

Hall County Appraisal District

2019 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 2019 Hall CAD

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	1,393	42,846,760
B	Multi Family Homes	7	108,810
C	Vacant Lot	1,242	1,995,520
D1	Qualified Ag Land	3,079	58,583,270
D2	Improvements of qualified Ag	407	3,943,300
E	Non-Qualified Ag Land	314	10,512,990
F1	Commercial Real Property	240	18,429,310
F2	Industrial Real Property	25	3,942,380
G	Oil & Gas	0	0
J	Utilities	213	92,546,330
L1	Commercial Personal Property	149	5,693,320
L2	Industrial Personal Property	207	7,771,300
M1	Tangible Personal Mobile Home	14	481,690
O	Residential Inventory	0	0
S	Special Inventory	0	0
X	Total Exempt Property	375	22,274,050

Hall County Appraisal District

Certified Market Values

	2015	2016	2017	2018	2019
Hall County	254,007,410	259,922,900	257,103,680	265,786,370	276,839,270
City of Estelline	5,316,770	5,271,780	5,110,040	4,635,850	4,597,170
City of Lakeview	4,585,990	4,558,610	4,617,850	4,500,350	4,418,660
City of Memphis	80,768,940	80,033,910	85,455,080	88,719,780	86,292,480
City of Turkey	11,086,560	10,929,800	13,174,200	13,629,690	13,965,220
Memphis ISD	186,602,420	187,454,500	184,404,370	192,742,670	200,115,180
Turk-Quit ISD	60,052,190	58,500,360	58,876,500	56,427,730	59,854,340
Water Dist.	253,943,970	253,395,640	250,358,450	258,589,080	269,857,900
Hospital Dist.	254,007,410	53,467,360	250,435,990	258,654,820	269,874,450

Hall County Appraisal District

Net Taxable Value

	2015	2016	2017	2018	2019
Hall County	237,911,950	238,268,640	234,434,420	241,908,270	252,752,060
City of Estelline	4,827,680	4,808,770	4,516,730	4,051,180	3,922,110
City of Lakeview	4,410,870	4,388,970	4,439,150	4,293,810	4,210,150
City of Memphis	63,174,500	62,133,280	67,410,020	69,316,160	67,783,420
City of Turkey	8,922,880	8,893,230	10,384,440	10,956,060	11,221,070
Memphis ISD	152,659,530	153,582,490	149,529,430	156,414,020	163,286,610
Turk-Quit ISD	54,637,200	53,426,170	53,011,240	50,730,170	53,992,340
Water Dist.	232,409,580	231,741,380	227,689,190	234,710,980	245,770,690
Hospital Dist.	232,473,020	231,813,100	227,766,730	234,776,720	245,787,240

Hall County Appraisal District

Average Market Value – Single Residence

	2015	2016	2017	2018	2019
Hall County	29,700	29,209	30,646	31,308	30,759
City of Estelline	20,829	22,413	23,011	23,281	23,063
City of Lakeview	23,376	22,688	23,541	23,285	22,823
City of Memphis	32,066	31,363	32,531	32,748	32,094
City of Turkey	23,353	23,228	26,104	26,153	26,350
Memphis ISD	30,963	30,406	31,553	32,254	31,624
Turk-Quit ISD	23,319	23,193	26,067	26,344	26,539
Water Dist.	29,700	29,209	30,646	31,307	30,759
Hospital Dist.	29,700	29,209	30,646	31,307	30,759

Hall County Appraisal District

Average Taxable Value – Single Residence

	2015	2016	2017	2018	2019
Hall County	29,014	28,669	29,980	30,694	30,217
City of Estelline	18,993	20,429	21,016	21,412	21,199
City of Lakeview	22,924	22,322	23,183	22,914	22,660
City of Memphis	31,411	30,871	32,006	32,168	31,582
City of Turkey	22,846	22,800	25,067	25,637	25,899
Memphis ISD	18,903	18,682	19,190	19,670	18,791
Turk-Quit ISD	12,748	13,468	15,408	16,275	16,077
Water Dist.	29,014	28,669	29,980	30,694	30,217
Hospital Dist.	29,014	28,669	29,980	30,694	30,217

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
<u>County</u>						
Hall County	None	None	None	None	None	None
<u>Cities</u>						
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
<u>Schools</u>						
Mem-Lak ISD	\$25,000	\$10,000	\$10,000	None	None	None
Tur-Qut ISD	\$25,000	\$10,000	\$10,000	None	None	None
<u>Special Dist.</u>						
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:

Disability Percentage	Exemption Amount
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% DISABILITY / UNEMPLOYABLE	100% EXEMPTION

Hall County Appraisal District

Tax Rates – 5 Year History

	2015	2016	2017	2018	2019
Hall County	0.654700	0.670000	0.709400	0.729800	0.734900
City of Estelline	0.188000	0.188234	0.198204	0.220730	0.245550
City of Lakeview	0.208000	0.225000	0.239000	0.259000	0.270000
City of Memphis	0.435833	0.440702	0.440702	0.440702	0.440702
City of Turkey	0.529686	0.531596	0.496000	0.480000	0.480000
Memphis ISD	1.040000	1.040000	1.040000	1.170000	1.068300
Turk-Quit ISD	M&O 1.040 I&S 0.207	M&O 1.040 I&S 0.212	M&O 1.0400 I&S 0.1985	M&O 1.04 I&S 0.2136	M&O 0.970 I&S 0.2013
Water Dist.	0.039854	0.046572	0.048508	0.049550	0.050900
Hospital Dist.	0.126100	0.136600	0.156460	0.160000	0.160000

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

	State Mandated			
	Homestead	Over-65	Disabled Person	Disabled Veterans
<u>County</u>				
Number of Exemption	0	0	0	33
Hall County				814,950
<u>Cities</u>				
Estelline	0	0	0	2
				99,650
Lakeview	0	0	0	1
				9,040
Memphis	0	0	0	19
				491,970
Turkey	0	0	0	2
				48,930
<u>Schools</u>				
Mem-Lak ISD	634	237	27	12
	13,684,820	2,112,870	215,770	360,640
Tur-Qut ISD	133	31	1	2
	2,769,140	270,100	7,590	24,000
Childress ISD	4	3	0	0
	100,000	30,000		
<u>Special Dist.</u>				
Water	0	0	0	33
				814,950
Hospital	0	0	0	33
				814,950

Protest Summary Report

2019

Protest filed	2015	2016	2017	2018	2019
Withdrawn	14	43	45	68	56
Settled	122	109	92	73	32
No Show Canceled	44	16	32	24	16
Board order No Change	8	12	13	11	11
Board order Change	4	7	13	20	27
Pending Arbitration	0	0		0	0
Total Protest	192	187	195	196	142