

Hall County Appraisal District

2025 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 2025 Hall CAD

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	1,601	88,220,670
B	Multi Family Homes	4	115,880
C	Vacant Lot	1,011	893,900
D1	Qualified Ag Land	3,261	63,352,110
D2	Improvements of qualified Ag	548	17,716,610
E	Non-Qualified Ag Land	358	13,876,480
F1	Commercial Real Property	217	18,470,750
F2	Industrial Real Property	34	15,087,670
G	Oil & Gas	0	0
J	Utilities	201	119,616,670
L1	Commercial Personal Property	80	3,925,630
L2	Industrial Personal Property	373	9,878,460
M1	Tangible Personal Mobile Home	12	647,400
O	Residential Inventory	0	0
S	Special Inventory	0	0
X	Total Exempt Property	378	25,504,440

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

	2021	2022	2023	2024	2025
Hall County	313,697,915	329,165,402	348,452,540	352,979,089	371,245,749
City of Estelline	4,595,810	5,053,950	5,447,690	5,289,450	5,575,910
City of Lakeview	4,922,890	5,305,160	5,534,720	8,821,570	8,386,620
City of Memphis	97,185,010	102,838,750	112,606,690	107,818,880	116,785,700
City of Turkey	14,931,330	16,155,850	20,493,240	19,885,770	22,166,830
Memphis ISD	234,562,860	246,880,070	268,950,860	265,352,960	279,447,520
Turk-Quit ISD	61,668,440	64,000,670	68,802,490	68,762,480	72,601,190
Water Dist.	306,461,750	321,331,960	348,436,570	344,960,010	363,135,050
Hospital Dist.	306,476,670	321,346,940	348,452,540	344,977,370	363,153,830

Hall County Appraisal District

Net Taxable Value

	2021	2022	2023	2024	2025
Hall County	288,091,040	301,087,160	324,747,750	327,727,639	344,590,729
City of Estelline	3,939,060	4,177,440	4,573,240	4,663,500	4,890,450
City of Lakeview	4,553,970	4,904,880	5,085,530	8,564,650	8,131,030
City of Memphis	75,964,770	80,304,790	87,812,280	87,191,890	94,983,550
City of Turkey	12,277,500	13,426,200	16,411,060	16,960,560	19,112,070
Memphis ISD	195,635,650	200,841,580	209,578,100	208,577,330	215,489,520
Turk-Quit ISD	55,965,630	57,408,150	58,666,740	59,432,070	61,919,100
Water Dist.	280,320,770	293,253,720	316,304,590	319,708,560	336,480,030
Hospital Dist.	280,335,690	293,268,700	316,320,560	319,725,920	336,498,810

Hall County Appraisal District

Average Market Value – Single Residence

	2021	2022	2023	2024	2025
Hall County	37,203	42,247	49,852	69,033	83,609
City of Estelline	24,649	30,639	35,407	56,960	72,168
City of Lakeview	29,582	33,213	39,268	60,967	71,943
City of Memphis	38,613	43,853	50,891	70,478	83,107
City of Turkey	30,291	34,060	45,550	57,936	74,931
Memphis ISD	38,279	43,559	50,361	70,508	84,179
Turk-Quit ISD	31,693	35,799	49,961	60,550	79,569
Water Dist.	37,166	42,247	49,852	69,033	83,609
Hospital Dist.	37,166	42,247	49,852	69,033	83,609

Hall County Appraisal District

Average Taxable Value – Single Residence

	2021	2022	2023	2024	2025
Hall County	35,462	39,238	44,622	60,504	68,001
City of Estelline	23,074	28,258	32,381	46,523	51,827
City of Lakeview	27,339	30,056	34,762	52,220	58,699
City of Memphis	36,216	40,435	45,398	61,058	66,960
City of Turkey	29,787	32,923	40,907	50,445	59,346
Memphis ISD	23,923	200	0	5,743	3,547
Turk-Quit ISD	21,165	0	0	2,167	1,462
Water Dist.	35,423	39,238	44,622	60,504	68,001
Hospital Dist.	35,423	39,238	44,622	60,504	68,001

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	\$140,000	\$60,000	\$60,000	None	None	None
Tur-Qut ISD	\$140,000	\$60,000	\$60,000	None	None	None
<u>Special Dist.</u>						
Hospital	None	None	None	None	None	None
Water	None	None	None	None	None	None

Using SB4 & SB23 changes pending November 4, 2025 election

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
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	14
Hall County				912,660
<u>Cities</u>				
Estelline	0	0	0	2
				120,420
Lakeview	0	0	0	0
Memphis	0	0	0	10
				638,540
Turkey	0	0	0	0
<u>Schools</u>				
Mem-Lak ISD	612	24	1	4
	40,712,820	723,160	29,270	58,000
Tur-Qut ISD	116	4	0	1
	7,429,240	136,940	0	12,000
Childress ISD	3	2	0	0
	336,350	62,290		
<u>Special Dist.</u>				
Water	0	0	0	14
				912,660
Hospital	0	0	0	14
				912,660

Protest Summary Report

2025

Protest filed	2021	2022	2023	2024	2025
Withdrawn	71	52	30	33	14
Settled	67	85	75	78	86
No Show Canceled	24	2	11	0	3
Board order No Change	28	33	32	32	27
Board order Change	21	7	5	1	12
Pending Arbitration	0	0	0	0	0
Total Protest	211	179	153	144	142

Certification Statement

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analysis, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the properties that are the subject of this report, except for those properties that are personally owned, and I have no personal interest with respect to the parties involved.
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- I may not have made a personal inspection of each and every property subject of this report.

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Gina Chavira, RPA, RTA, CTA, CCA

Chief Appraiser