

Henderson County
Appraisal District

2021 ANNUAL REPORT

Introduction

The Henderson County Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

Mission

The mission of Henderson County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The district must make sure that each taxpayer is given the same consideration, information, and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD),
- The International Association of Assessing Officers (IAAO), and
- The Uniform Standards of Professional Appraisal Practice (USPAP).

Governance

The appraisal district is governed by a **Board of Directors** whose primary responsibilities are to:

- Establish the district's office,
- Adopt its operating budget,
- Contract for necessary services,
- Hire the Chief Appraiser,
- Appoint the Appraisal Review Board,
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district,
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least the two years prior to their appointment. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members to the **Appraisal Review Board** are appointed by the Board of Directors. ARB members serve two-year staggered terms. They are limited by law to serving three consecutive 2-year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the chief appraiser to aide him in determining typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

Taxing Jurisdictions

The Henderson County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within the 945 square miles of Henderson County. Following are those taxing jurisdictions with territory located in the district:

- Henderson County
- City of Athens
- City of Brownsboro
- City of Chandler
- City of Enchanted Oaks
- City of Eustace
- City of Log Cabin
- City of Mabank (split with Kaufman County)
- City of Caney City
- City of Malakoff
- City of Tool
- City of Frankston (split with Anderson County)
- City of Trinidad
- City of Star Harbor
- Athens Municipal Water Authority
- Henderson County Levee District #3
- Lake View Management and Development
- Athens ISD (split with Anderson County and Van Zandt County)
- Brownsboro ISD (spilt with Van Zandt County)
- Crossroads ISD
- Eustace ISD (spilt with Van Zandt County)
- Frankston ISD (spilt with Anderson County)
- Kemp ISD (spilt with Kaufman County)
- LaPoynor ISD (split with Anderson County)
- Mabank ISD (split with Kaufman County)
- Malakoff ISD
- Murchison ISD
- Trinidad ISD
- Van ISD (split with Van Zandt County)
- Emergency Services District #1
- Emergency Services District #2
- Emergency Services District #3
- Emergency Services District #4
- Emergency Services District #5
- Emergency Services District #6
- Emergency Services District #7
- Emergency Services District #10
- Emergency Services District #11
- Trinity Valley Community College

Legislative Changes

There were no changes to the Property Tax Code during 2019 that affected the appraisal district's operations for the year 2020. Laws passed during the 2019 legislative session will influence the 2020 appraisal records.

Property Types Appraised

The district is comprised of some 130,671 parcels.

| PTAD Classification | Property Type | Parcel Count | Market Value |
|---------------------|--|--------------|---------------|
| A1 | Real Property: Single Family Residential No Ag | 22,748 | 5,177,529,510 |
| A2 | M/H with or w/o land | 11,364 | 511,196,300 |
| A3 | House ONLY | 359 | 39,377,040 |
| A4 | Out building | 2,207 | 73,051,820 |
| B | Multifamily Residence | 1 | 234,050 |
| B1 | Multifamily Residence Type 1 | 61 | 24,073,260 |
| B2 | Multifamily Residence Type 2 | 97 | 18,419,430 |
| C1 | Vacant land or lot 5 acres or less | 28,112 | 247,646,030 |
| C2 | Vacant Lot | 461 | 16,649,570 |
| C3 | Vacant Lot | 1,462 | 28,999,610 |
| D1 | Real Property: qualified AG land <5 acres | 11,876 | 1,673,216,140 |
| D2 | Rural land no AG (vacant) | 690 | 11,122,710 |
| E | Farm or Ranch Improvements | 5,175 | 810,993,880 |
| E1 | Improvements with 5 acres or more | 1,930 | 401,158,180 |
| E2 | M/H with AG with same owner as land | 655 | 41,098,770 |
| E3 | Farm or Ranch Improvement | 28 | 4,854,880 |
| E4 | Out building with AG | 247 | 10,532,240 |
| F1 | Commercial Real Property | 1,870 | 538,125,570 |
| F2 | Industrial Real Property | 46 | 52,471,690 |
| F3 | Commercial Real Property 3 | 39 | 2,816,440 |
| G1 | Oil and Gas | 11,465 | 27,198,670 |
| J | Utilities | 1 | 99,610 |
| J1 | Water Systems | 27 | 3,844,250 |
| J2 | Gas Distribution Systems | 22 | 8,306,090 |
| J3 | Electric Utilities | 32 | 146,643,920 |
| J4 | Telephone Utilities | 37 | 10,630,340 |
| J5 | Railroad | 25 | 42,076,270 |
| J6 | Pipeline Company | 391 | 117,768,990 |
| J7 | Cable Television Company | 47 | 11,232,900 |
| L1 | Personal Property Commercial | 2,366 | 172,872,650 |
| L2 | Personal Property Industrial | 419 | 97,963,172 |
| M1 | M/H *I/O* | 1,352 | 52,962,720 |
| M3 | Tangible Personal Property /MH | 173 | 5,063,060 |

| PTAD Classification | Property Type | Parcel Count | Market Value |
|---------------------|--------------------------------|--------------|--------------|
| M4 | Tangible Personal Property /MH | 1 | 17,830 |
| O1 | Residential Inventory | 364 | 3,409,500 |
| S | Special Inventory Tax | 57 | 15,689,310 |
| X | Total Exempt Property | 7 | 149,960 |
| X1 | Exempt Government | 2,283 | 216,185,010 |
| X2 | Exempt Schools | 476 | 249,008,300 |
| X3 | Exempt Religious | 515 | 142,433,180 |
| X4 | Exempt Charity | 85 | 16,439,220 |
| X5 | Exempt Water Supply | 92 | 4,093,600 |
| X6 | Exempt Misc | 186 | 23,366,140 |
| XV | Exempt Misc | 5 | 63,210 |

Property Discovery

The district aggressively seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- Filed Material/Mechanic’s Liens
- Mobile home installation reports
- Septic tank permits
- Electric connection reports
- Advertisements
- Railroad Commission Reports (oil/gas)
- Field discovery, and
- Public “word of mouth”.

Utilizing these discovery tools, 1,488 real parcels with a total market value of \$ 204,434,202 were added to the appraisal roll for 2020.

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 below. Other less commonly occurring exemptions are available and 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 the exemption on home sites with a maximum of 20 acres:

| Jurisdiction | Exemption | | |
|-----------------------------|-----------|---------|----------|
| | General | Over 65 | Disabled |
| AT- Athens ISD | 25,000 | 10,000 | 10,000 |
| BR- Brownsboro ISD* | 25,000 | 10,000 | 10,000 |
| CR- Crossroads ISD | 25,000 | 10,000 | 10,000 |
| EU- Eustace ISD* | 25,000 | 10,000 | 10,000 |
| FR- Frankston ISD* | 25,000 | 10,000 | 10,000 |
| KE – Kemp ISD | 25,000 | 10,000 | 10,000 |
| LP- LaPoynor ISD* | 25,000 | 10,000 | 10,000 |
| MB- Mabank ISD | 25,000 | 10,000 | 10,000 |
| ML- Malakoff ISD | 25,000 | 10,000 | 10,000 |
| MU- Murchison ISD | 25,000 | 10,000 | 10,000 |
| TR- Trinidad ISD | 25,000 | 10,000 | 10,000 |
| VA – Van ISD* | 25,000 | 10,000 | 10,000 |
| AC- City of Athens | 5,000 | 20,000 | 20,000 |
| CC-Caney City | | 5,000 | |
| BC- City of Brownsboro | | 3,000 | |
| CH- City of Chandler | 5,000 | 5,000 | |
| EO- City of Enchanted Oaks | 5,000 | 10,000 | 3,000 |
| EC- City of Eustace | 5,000 | 10,000 | 5,000 |
| FC – City of Frankston* | | | |
| LC- City of Log Cabin | | | |
| MK-City of Mabank | | 3,000 | |
| MF- City of Malakoff | | 7,500 | |
| SH- City of Star Harbor | 5,000 | | |
| TO- City of Tool | 5,000 | 10,000 | |
| TD- City of Trinidad | 5,000 | 3,000 | |
| AW- Athens Water | | 20,000 | 20,000 |
| LE- Levee District #3 | | | |
| Lake View Management Dvpt. | | | |
| ES1 - HC Rural Fire Dist #1 | | | |
| ES2 - HC Rural Fire Dist #2 | | | |
| ES3 - HC Rural Fire Dist #3 | | | |
| ES4 - HC Rural Fire Dist #4 | | | |
| ES5 - HC Rural Fire Dist #5 | | | |

| Jurisdiction | Exemption | Jurisdiction | Exemption |
|-----------------------------|-----------|--------------|-----------|
| | General | Over 65 | Disabled |
| ES6 – HC Rural Fire Dist #6 | | | |
| ES7 - HC Rural Fire Dist #7 | | | |
| TV- Trinity Valley | | 15,000 | |
| HE County- General | | 25,000 | |
| HE County- R&B | | | |
| HR County- FM/FC | 3,000 | | |
| HR County - ROW | | | |

* Give optional 20%

For school tax purposes, the over-65, disability, surviving spouse, and 10% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on *existing buildings*. (Any new areas added to the home site will cause the ceiling to be readjusted and set in the subsequent tax year.)

Although Texas law allows it, none of the other jurisdictions have adopted tax ceilings for over 65 or disabled homeowners.

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 each 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 Veteran’s Affairs. Current exemptions amount, as based upon these ratings, are:

| Percentage Disability | Exemption Amount |
|-----------------------|------------------|
| 10%-29% | 5,000 |
| 30%-49% | 7,500 |
| 50%-69% | 10,000 |
| 70%-100% | 12,000 |
| Over-65 -100% | 12,000 |

Other Exemptions

Other commonly occurring exemptions are:

- Cemetery Exemptions
- Religious Organizations
- Primarily Charitable Organizations, and
- Veteran’s Organizations.

Others less frequently occurring exemptions are allowable and described in Chapter 11, Property Tax Code.

Appeal Information

State law required the district to mail Notices of Appraised Value to property owners where:

- New property has been included for the first time on the appraisal roll,
- There has been an ownership change
- There has been a change in the taxable value of \$1,000 or more
- The property filed a rendition statement of the property, or
- The property has been annexed or de-annexed to a taxing jurisdiction

In compliance with these laws, the district prepared and delivered required notices for:

- 87,074 real estate parcels
- 3,185 commercial property parcels
- 2,478 personal property parcels
- 36,903 mineral property parcels
- 1,092 utility/industrial parcels

From those notices, 5,986 parcels were protested with the following characteristics:

| Description | Parcel Count |
|--|--------------|
| Value is over market value | 924 |
| Value is unequal compared with other properties | 2,044 |
| Property should not be taxed | 13 |
| Failure to send required notice | 15 |
| Other | 408 |
| Exemption was denied, modified, or canceled | 74 |
| Change of land use | 14 |
| Open Space Land valuation was denied, modified, or cancelled | 48 |
| Owner's name is incorrect | 37 |
| Property should not be taxed in a taxing unit | 8 |

The results of these protests were:

| Description | Parcel Count |
|---|--------------|
| Protest withdrawn | 181 |
| Protest settled | 174 |
| Case dismissed for failure (of taxpayer) to appear at hearing | 2,111 |
| ARB ordered no change to the appraisal record | 595 |
| ARB ordered a change to the appraisal record | 901 |

Certified Values

The Chief Appraiser certified market and taxable values to each taxing jurisdiction in 2021, Summarized as follows:

| Jurisdiction | Parcel Count | Market Value | Taxable Value |
|------------------------------|--------------|----------------|---------------|
| Athens ISD | 21,237 | 2,899,706,600 | 1,801,566,871 |
| Brownsboro ISD | 19,056 | 1,718,546,540 | 927,154,900 |
| Crossroads ISD | 24,090 | 496,579,190 | 246,914,317 |
| Eustace ISD | 16,094 | 1,170,806,040 | 801,726,380 |
| Frankston ISD | 3,553 | 205,472,440 | 131,699,589 |
| Kemp ISD | 3,016 | 294,876,940 | 172,013,970 |
| LaPoynor ISD | 8,279 | 455,137,680 | 192,379,916 |
| Mabank ISD | 16,278 | 1,388,100,120 | 1,171,496,760 |
| Malakoff ISD | 15,555 | 2,262,865,900 | 1,882,836,616 |
| Murchison ISD | 4,046 | 87,747,460 | 50,926,556 |
| Trinidad ISD | 1,929 | 116,099,680 | 58,618,012 |
| Van ISD | 220 | 32,522,960 | 15,411,915 |
| City of Athens | 7,773 | 1,309,209,820 | 867,006,201 |
| City of Brownsboro | 790 | 93,932,300 | 54,575,038 |
| City of Chandler | 1,837 | 313,313,420 | 254,196,887 |
| City of Enchanted Oaks | 523 | 131,863,270 | 117,889,896 |
| City of Eustace | 724 | 86,036,830 | 45,141,224 |
| City of Log Cabin | 2,788 | 45,962,930 | 40,987,200 |
| City of Mabank | 550 | 97,573,680 | 85,911,860 |
| City of Malakoff | 1,622 | 158,630,340 | 132,627,592 |
| City of Star Harbor | 569 | 147,082,440 | 128,168,936 |
| City of Tool | 3,358 | 332,993,220 | 290,310,070 |
| City of Trinidad | 1,530 | 106,423,860 | 57,388,594 |
| City of Caney City | 405 | 52,723,380 | 48,046,489 |
| City of Frankston | 11 | 1,450,850 | 926,794 |
| AMWA Athens Water | 7,778 | 1,309,516,920 | 877,716,341 |
| LE Levee District #3 | 127 | 37,942,530 | 3,492,730 |
| Emergency Service #1 | 6,128 | 664,665,480 | 544,412,668 |
| Emergency Service #2 | 14,584 | 1,217,580,480 | 1,122,153,769 |
| Emergency Service #3 | 8,231 | 402,554,290 | 202,234,462 |
| Emergency Service #4 | 5,256 | 547,363,280 | 461,535,347 |
| Emergency Service #5 | 4,569 | 577,311,800 | 343,586,100 |
| Emergency Service #6 | 5,737 | 352,906,520 | 304,766,090 |
| Emergency Service #7 | 5,415 | 398,691,610 | 217,353,334 |
| Emergency Service #10 | 2,672 | 373,446,510 | 222,049,013 |
| Emergency Service #11 | 23,583 | 600,937,200 | 339,078,972 |
| Henderson County | 130,529 | 11,124,005,350 | 8,068,992,110 |
| TVCC | 130,528 | 11,123,973,510 | 8,211,729,073 |
| Lake View Mana & Development | 241 | 227,816,500 | 221,184,739 |

These values reflect an overall market value gain of 744,871,675 in value from the previous year’s certified value. This is a stable market value without much gain or loss.

Tax Rates

Using the taxable values as certified by the Chief Appraiser(s) and following the requirements of the Truth in Taxation Laws, the taxing jurisdictions adopted the following tax rates:

2021 TAX RATES BY JURISDICTION

| Jurisdiction | Rate | Jurisdiction | Rate |
|----------------|-----------|------------------------|-----------|
| Athens ISD | 1.2710900 | City of Athens | 0.6452210 |
| Brownsboro ISD | 1.2403000 | City of Brownsboro | 1.2403000 |
| Crossroads ISD | 1.2344830 | City of Caney City | 0.2500000 |
| Eustace ISD | 1.2441000 | City of Chandler | 0.5812070 |
| Frankston ISD | 1.2590000 | City of Enchanted Oaks | 0.2400000 |
| Kemp ISD | 1.2415000 | City of Frankston | 0.4053750 |
| LaPoynor ISD | 1.1506600 | City of Eustace | 0.2687010 |
| Mabank ISD | 1.1250000 | City of Log Cabin | 0.7727500 |
| Malakoff ISD | 1.1720000 | City of Mabank | 0.4254400 |
| Murchison ISD | 0.8720000 | City of Malakoff | 0.3981290 |
| Trinidad ISD | 1.1503000 | City of Star Harbor | 0.2500000 |
| Van ISD | 1.2751700 | City of Tool | 0.4112990 |
| AMWA | 0.1090730 | City of Trinidad | 0.4289900 |
| H.C Levee #3 | 1.7930220 | Henderson County | 0.4464870 |
| TVCC | 0.1360500 | Lk View Man & Dev Dist | 0.9500000 |
| E SVS DIST #1 | 0.0300000 | E SVS DIST #5 | 0.0599510 |
| E SVS DIST #2 | 0.0300000 | E SVS DIST #6 | 0.1000000 |
| E SVS DIST #3 | 0.0300000 | E SVS DIST #7 | 0.0508120 |
| E SVS DIST #4 | 0.0300000 | E SVS DIST #10 | 0.0489310 |
| | | E SVS DIST #11 | 0.0377400 |