

Hall County Appraisal District

2021 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 2021 Hall CAD

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	1,400	51,608,580
B	Multi Family Homes	4	83,050
C	Vacant Lot	1,207	2,191,570
D1	Qualified Ag Land	3,112	62,182,660
D2	Improvements of qualified Ag	433	4,193,940
E	Non-Qualified Ag Land	319	12,330,510
F1	Commercial Real Property	221	14,909,060
F2	Industrial Real Property	39	11,564,870
G	Oil & Gas	0	0
J	Utilities	225	107,571,770
L1	Commercial Personal Property	91	2,443,620
L2	Industrial Personal Property	432	14,440,330
M1	Tangible Personal Mobile Home	15	532,630
O	Residential Inventory	0	0
S	Special Inventory	0	0
X	Total Exempt Property	352	22,424,080

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

	2017	2018	2019	2020	2021
Hall County	257,103,680	265,786,370	276,839,270	298,822,430	313,697,915
City of Estelline	5,110,040	4,635,850	4,597,170	4,476,270	4,595,810
City of Lakeview	4,617,850	4,500,350	4,418,660	4,435,650	4,922,890
City of Memphis	85,455,080	88,719,780	86,292,480	87,368,755	97,185,010
City of Turkey	13,174,200	13,629,690	13,965,220	14,362,960	14,931,330
Memphis ISD	184,404,370	192,742,670	200,115,180	220,474,635	234,562,860
Turk-Quit ISD	58,876,500	56,427,730	59,854,340	60,820,190	61,668,440
Water Dist.	250,358,450	258,589,080	269,857,900	291,585,335	306,461,750
Hospital Dist.	250,435,990	258,654,820	269,874,450	291,601,185	306,476,670

Hall County Appraisal District

Net Taxable Value

	2017	2018	2019	2020	2021
Hall County	234,434,420	241,908,270	252,752,060	276,401,630	288,091,040
City of Estelline	4,516,730	4,051,180	3,922,110	3,854,080	3,939,060
City of Lakeview	4,439,150	4,293,810	4,210,150	4,241,760	4,553,970
City of Memphis	67,410,020	69,316,160	67,783,420	69,074,685	75,964,770
City of Turkey	10,384,440	10,956,060	11,221,070	11,684,820	12,277,500
Memphis ISD	149,529,430	156,414,020	163,286,610	185,397,455	195,635,650
Turk-Quit ISD	53,011,240	50,730,170	53,992,340	55,075,710	55,965,630
Water Dist.	227,689,190	234,710,980	245,770,690	269,164,535	280,320,770
Hospital Dist.	227,766,730	234,776,720	245,787,240	269,180,385	280,335,690

Hall County Appraisal District

Average Market Value – Single Residence

	2017	2018	2019	2020	2021
Hall County	30,646	31,308	30,759	31,365	37,203
City of Estelline	23,011	23,281	23,063	22,511	24,649
City of Lakeview	23,541	23,285	22,823	22,411	29,582
City of Memphis	32,531	32,748	32,094	31,932	38,613
City of Turkey	26,104	26,153	26,350	27,896	30,291
Memphis ISD	31,553	32,254	31,624	31,741	38,279
Turk-Quit ISD	26,067	26,344	26,539	29,236	31,693
Water Dist.	30,646	31,307	30,759	31,365	37,166
Hospital Dist.	30,646	31,307	30,759	31,365	37,166

Hall County Appraisal District

Average Taxable Value – Single Residence

	2017	2018	2019	2020	2021
Hall County	29,980	30,694	30,217	31,239	35,462
City of Estelline	21,016	21,412	21,199	22,291	23,074
City of Lakeview	23,183	22,914	22,660	22,411	27,339
City of Memphis	32,006	32,168	31,582	31,888	36,216
City of Turkey	25,067	25,637	25,899	27,529	29,787
Memphis ISD	19,190	19,670	18,791	6,692	23,923
Turk-Quit ISD	15,408	16,275	16,077	3,749	21,165
Water Dist.	29,980	30,694	30,217	31,239	35,423
Hospital Dist.	29,980	30,694	30,217	31,239	35,423

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

	2017	2018	2019	2020	2021
Hall County	0.709400	0.729800	0.734900	0.715000	0.710600
City of Estelline	0.198204	0.220730	0.245550	0.258610	0.252623
City of Lakeview	0.239000	0.259000	0.270000	0.277900	0.267060
City of Memphis	0.440702	0.440702	0.440702	0.427996	0.399569
City of Turkey	0.496000	0.480000	0.480000	0.479023	0.455850
Memphis ISD	1.040000	1.170000	1.068300	0.976600	0.960300
Turk-Quit ISD	M&O 1.0400 I&S 0.1985	M&O 1.04 I&S 0.2136	M&O 0.970 I&S 0.2013	M&O 0.966400 I&S 0.20130	M&O 0.96060 I&S 0.20130
Water Dist.	0.048508	0.049550	0.050900	0.048720	0.049314
Hospital Dist.	0.156460	0.160000	0.160000	0.144027	0.149502

**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	13
Hall County				652,960
<u>Cities</u>				
Estelline	0	0	0	2
				82,250
Lakeview	0	0	0	1
				10,820
Memphis	0	0	0	8
				424,370
Turkey	0	0	0	1
				27,550
<u>Schools</u>				
Mem-Lak ISD	617	231	26	8
	13,709,000	2,074,370	211,690	255,610
Tur-Qut ISD	122	36	2	1
	2,647,460	298,230	12,550	12,000
Childress ISD	4	3	0	0
	100,000	30,000		
<u>Special Dist.</u>				
Water	0	0	0	14
				166,480
Hospital	0	0	0	14
				166,480

Protest Summary Report

2021

Protest filed	2017	2018	2019	2020	2021
Withdrawn	45	68	56	68	71
Settled	92	73	32	28	67
No Show Canceled	32	24	16	5	24
Board order No Change	13	11	11	2	28
Board order Change	13	20	27	3	21
Pending Arbitration		0	0	0	0
Total Protest	195	196	142	106	211