

# Hall County Appraisal District

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2024 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 2024 Hall CAD

| Code | Property Type                 | Parcel Count | Market Value |
|------|-------------------------------|--------------|--------------|
| A    | Single Family Homes           | 1,605        | 73,121,290   |
| B    | Multi Family Homes            | 4            | 101,720      |
| C    | Vacant Lot                    | 1,006        | 886,750      |
| D1   | Qualified Ag Land             | 3,123        | 60,496,170   |
| D2   | Improvements of qualified Ag  | 538          | 14,628,170   |
| E    | Non-Qualified Ag Land         | 342          | 10,368,160   |
| F1   | Commercial Real Property      | 214          | 18,272,330   |
| F2   | Industrial Real Property      | 34           | 12,601,380   |
| G    | Oil & Gas                     | 0            | 0            |
| J    | Utilities                     | 199          | 119,759,370  |
| L1   | Commercial Personal Property  | 72           | 2,005,140    |
| L2   | Industrial Personal Property  | 377          | 17,579,870   |
| M1   | Tangible Personal Mobile Home | 12           | 503,660      |
| O    | Residential Inventory         | 0            | 0            |
| S    | Special Inventory             | 0            | 0            |
| X    | Total Exempt Property         | 395          | 24,231,360   |

## 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

|                          | 2020        | 2021        | 2022        | 2023        | 2024        |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Hall County</b>       | 298,822,430 | 313,697,915 | 329,165,402 | 348,452,540 | 352,979,089 |
| <b>City of Estelline</b> | 4,476,270   | 4,595,810   | 5,053,950   | 5,447,690   | 5,289,450   |
| <b>City of Lakeview</b>  | 4,435,650   | 4,922,890   | 5,305,160   | 5,534,720   | 8,821,570   |
| <b>City of Memphis</b>   | 87,368,755  | 97,185,010  | 102,838,750 | 112,606,690 | 107,818,880 |
| <b>City of Turkey</b>    | 14,362,960  | 14,931,330  | 16,155,850  | 20,493,240  | 19,885,770  |
| <b>Memphis ISD</b>       | 220,474,635 | 234,562,860 | 246,880,070 | 268,950,860 | 265,352,960 |
| <b>Turk-Quit ISD</b>     | 60,820,190  | 61,668,440  | 64,000,670  | 68,802,490  | 68,762,480  |
| <b>Water Dist.</b>       | 291,585,335 | 306,461,750 | 321,331,960 | 348,436,570 | 344,960,010 |
| <b>Hospital Dist.</b>    | 291,601,185 | 306,476,670 | 321,346,940 | 348,452,540 | 344,977,370 |

## Hall County Appraisal District

### Net Taxable Value

|                          | 2020        | 2021        | 2022        | 2023        | 2024        |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Hall County</b>       | 276,401,630 | 288,091,040 | 301,087,160 | 324,747,750 | 327,727,639 |
| <b>City of Estelline</b> | 3,854,080   | 3,939,060   | 4,177,440   | 4,573,240   | 4,663,500   |
| <b>City of Lakeview</b>  | 4,241,760   | 4,553,970   | 4,904,880   | 5,085,530   | 8,564,650   |
| <b>City of Memphis</b>   | 69,074,685  | 75,964,770  | 80,304,790  | 87,812,280  | 87,191,890  |
| <b>City of Turkey</b>    | 11,684,820  | 12,277,500  | 13,426,200  | 16,411,060  | 16,960,560  |
| <b>Memphis ISD</b>       | 185,397,455 | 195,635,650 | 200,841,580 | 209,578,100 | 208,577,330 |
| <b>Turk-Quit ISD</b>     | 55,075,710  | 55,965,630  | 57,408,150  | 58,666,740  | 59,432,070  |
| <b>Water Dist.</b>       | 269,164,535 | 280,320,770 | 293,253,720 | 316,304,590 | 319,708,560 |
| <b>Hospital Dist.</b>    | 269,180,385 | 280,335,690 | 293,268,700 | 316,320,560 | 319,725,920 |

## Hall County Appraisal District

### Average Market Value – Single Residence

|                   | 2020   | 2021   | 2022   | 2023   | 2024   |
|-------------------|--------|--------|--------|--------|--------|
| Hall County       | 31,365 | 37,203 | 42,247 | 49,852 | 69,033 |
| City of Estelline | 22,511 | 24,649 | 30,639 | 35,407 | 56,960 |
| City of Lakeview  | 22,411 | 29,582 | 33,213 | 39,268 | 60,967 |
| City of Memphis   | 31,932 | 38,613 | 43,853 | 50,891 | 70,478 |
| City of Turkey    | 27,896 | 30,291 | 34,060 | 45,550 | 57,936 |
| Memphis ISD       | 31,741 | 38,279 | 43,559 | 50,361 | 70,508 |
| Turk-Quit ISD     | 29,236 | 31,693 | 35,799 | 49,961 | 60,550 |
| Water Dist.       | 31,365 | 37,166 | 42,247 | 49,852 | 69,033 |
| Hospital Dist.    | 31,365 | 37,166 | 42,247 | 49,852 | 69,033 |

## Hall County Appraisal District

### Average Taxable Value – Single Residence

|                   | 2020   | 2021   | 2022   | 2023   | 2024   |
|-------------------|--------|--------|--------|--------|--------|
| Hall County       | 31,239 | 35,462 | 39,238 | 44,622 | 60,504 |
| City of Estelline | 22,291 | 23,074 | 28,258 | 32,381 | 46,523 |
| City of Lakeview  | 22,411 | 27,339 | 30,056 | 34,762 | 52,220 |
| City of Memphis   | 31,888 | 36,216 | 40,435 | 45,398 | 61,058 |
| City of Turkey    | 27,529 | 29,787 | 32,923 | 40,907 | 50,445 |
| Memphis ISD       | 6,692  | 23,923 | 200    | 0      | 5,743  |
| Turk-Quit ISD     | 3,749  | 21,165 | 0      | 0      | 2,167  |
| Water Dist.       | 31,239 | 35,423 | 39,238 | 44,622 | 60,504 |
| Hospital Dist.    | 31,239 | 35,423 | 39,238 | 44,622 | 60,504 |

## 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                 | \$100,000      | \$10,000 | \$10,000   | None     | None    | None       |
| Tur-Qut ISD                 | \$100,000      | \$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% DISABILITY /<br>UNEMPLOYABLE | 100% EXEMPTION          |

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

|                             | State Mandated |           |                 |                   |
|-----------------------------|----------------|-----------|-----------------|-------------------|
|                             | Homestead      | Over-65   | Disabled Person | Disabled Veterans |
| <b><u>County</u></b>        |                |           |                 |                   |
| Number of Exemption         | 0              | 0         | 0               | <b>13</b>         |
| Hall County                 |                |           |                 | 794,870           |
|                             |                |           |                 |                   |
| <b><u>Cities</u></b>        |                |           |                 |                   |
|                             |                |           |                 |                   |
| Estelline                   | 0              | 0         | 0               | <b>2</b>          |
|                             |                |           |                 | 109,470           |
| Lakeview                    | 0              | 0         | 0               | <b>1</b>          |
|                             |                |           |                 | 12,000            |
| Memphis                     | 0              | 0         | 0               | <b>9</b>          |
|                             |                |           |                 | 545,680           |
| Turkey                      | 0              | 0         | 0               | <b>1</b>          |
|                             |                |           |                 | 12,000            |
| <b><u>Schools</u></b>       |                |           |                 |                   |
|                             |                |           |                 |                   |
| Mem-Lak ISD                 | <b>609</b>     | <b>59</b> | <b>2</b>        | <b>5</b>          |
|                             | 34,815,670     | 521,940   | 20,000          | 60,580            |
| Tur-Qut ISD                 | <b>120</b>     | <b>12</b> | <b>0</b>        | <b>1</b>          |
|                             | 6,270,080      | 84,340    | 0               | 12,000            |
| Childress ISD               | <b>4</b>       | <b>2</b>  | <b>0</b>        | <b>0</b>          |
|                             | 325,980        | 20,000    |                 |                   |
|                             |                |           |                 |                   |
| <b><u>Special Dist.</u></b> |                |           |                 |                   |
|                             |                |           |                 |                   |
| Water                       | 0              | 0         | 0               | <b>13</b>         |
|                             |                |           |                 | 794,870           |
| Hospital                    | 0              | 0         | 0               | <b>13</b>         |
|                             |                |           |                 | 794,870           |



## Protest Summary Report

2024

| Protest filed                    | 2020 | 2021 | 2022 | 2023 | 2024 |
|----------------------------------|------|------|------|------|------|
|                                  |      |      |      |      |      |
| <b>Withdrawn</b>                 | 68   | 71   | 52   | 30   | 33   |
|                                  |      |      |      |      |      |
| <b>Settled</b>                   | 28   | 67   | 85   | 75   | 78   |
|                                  |      |      |      |      |      |
| <b>No Show<br/>Canceled</b>      | 5    | 24   | 2    | 11   | 0    |
|                                  |      |      |      |      |      |
| <b>Board order<br/>No Change</b> | 2    | 28   | 33   | 32   | 32   |
|                                  |      |      |      |      |      |
| <b>Board order<br/>Change</b>    | 3    | 21   | 7    | 5    | 1    |
|                                  |      |      |      |      |      |
| <b>Pending<br/>Arbitration</b>   | 0    | 0    | 0    | 0    | 0    |
|                                  |      |      |      |      |      |
| <b>Total Protest</b>             | 106  | 211  | 179  | 153  | 144  |

# 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.



Gina Chavira, RPA, RTA, CTA, CCA

Chief Appraiser