

Hall County Appraisal District

2020 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 2020 Hall CAD

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	1,400	43,460,660
B	Multi Family Homes	4	84,260
C	Vacant Lot	1,200	2,050,890
D1	Qualified Ag Land	3,099	62,861,850
D2	Improvements of qualified Ag	423	3,986,360
E	Non-Qualified Ag Land	318	11,027,850
F1	Commercial Real Property	236	17,189,530
F2	Industrial Real Property	28	9,167,780
G	Oil & Gas	0	0
J	Utilities	212	104,585,060
L1	Commercial Personal Property	100	2,248,145
L2	Industrial Personal Property	452	12,999,140
M1	Tangible Personal Mobile Home	14	471,670
O	Residential Inventory	0	0
S	Special Inventory	0	0
X	Total Exempt Property	357	21,356,990

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

	2016	2017	2018	2019	2020
Hall County	259,922,900	257,103,680	265,786,370	276,839,270	298,822,430
City of Estelline	5,271,780	5,110,040	4,635,850	4,597,170	4,476,270
City of Lakeview	4,558,610	4,617,850	4,500,350	4,418,660	4,435,650
City of Memphis	80,033,910	85,455,080	88,719,780	86,292,480	87,368,755
City of Turkey	10,929,800	13,174,200	13,629,690	13,965,220	14,362,960
Memphis ISD	187,454,500	184,404,370	192,742,670	200,115,180	220,474,635
Turk-Quit ISD	58,500,360	58,876,500	56,427,730	59,854,340	60,820,190
Water Dist.	253,395,640	250,358,450	258,589,080	269,857,900	291,585,335
Hospital Dist.	53,467,360	250,435,990	258,654,820	269,874,450	291,601,185

Hall County Appraisal District

Net Taxable Value

	2016	2017	2018	2019	2020
Hall County	238,268,640	234,434,420	241,908,270	252,752,060	276,401,630
City of Estelline	4,808,770	4,516,730	4,051,180	3,922,110	3,854,080
City of Lakeview	4,388,970	4,439,150	4,293,810	4,210,150	4,241,760
City of Memphis	62,133,280	67,410,020	69,316,160	67,783,420	69,074,685
City of Turkey	8,893,230	10,384,440	10,956,060	11,221,070	11,684,820
Memphis ISD	153,582,490	149,529,430	156,414,020	163,286,610	185,397,455
Turk-Quit ISD	53,426,170	53,011,240	50,730,170	53,992,340	55,075,710
Water Dist.	231,741,380	227,689,190	234,710,980	245,770,690	269,164,535
Hospital Dist.	231,813,100	227,766,730	234,776,720	245,787,240	269,180,385

Hall County Appraisal District

Average Market Value – Single Residence

	2016	2017	2018	2019	2020
Hall County	29,209	30,646	31,308	30,759	31,365
City of Estelline	22,413	23,011	23,281	23,063	22,511
City of Lakeview	22,688	23,541	23,285	22,823	22,411
City of Memphis	31,363	32,531	32,748	32,094	31,932
City of Turkey	23,228	26,104	26,153	26,350	27,896
Memphis ISD	30,406	31,553	32,254	31,624	31,741
Turk-Quit ISD	23,193	26,067	26,344	26,539	29,236
Water Dist.	29,209	30,646	31,307	30,759	31,365
Hospital Dist.	29,209	30,646	31,307	30,759	31,365

Hall County Appraisal District

Average Taxable Value – Single Residence

	2016	2017	2018	2019	2020
Hall County	28,669	29,980	30,694	30,217	31,239
City of Estelline	20,429	21,016	21,412	21,199	22,291
City of Lakeview	22,322	23,183	22,914	22,660	22,411
City of Memphis	30,871	32,006	32,168	31,582	31,888
City of Turkey	22,800	25,067	25,637	25,899	27,529
Memphis ISD	18,682	19,190	19,670	18,791	6,692
Turk-Quit ISD	13,468	15,408	16,275	16,077	3,749
Water Dist.	28,669	29,980	30,694	30,217	31,239
Hospital Dist.	28,669	29,980	30,694	30,217	31,239

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

	2016	2017	2018	2019	2020
Hall County	0.670000	0.709400	0.729800	0.734900	0.715000
City of Estelline	0.188234	0.198204	0.220730	0.245550	0.258610
City of Lakeview	0.225000	0.239000	0.259000	0.270000	0.277900
City of Memphis	0.440702	0.440702	0.440702	0.440702	0.427996
City of Turkey	0.531596	0.496000	0.480000	0.480000	0.479023
Memphis ISD	1.040000	1.040000	1.170000	1.068300	0.976600
Turk-Quit ISD	M&O 1.040 I&S 0.212	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
Water Dist.	0.046572	0.048508	0.049550	0.050900	0.048720
Hospital Dist.	0.136600	0.156460	0.160000	0.160000	0.144027

**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	17
Hall County				193,090
<u>Cities</u>				
Estelline	0	0	0	2
				74,770
Lakeview	0	0	0	1
				9,840
Memphis	0	0	0	8
				387,600
Turkey	0	0	0	1
				26,340
<u>Schools</u>				
Mem-Lak ISD	624	231	25	9
	13,605,540	2,080,680	201,760	111,500
Tur-Qut ISD	127	32	2	1
	2,689,320	274,650	11,340	12,000
Childress ISD	4	3	0	0
	100,000	30,000		
<u>Special Dist.</u>				
Water	0	0	0	17
				193,090
Hospital	0	0	0	17
				193,090

Protest Summary Report

2020

Protest filed	2016	2017	2018	2019	2020
Withdrawn	43	45	68	56	68
Settled	109	92	73	32	28
No Show Canceled	16	32	24	16	5
Board order No Change	12	13	11	11	2
Board order Change	7	13	20	27	3
Pending Arbitration	0		0	0	0
Total Protest	187	195	196	142	106