City of Turkey</b>	11,221,070	11,684,820	12,277,500	13,426,200	16,411,060
<b>Memphis ISD</b>	163,286,610	185,397,455	195,635,650	200,841,580	209,578,100
<b>Turk-Quit ISD</b>	53,992,340	55,075,710	55,965,630	57,408,150	58,666,740
<b>Water Dist.</b>	245,770,690	269,164,535	280,320,770	293,253,720	316,304,590
<b>Hospital Dist.</b>	245,787,240	269,180,385	280,335,690	293,268,700	316,320,560

## Hall County Appraisal District

### Average Market Value – Single Residence

	2019	2020	2021	2022	2023
Hall County	30,759	31,365	37,203	42,247	49,852
City of Estelline	23,063	22,511	24,649	30,639	35,407
City of Lakeview	22,823	22,411	29,582	33,213	39,268
City of Memphis	32,094	31,932	38,613	43,853	50,891
City of Turkey	26,350	27,896	30,291	34,060	45,550
Memphis ISD	31,624	31,741	38,279	43,559	50,361
Turk-Quit ISD	26,539	29,236	31,693	35,799	49,961
Water Dist.	30,759	31,365	37,166	42,247	49,852
Hospital Dist.	30,759	31,365	37,166	42,247	49,622

## Hall County Appraisal District

### Average Taxable Value – Single Residence

	2019	2020	2021	2022	2023
Hall County	30,217	31,239	35,462	39,238	44,622
City of Estelline	21,199	22,291	23,074	28,258	32,381
City of Lakeview	22,660	22,411	27,339	30,056	34,762
City of Memphis	31,582	31,888	36,216	40,435	45,398
City of Turkey	25,899	27,529	29,787	32,923	40,907
Memphis ISD	18,791	6,692	23,923	200	0
Turk-Quit ISD	16,077	3,749	21,165	0	0
Water Dist.	30,217	31,239	35,423	39,238	44,622
Hospital Dist.	30,217	31,239	35,423	39,238	44,622

## Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described in the Texas Property Tax Code, Chapter 11.

### Residential Homestead

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on homesites with a maximum of 5 acres:

	State Mandated			Optional		
	Regular	Over-65	Disability	Regular	Over-65	Disability
<b><u>County</u></b>						
Hall County	None	None	None	None	None	None
<b><u>Cities</u></b>						
Estelline	None	None	None	None	None	None
Lakeview	None	None	None	None	None	None
Memphis	None	None	None	None	None	None
Turkey	None	None	None	None	None	None
<b><u>Schools</u></b>						
Mem-Lak ISD	\$40,000	\$10,000	\$10,000	None	None	None
Tur-Qut ISD	\$40,000	\$10,000	\$10,000	None	None	None
<b><u>Special Dist.</u></b>						
Hospital	None	None	None	None	None	None
Water	None	None	None	None	None	None

For school tax purposes, the over 65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on existing buildings. (Any new area added to the homesite will cause the ceiling to be readjusted and set in the subsequent tax year.)

All Homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property, which prohibits the increase of taxable value on the homestead property to ten percent per year. However, the market value may still be reflective of the local real estate market.

## Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service-connected disability (as described above), disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amount, based upon these ratings are:

<b>Disability Percentage</b>	<b>Exemption Amount</b>
DV 1 – 10% - 30%	\$5,000
DV 2 – 31% - 50%	\$7,000
DV 3 – 51% - 70%	\$10,000
DV 4 – 71 - 100%	\$12,000
100% DISABLITY / UNEMPLOYABLE	100% EXEMPTION

**Hall County Appraisal District  
Partial Exemptions by Taxing Jurisdiction  
(as of Certification)**

	<b>State Mandated</b>			
	Homestead	Over-65	Disabled Person	Disabled Veterans
<b><u>County</u></b>				
Number of Exemption	0	0	0	<b>13</b>
Hall County				760,520
<b><u>Cities</u></b>				
Estelline	0	0	0	<b>3</b>
				153,090
Lakeview	0	0	0	<b>1</b>
				12,000
Memphis	0	0	0	<b>8</b>
				475,160
Turkey	0	0	0	<b>1</b>
				12,000
<b><u>Schools</u></b>				
Mem-Lak ISD	<b>605</b>	<b>44</b>	<b>2</b>	<b>5</b>
	32,156,470	351,860	20,000	51,680
Tur-Qut ISD	<b>117</b>	<b>7</b>	<b>0</b>	<b>1</b>
	5,764,840	54,760	0	12,000
Childress ISD	<b>4</b>	<b>2</b>	<b>0</b>	<b>0</b>
	316,660	20,000		
<b><u>Special Dist.</u></b>				
Water	0	0	0	<b>13</b>
				760,520
Hospital	0	0	0	<b>13</b>
				760,520



## Protest Summary Report

2023

Protest filed	2019	2020	2021	2022	2023
<b>Withdrawn</b>	56	68	71	52	30
<b>Settled</b>	32	28	67	85	75
<b>No Show Canceled</b>	16	5	24	2	11
<b>Board order No Change</b>	11	2	28	33	32
<b>Board order Change</b>	27	3	21	7	5
<b>Pending Arbitration</b>	0	0	0	0	0
<b>Total Protest</b>	142	106	211	179	153