

Hall County Appraisal District

2017 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 jurisdiction 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 2017 Hall CAD

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	1,403	42,995,940
B	Multi Family Homes	7	125,110
C	Vacant Lot	1,203	1,913,100
D1	Qualified Ag Land	3,099	43,201,460
D2	Improvements of qualified Ag	423	4,192,360
E	Non-Qualified Ag Land	296	12,437,820
F1	Commercial Real Property	243	18,828,000
F2	Industrial Real Property	28	4,171,220
G	Oil & Gas	0	0
J	Utilities	205	87,024,240
L1	Commercial Personal Property	154	6,124,610
L2	Industrial Personal Property	200	8,264,390
M1	Tangible Personal Mobile Home	16	501,460
O	Residential Inventory	0	0
S	Special Inventory	0	0
X	Total Exempt Property	329	20,656,280

Hall County Appraisal District

Certified Market Values

	2013	2014	2015	2016	2017
Hall County	192,077,070	231,598,130	254,007,410	259,922,900	257,103,680
City of Estelline	5,194,590	5,358,080	5,316,770	5,271,780	5,110,040
City of Lakeview	3,630,130	3,548,830	4,585,990	4,558,610	4,617,850
City of Memphis	75,758,700	77,328,300	80,768,940	80,033,910	85,455,080
City of Turkey	10,930,050	10,973,050	11,086,560	10,929,800	13,174,200
Memphis ISD	146,873,800	165,927,100	186,602,420	187,454,500	184,404,370
Turk-Quit ISD	41,244,420	58,785,880	60,052,190	58,500,360	58,876,500
Water Dist.	191,980,030	231,535,980	253,943,970	253,395,640	250,358,450
Hospital Dist.	192,077,070	231,598,130	254,007,410	53,467,360	250,435,990

Hall County Appraisal District

Net Taxable Value

	2013	2014	2015	2016	2017
Hall County	178,618,246	213,627,220	237,911,950	238,268,640	234,434,420
City of Estelline	4,731,600	4,861,070	4,827,680	4,808,770	4,516,730
City of Lakeview	3,465,080	3,385,510	4,410,870	4,388,970	4,439,150
City of Memphis	59,132,690	63,215,350	63,174,500	62,133,280	67,410,020
City of Turkey	8,864,110	8,917,480	8,922,880	8,893,230	10,384,440
Memphis ISD	119,925,210	138,421,180	152,659,530	153,582,490	149,529,430
Turk-Quit ISD	36,719,410	54,226,200	54,637,200	53,426,170	53,011,240
Water Dist.	174,718,460	213,565,070	232,409,580	231,741,380	227,689,190
Hospital Dist.	174,815,500	213,627,220	232,473,020	231,813,100	227,766,730

Hall County Appraisal District

Average Market Value – Single Residence

	2013	2014	2015	2016	2017
Hall County	26,561	28,039	29,700	29,209	30,646
City of Estelline	20,260	21,105	20,829	22,413	23,011
City of Lakeview	18,117	18,947	23,376	22,688	23,541
City of Memphis	28,890	30,212	32,066	31,363	32,531
City of Turkey	20,993	23,297	23,353	23,228	26,104
Memphis ISD	27,670	28,931	30,963	30,406	31,553
Turk-Quit ISD	21,182	23,260	23,319	23,193	26,067
Water Dist.	26,561	28,039	29,700	29,209	30,646
Hospital Dist.	26,561	28,039	29,700	29,209	30,646

Hall County Appraisal District

Average Taxable Value – Single Residence

	2013	2014	2015	2016	2017
Hall County	26,172	27,599	29,014	28,669	29,980
City of Estelline	18,866	19,224	18,993	20,429	21,016
City of Lakeview	17,842	18,708	22,924	22,322	23,183
City of Memphis	28,551	29,882	31,411	30,871	32,006
City of Turkey	20,606	22,677	22,846	22,800	25,067
Memphis ISD	18,774	20,152	18,903	18,682	19,190
Turk-Quit ISD	13,604	15,026	12,748	13,468	15,408
Water Dist.	26,172	27,599	29,014	28,669	29,980
Hospital Dist.	26,172	27,599	29,014	28,669	29,980

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 amounts, 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

	2013	2014	2015	2016	2017
Hall County	0.742000	0.658800	0.654700	0.670000	0.709400
City of Estelline	0.172423	0.185000	0.188000	0.188234	0.198204
City of Lakeview	0.223191	0.243200	0.208000	0.225000	0.239000
City of Memphis	0.458130	0.431588	0.435833	0.440702	0.440702
City of Turkey	0.480000	0.529686	0.529686	0.531596	0.496000
Memphis ISD	1.040000	1.040000	1.040000	1.040000	1.040000
Turk-Quit ISD	1.000000	M&O 1.010 I&S 0.185	M&O 1.040 I&S 0.207	M&O 1.040 I&S 0.212	M&O 1.0400 I&S 0.1985
Water Dist.	0.043214	0.039013	0.039854	0.046572	0.048508
Hospital Dist.	0.153500	0.126100	0.126100	0.136600	0.156460

**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	33
Hall County				776,350
<u>Cities</u>				
Estelline	0	0	0	2
				97,753
Lakeview	0	0	0	2
				19,470
Memphis	0	0	0	19
				443,320
Turkey	0	0	0	1
				36,930
<u>Schools</u>				
Mem-Lak ISD	609	219	22	24
	13,346,410	2,013,080	189,180	312,510
Tur-Qut ISD	130	32	1	3
	2,653,640	295,910	7,590	34,610
Childress ISD	4	2	0	0
	100,000	20,000		
<u>Special Dist</u>				
Water	0	0	0	33
				776,350
Hospital	0	0	0	33
				776,350

Protest Summary Report

2017

Protest filed	2013	2014	2015	2016	2017
Withdrawn	7	37	14	43	45
Settled	29	54	122	109	92
No Show Canceled	3	26	44	16	32
Board order No Change	0	2	8	12	13
Board order Change	1	3	4	7	13
Pending Arbitration	0	0	0	0	
Total Protest	40	122	192	187	195