

# Hall County Appraisal District

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2022 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 2022 Hall CAD

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	1,407	58,928,730
B	Multi Family Homes	4	83,050
C	Vacant Lot	1,217	2,150,610
D1	Qualified Ag Land	3,117	58,881,130
D2	Improvements of qualified Ag	443	4,541,320
E	Non-Qualified Ag Land	345	15,357,990
F1	Commercial Real Property	218	15,999,950
F2	Industrial Real Property	35	12,027,960
G	Oil & Gas	0	0
J	Utilities	216	114,105,290
L1	Commercial Personal Property	74	2,230,800
L2	Industrial Personal Property	379	14,191,560
M1	Tangible Personal Mobile Home	13	478,800
O	Residential Inventory	0	0
S	Special Inventory	0	0
X	Total Exempt Property	394	22,369,750

## 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

	2018	2019	2020	2021	2022
<b>Hall County</b>	265,786,370	276,839,270	298,822,430	313,697,915	329,165,402
<b>City of Estelline</b>	4,635,850	4,597,170	4,476,270	4,595,810	5,053,950
<b>City of Lakeview</b>	4,500,350	4,418,660	4,435,650	4,922,890	5,305,160
<b>City of Memphis</b>	88,719,780	86,292,480	87,368,755	97,185,010	102,838,750
<b>City of Turkey</b>	13,629,690	13,965,220	14,362,960	14,931,330	16,155,850
<b>Memphis ISD</b>	192,742,670	200,115,180	220,474,635	234,562,860	246,880,070
<b>Turk-Quit ISD</b>	56,427,730	59,854,340	60,820,190	61,668,440	155,069,800
<b>Water Dist.</b>	258,589,080	269,857,900	291,585,335	306,461,750	321,331,960
<b>Hospital Dist.</b>	258,654,820	269,874,450	291,601,185	306,476,670	321,346,940

## Hall County Appraisal District

### Net Taxable Value

	2018	2019	2020	2021	2022
<b>Hall County</b>	241,908,270	252,752,060	276,401,630	288,091,040	301,087,160
<b>City of Estelline</b>	4,051,180	3,922,110	3,854,080	3,939,060	4,177,440
<b>City of Lakeview</b>	4,293,810	4,210,150	4,241,760	4,553,970	4,904,880
<b>City of Memphis</b>	69,316,160	67,783,420	69,074,685	75,964,770	80,304,790
<b>City of Turkey</b>	10,956,060	11,221,070	11,684,820	12,277,500	13,426,200
<b>Memphis ISD</b>	156,414,020	163,286,610	185,397,455	195,635,650	200,841,580
<b>Turk-Quit ISD</b>	50,730,170	53,992,340	55,075,710	55,965,630	57,408,150
<b>Water Dist.</b>	234,710,980	245,770,690	269,164,535	280,320,770	293,253,720
<b>Hospital Dist.</b>	234,776,720	245,787,240	269,180,385	280,335,690	293,268,700

## Hall County Appraisal District

### Average Market Value – Single Residence

	2018	2019	2020	2021	2022
Hall County	31,308	30,759	31,365	37,203	42,247
City of Estelline	23,281	23,063	22,511	24,649	30,639
City of Lakeview	23,285	22,823	22,411	29,582	33,213
City of Memphis	32,748	32,094	31,932	38,613	43,853
City of Turkey	26,153	26,350	27,896	30,291	34,060
Memphis ISD	32,254	31,624	31,741	38,279	43,559
Turk-Quit ISD	26,344	26,539	29,236	31,693	35,799
Water Dist.	31,307	30,759	31,365	37,166	42,247
Hospital Dist.	31,307	30,759	31,365	37,166	42,247

## Hall County Appraisal District

### Average Taxable Value – Single Residence

	2018	2019	2020	2021	2022
Hall County	30,694	30,217	31,239	35,462	39,238
City of Estelline	21,412	21,199	22,291	23,074	28,258
City of Lakeview	22,914	22,660	22,411	27,339	30,056
City of Memphis	32,168	31,582	31,888	36,216	40,435
City of Turkey	25,637	25,899	27,529	29,787	32,923
Memphis ISD	19,670	18,791	6,692	23,923	200
Turk-Quit ISD	16,275	16,077	3,749	21,165	0
Water Dist.	30,694	30,217	31,239	35,423	39,238
Hospital Dist.	30,694	30,217	31,239	35,423	39,238

## 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	\$40,000	\$10,000	\$10,000	None	None	None
Tur-Qut ISD	\$40,000	\$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 / 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>12</b>
Hall County				664,840
<b><u>Cities</u></b>				
Estelline	0	0	0	<b>3</b>
				139,170
Lakeview	0	0	0	<b>1</b>
				11,900
Memphis	0	0	0	<b>7</b>
				400,720
Turkey	0	0	0	<b>1</b>
				12,00
<b><u>Schools</u></b>				
Mem-Lak ISD	<b>601</b>	<b>187</b>	<b>9</b>	<b>8</b>
	19,650,630	1,720,010	87,210	163,370
Tur-Qut ISD	<b>114</b>	<b>28</b>	<b>1</b>	<b>1</b>
	3,447,880	246,940	2,480	12,000
Childress ISD	<b>4</b>	<b>4</b>	0	0
	160,000	32,340		
<b><u>Special Dist.</u></b>				
Water	0	0	0	<b>12</b>
				664,840
Hospital	0	0	0	<b>12</b>
				664,840

## Protest Summary Report

2022

Protest filed	2018	2019	2020	2021	2022
<b>Withdrawn</b>	68	56	68	71	52
<b>Settled</b>	73	32	28	67	85
<b>No Show Canceled</b>	24	16	5	24	2
<b>Board order No Change</b>	11	11	2	28	33
<b>Board order Change</b>	20	27	3	21	7
<b>Pending Arbitration</b>	0	0	0	0	0
<b>Total Protest</b>	196	142	106	211	179