

Hall County Appraisal District

2015 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 jurisdiction 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 2015 Hall CAD

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	1405	41,729,430
B	Multi Family Homes	7	128,840
C	Vacant Lot	1,173	1,908,350
D1	Qualified Ag Land	2,858	52,699,650
D2	Improvements of qualified Ag	400	3,658,720
E	Non-Qualified Ag Land	289	11,878,140
F1	Commercial Real Property	240	16,669,410
F2	Industrial Real Property	25	3,977,000
G	Oil & Gas	0	0
J	Utilities	213	88,136,090
L1	Commercial Personal Property	221	7,972,920
L2	Industrial Personal Property	126	4,679,960
M1	Tangible Personal Mobile Home	15	400,340
O	Residential Inventory	0	0
S	Special Inventory	0	0
X	Total Exempt Property	331	20,151,280

Hall County Appraisal District

Certified Market Values

	2011	2012	2013	2014	2015
Hall County	170,984,640	180,960,230	192,077,070	231,598,130	254,007,410
City of Estelline	4,448,390	4,910,510	5,194,590	5,358,080	5,316,770
City of Lakeview	3,729,960	3,604,720	3,630,130	3,548,830	4,585,990
City of Memphis	73,552,040	74,142,590	75,758,700	77,328,300	80,768,940
City of Turkey	10,670,180	10,597,090	10,930,050	10,973,050	11,086,560
Memphis ISD	138,880,490	147,493,470	146,873,800	165,927,100	186,602,420
Turk-Quit ISD	26,494,880	27,633,810	41,244,420	58,785,880	60,052,190
Hospital Dist.	167,517,810	177,621,490	192,077,070	231,598,130	254,007,410
Water Dist.	167,455,180	177,527,650	191,980,030	231,535,980	253,943,970

Hall County Appraisal District

Net Taxable Value

	2011	2012	2013	2014	2015
Hall County	154,024,420	164,757,690	178,618,246	213,627,220	237,911,950
City of Estelline	4,248,100	4,669,880	4,731,600	4,861,070	4,827,680
City of Lakeview	3,547,540	3,437,870	3,465,080	3,385,510	4,410,870
City of Memphis	60,346,500	61,173,360	59,132,690	63,215,350	63,174,500
City of Turkey	8,650,450	8,560,490	8,864,110	8,917,480	8,922,880
Memphis ISD	111,225,550	121,215,130	119,925,210	138,421,180	152,659,530
Turk-Quit ISD	21,855,280	23,083,540	36,719,410	54,226,200	54,637,200
Hospital Dist.	150,557,590	161,418,950	174,815,500	213,627,220	232,473,020
Water Dist.	150,494,960	161,325,110	174,718,460	213,565,070	232,409,580

Hall County Appraisal District

Average Market Value – Single Residence

	2011	2012	2013	2014	2015
Hall County	26,038	25,715	26,561	28,039	29,700
City of Estelline	16,178	16,304	20,260	21,105	20,829
City of Lakeview	19,217	17,622	18,117	18,947	23,376
City of Memphis	28,683	28,383	28,890	30,212	32,066
City of Turkey	19,959	19,989	20,993	23,297	23,353
Memphis ISD	27,199	26,830	27,670	28,931	30,963
Turk-Quit ISD	20,151	20,180	21,182	23,260	23,319
Hospital Dist.	26,038	25,715	26,561	28,039	29,700
Water Dist.	26,038	25,715	26,561	28,039	29,700

Hall County Appraisal District

Average Taxable Value – Single Residence

	2011	2012	2013	2014	2015
Hall County	25,742	25,326	26,172	27,599	29,014
City of Estelline	15,807	15,448	18,866	19,224	18,993
City of Lakeview	18,988	17,296	17,842	18,708	22,924
City of Memphis	28,377	28,026	28,551	29,882	31,411
City of Turkey	19,682	19,582	20,606	22,677	22,846
Memphis ISD	18,023	17,835	18,774	20,152	18,903
Turk-Quit ISD	12,000	12,304	13,604	15,026	12,748
Hospital Dist.	25,742	25,326	26,172	27,599	29,014
Water Dist.	25,742	25,326	26,172	27,599	29,014

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 amounts, 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

	2011	2012	2013	2014	2015
Hall County	0.742000	0.748000	0.742000	0.658800	0.654700
City of Estelline	0.173317	0.173317	0.172423	0.185000	0.188000
City of Lakeview	0.193684	0.201595	0.223191	0.243200	0.208000
City of Memphis	0.458130	0.458130	0.458130	0.431588	0.435833
City of Turkey	0.495687	0.495687	0.480000	0.529686	0.529686
Memphis ISD	1.040000	1.040000	1.040000	1.040000	1.040000
Turk-Quit ISD	1.040000	1.040000	1.000000	M&O 1.010 I&S 0.185	M&O 1.040 I&S 0.207
Hospital Dist.	0.163500	0.043214	0.153500	0.126100	0.126100
Water Dist.	0.043600	0.153500	0.043214	0.039013	0.039854

**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	34
Hall County				691,030
<u>Cities</u>				
Estelline	0	0	0	2
				110,050
Lakeview	0	0	0	1
				12,000
Memphis	0	0	0	18
				391,680
Turkey	0	0	0	3
				39,550
<u>Schools</u>				
Mem-Lak ISD	615	190	21	24
	13,174,560	1,714,030	176,370	278,430
Tur-Qut ISD	142	34	2	5
	2,823,650	288,430	13,560	51,060
Childress ISD	4	2	0	0
	100,000	20,000		
<u>Special Dist</u>				
Hospital	0	0	0	34
				691,030
Water	0	0	0	34
				691,030

Protest Summary Report

2015

Protest filed	2011	2012	2013	2014	2015
Withdrawn	7	1	7	37	14
Settled	29	30	29	54	122
No Show Canceled	10	8	3	26	44
Board order No Change	2	5	0	2	8
Board order Change	4	4	1	3	4
Pending Arbitration	0	0	0	0	0
Total Protest	43	48	40	122	192