Hall County Appraisal District

2026 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. Appraises are registered Texas Department of Licensing and Registration, and must compete 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 2026 Hall CAD

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	1,602	90,973,140
B	Multi Family Homes	4	115,880
C	Vacant Lot	1,024	928,070
D1	Qualified Ag Land	3,269	685,515,020
D2	Improvements of qualified Ag	545	18,955,260
E	Non-Qualified Ag Land	355	14,460,510
F1	Commercial Real Property	219	18,706,640
F2	Industrial Real Property	44	22,362,630
G	Oil & Gas	0	0
J	Utilities	151	115,538,210
L1	Commercial Personal Property	89	3,771,110
L2	Industrial Personal Property	427	11,156,440
M	Tangible Personal Mobile Home	12	748,540
O	Residential Inventory	0	0
S	Special Inventory	0	0
X	Total Exempt Property	308	24,779,550

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

	2022	2023	2024	2025	2026
Hall County	329,165,402	348,452,540	352,979,089	371,245,749	385,672,356
City of Estelline	5,053,950	5,447,690	5,289,450	5,575,910	5,824,400
City of Lakeview	5,305,160	5,534,720	8,821,570	8,386,620	8,424,040
City of Memphis	102,838,750	112,606,690	107,818,880	116,785,700	124,092,480
City of Turkey	16,155,850	20,493,240	19,885,770	22,166,830	23,330,640
Memphis ISD	246,880,070	268,950,860	265,352,960	279,447,520	290,924,320
Turk-Quit ISD	64,000,670	68,802,490	68,762,480	72,601,190	74,919,540
Water Dist.	321,331,960	348,436,570	344,960,010	363,135,050	377,562,150
Hospital Dist.	321,346,940	348,452,540	344,977,370	363,153,830	377,573,890

Hall County Appraisal District

Net Taxable Value

	2022	2023	2024	2025	2026
Hall County	301,087,160	324,747,750	327,727,639	344,590,729	350,192,546
City of Estelline	4,177,440	4,573,240	4,663,500	4,890,450	4,613,150
City of Lakeview	4,904,880	5,085,530	8,564,650	8,131,030	7,717,150
City of Memphis	80,304,790	87,812,280	87,191,890	94,983,550	98,027,560
City of Turkey	13,426,200	16,411,060	16,960,560	19,112,070	19,343,130
Memphis ISD	200,841,580	209,578,100	208,577,330	215,489,520	215,906,740
Turk-Quit ISD	57,408,150	58,666,740	59,432,070	61,919,100	62,264,630
Water Dist.	293,253,720	316,304,590	319,708,560	336,480,030	342,082,340
Hospital Dist.	293,268,700	316,320,560	319,725,920	336,498,810	342,094,080

Hall County Appraisal District

Average Market Value – Single Residence

	2022	2023	2024	2025	2026
Hall County	42,247	49,852	69,033	83,609	86,785
City of Estelline	30,639	35,407	56,960	72,168	76,125
City of Lakeview	33,213	39,268	60,967	71,943	77,188
City of Memphis	43,853	50,891	70,478	83,107	85,594
City of Turkey	34,060	45,550	57,936	74,931	81,229
Memphis ISD	43,559	50,361	70,508	84,179	87,061
Turk-Quit ISD	35,799	49,961	60,550	79,569	84,195
Water Dist.	42,247	49,852	69,033	83,609	86,785
Hospital Dist.	42,247	49,852	69,033	83,609	86,785

Hall County Appraisal District

Average Taxable Value – Single Residence

	2022	2023	2024	2025	2026
Hall County	39,238	44,622	60,504	68,001	75,335
City of Estelline	28,258	32,381	46,523	51,827	60,878
City of Lakeview	30,056	34,762	52,220	58,699	66,148
City of Memphis	40,435	45,398	61,058	66,960	73,845
City of Turkey	32,923	40,907	50,445	59,346	67,934
Memphis ISD	200	0	5,743	3,547	4,891
Turk-Quit ISD	0	0	2,167	1,462	2,455
Water Dist.	39,238	44,622	60,504	68,001	75,335
Hospital Dist.	39,238	44,622	60,504	68,001	75,335

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
County						
Hall County	None	None	None	None	None	None
Cities						
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
Schools						
Mem-Lak ISD	$140,000	$60,000	$60,000	None	None	None
Tur-Qut ISD	$140,000	$60,000	$60,000	None	None	None
Special Dist.						
Hospital	None	None	None	None	None	None
Water	None	None	None	None	None	None

Using SB4 & SB23 changes pending November 4, 2025 election

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% DISABLITY / UNEMPLOYABLE	100% EXEMPTION

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

	State Mandated			
	Homestead	Over-65	Disabled Person	Disabled Veterans
County				
Number of Exemption	0	0	0	**10**
Hall County				691,310
Cities				
Estelline	0	0	0	**2**
				132,460
Lakeview	0	0	0	**0**
Memphis	0	0	0	**7**
				459,680
Turkey	0	0	0	**0**
Schools				
Mem-Lak ISD	**607**	**31**	**1**	**1**
	43,541,200	922,790	46,200	43,500
Tur-Qut ISD	**115**	**7**	**0**	**1**
	8,107,840	176,330	0	12,000
Childress ISD	**2**	**1**	0	0
	201,990	41,120		
Special Dist.				
Water	0	0	0	**16**
				193,990
Hospital	0	0	0	**16**
				193,990

Protest Summary Report

2026

Protest filed	2022	2023	2024	2025	2026
Withdrawn	52	30	33	14	51
Settled	85	75	78	86	88
No Show Canceled	2	11	0	3	10
Board order No Change	33	32	32	27	34
Board order Change	7	5	1	12	4
Pending Arbitration	0	0	0	0	0

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

Gina Chavira, RPA, RTA, CTA, CCA

Chief Appraiser