



# HENDERSON COUNTY APPRAISAL DISTRICT

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## 2025 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 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 of the **Appraisal Review Board** are appointed by the District's Board of Directors, and 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. The following are taxing jurisdictions with territory located in the district:

HENDERSON COUNTY APPRAISAL DISTRICT			
TAXING ENTITIES			
1	Athens ISD (Split with Anderson and Van Zandt)	24	City of Payne Springs
2	Brownsboro ISD (Split with Van Zandt County)	25	City of Star Harbor
3	Cross Roads ISD	26	City of Tool
4	Eustace ISD (Split with Van Zandt County)	27	City of Trinidad
5	Frankston ISD (Split with Anderson County)	28	Athens Municipal Water Authority
6	Kemp ISD (Split with Kaufman County)	29	Henderson County Levee District #3
7	La Poynor ISD (Split with Anderson County)	30	Lake View Management and Development
8	Mabank ISD (Split with Kaufman and Van Zandt County)	31	Emergency Services District #1
9	Malakoff ISD	32	Emergency Services District #2
10	Murchison ISD	33	Emergency Services District #3
11	Trinidad ISD	34	Emergency Services District #4
12	Van ISD (Split with Van Zandt County)	35	Emergency Services District #5
13	City of Athens	36	Emergency Services District #6
14	City of Brownsboro	37	Emergency Services District #7
15	City of Caney City	38	Emergency Services District #8
16	City of Chandler	39	Emergency Services District #10
17	City of Enchanted Oaks	40	Emergency Services District #11
18	City of Eustace	41	Emergency Services District #12
19	City of Frankston (Split with Anderson County)	42	Trinity Valley Community College
20	City of Log Cabin	43	Henderson County General
21	City of Mabank (Split with Kaufman County)	44	Henderson County FM-FC
22	City of Malakoff	45	Henderson County R&B
23	City of Seven Points	00	Emergency Services District #13 (Pending)

## Legislative Changes

There were changes to the Property Tax Code during 2023 that affected the appraisal district's operations for the year 2025. Laws passed during the 2025 legislative session will also influence the 2026 appraisal records.

## Property Types Appraised

The 2025 Certified Appraisal Roll for the district consists of 137,364 parcels.

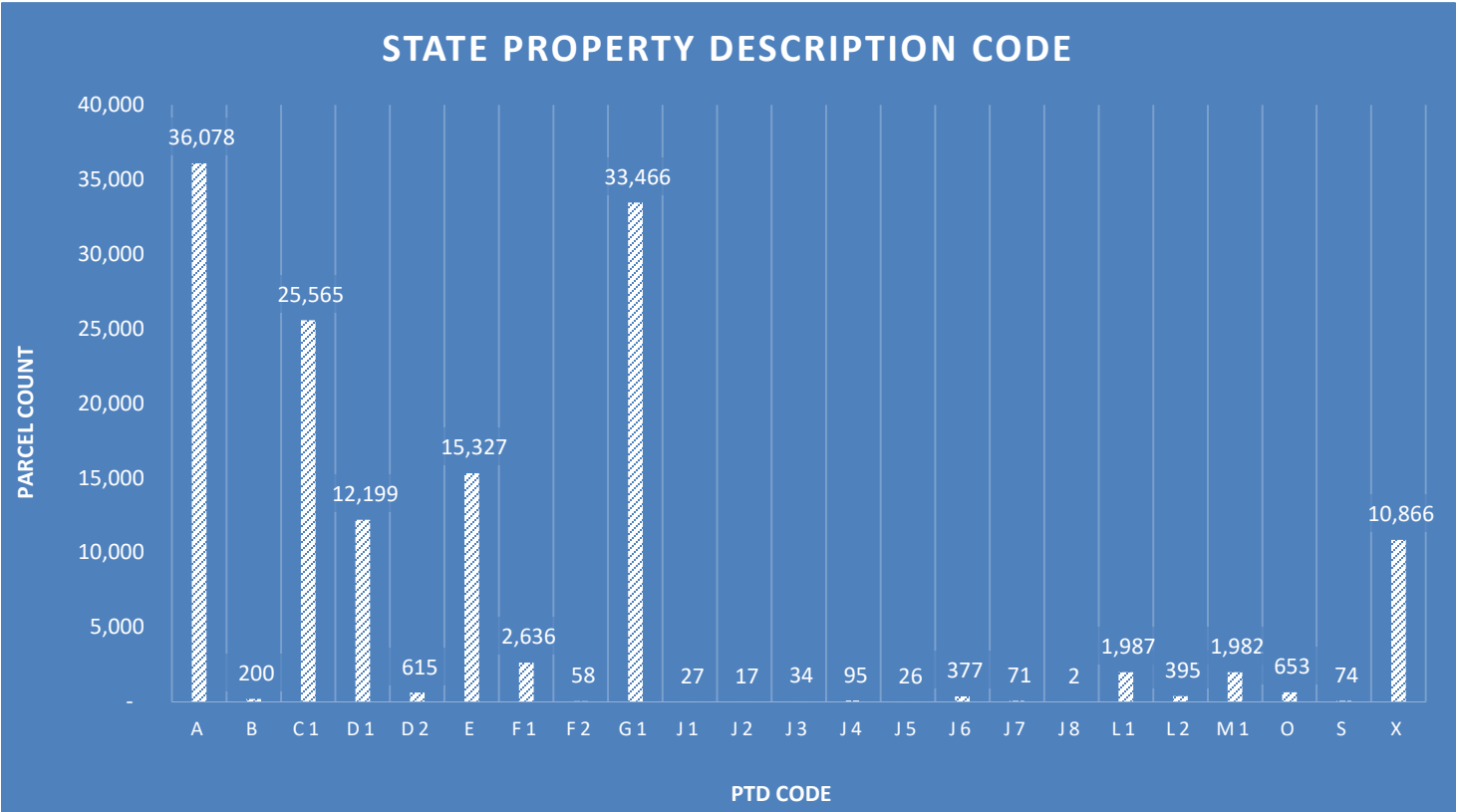
PTAD Classification	Property Description	Parcel Count	Market Value
A	SINGLE FAMILY RESIDENCE	36,078	\$ 9,730,926,918
B	MULTIFAMILY RESIDENCE	200	\$ 91,620,890
C1	VACANT LOTS AND LAND TRACTS	25,565	\$ 539,305,973
D1	QUALIFIED OPEN-SPACE LAND	12,199	\$ 3,029,124,380
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE	615	\$ 22,751,652
E	RURAL LAND, NON-QUALIFIED OPEN SPACE	15,327	\$ 3,783,402,705
F1	COMMERCIAL REAL PROPERTY	2,636	\$ 779,945,801
F2	INDUSTRIAL AND MANUFACTURING	58	\$ 121,510,553
G1	OIL AND GAS	33,466	\$ 31,421,182
J1	WATER SYSTEMS	27	\$ 4,895,784
J2	GAS DISTRIBUTION SYSTEM	17	\$ 13,943,270
J3	ELECTRIC COMPANY (INCLUDING CO-OPS)	34	\$ 193,720,847
J4	TELEPHONE COMPANY (INCLUDING CO-OPS)	95	\$ 11,198,311
J5	RAILROAD	26	\$ 55,320,810
J6	PIPELAND COMPANY	377	\$ 162,412,300
J7	CABLE TELEVISION COMPANY	71	\$ 13,517,080
J8	OTHER TYPE OF UTILITY	2	\$ 129,827
L1	COMMERCIAL PERSONAL PROPERTY	1,987	\$ 236,321,483
L2	INDUSTRIAL AND MANUFACTURING	395	\$ 235,393,525
M1	TANGIBLE OTHER PERSONAL, MOBILE HOME	1,982	\$ 122,397,475
O	RESIDENTIAL INVENTORY	653	\$ 21,507,917
S	SPECIAL INVENTORY TAX	74	\$ 17,122,962
X	TOTALLY EXEMPT PROPERTY	10,866	\$ 842,553,821
23	TOTALS	137,364	\$ 20,060,445,466

## 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, 1,189 real property parcels with a total market value of **\$1,533,259,305** were added to the appraisal roll for 2025.



## Henderson County Entity Partial Exemption List

Taxing Entity	Mandated						Optional			Tax
	County	District #		General	Over 65	Disabled	General	Over 65	Disabled	Ceiling
AT- Athens Independent School District	107	901	02	\$140,000	\$60,000	\$60,000				Y
BR- Brownsboro Independent School District	107	902	02	\$140,000	\$60,000	\$60,000	20%	\$6,000		Y
CR- Cross Roads Independent School District	107	904	02	\$140,000	\$60,000	\$60,000				Y
EU- Eustace Independent School District	107	905	02	\$140,000	\$60,000	\$60,000	20%			Y
FR- Frankston Independent School District	001	904	02	\$140,000	\$60,000	\$60,000	20%			Y
KE- Kemp Independent School District	129	904	02	\$140,000	\$60,000	\$60,000				Y
LP- La Poynor Independent School District	107	910	02	\$140,000	\$60,000	\$60,000	20%	\$10,000	\$10,000	Y
MB- Mabank Independent School District	129	905	02	\$140,000	\$60,000	\$60,000				Y
ML- Malakoff Independent School District	107	906	02	\$140,000	\$60,000	\$60,000		\$ 7,500		Y
MU- Murchison Independent School District	107	908	02	\$140,000	\$60,000	\$60,000				Y
TR- Trinidad Independent School District	107	907	02	\$140,000	\$60,000	\$60,000	20%			Y
VA- Van Independent School District	234	906	02	\$140,000	\$60,000	\$60,000	20%			Y
AC- City of Athens	107	105	03				1%	\$20,000	\$20,000	
BC- City of Brownsboro	107	101	03					\$3,000		
CC- City of Caney	107	114	03					\$5,000		
CH- City of Chandler	107	107	03				1%	\$5,000		Y
EO- City of Enchanted Oaks	107	106	03				10%	\$10,000	\$3,000	Y
EU- City of Eustace	107	102	03				\$5,000	\$10,000	\$5,000	Y
FR- City of Frankston	001	102	03							
LC- City of Log Cabin	107	112	03					\$7,500		Y
ML- City of Malakoff	107	103	03							Y
MK- City of Mabank	129	105	03					\$3,000		
PS- City of Payne Springs	107	115	03							
SP- City of Seven Points	107	108	03							
SH- City of Star Harbor	107	108	03				20%	\$10,000		
TO- City of Tool	107	111	03				\$5,000	\$3,000		Y
TR- City of Trinidad	107	104	03				20%	\$20,000	\$20,000	
AW- Athens Municipal Water Authority	107	201	24							
LV- Lake View Management District	107	201	48							
LE- HCO Levee Improvement District #3	107	201	07							
ES1- Emergency Services District#1	107	201	40							
ES2- Emergency Services District #2	107	202	40							
ES3- Emergency Services District #3	107	203	40							
ES4- Emergency Services District #4	107	204	40							
ES5- Emergency Services District #5	107	205	40							
ES6- Emergency Services District #6	107	206	40							
ES7- Emergency Services District #7	107	207	40							
ES8- Emergency Services District #8	107	210	40							
ES10- Emergency Services District #10	107	208	40							
ES11- Emergency Services District #11	107	209	40							
ES12- Emergency Services District #12	107	210	40							
TV-Trinity Valley Community College District	107	201	15					\$15,000		Y
HE- Henderson County	107	000	00					\$25,000		Y
HC- Henderson County R&B	107	000	00					\$25,000		Y
HR- Henderson County FM-FC	107	000	00	\$3,000						Y

## 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:

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.

### Non-Residence Homesteads and Real Property Tax Limitation

The 88<sup>th</sup> Texas Legislative Session passed Senate Bill 2, which created Section 23.231 of the Texas Property Tax Code, "Circuit Breaker Limitation on Appraised Value of Real Property Other than Residence Under the new law, 23.231, the county appraisal district (CAD) may increase the appraised value of real property for a tax year to an amount not to exceed the lesser of:

- 1) The market value of the property for the most recent tax year that the market value was determined by the CAD; or
- 2) The sum of:
  - a. 20 percent of the appraised value for the preceding tax year;
  - b. the appraised value of the property for the preceding tax year; and
  - c. the market value of all new improvements to the property.

To qualify for the circuit breaker, a property must have a value of \$5 million or less. This section is set to expire December 31, 2026, unless extended by the legislature.

## 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 exemption amount, as based upon these ratings, are:

Percentage Disability		Exemption Amount
1	10% - 29%	\$ 5,000
2	30% - 49%	\$ 7,500
3	50% - 69%	\$ 10,000
4	70% - 100%	\$ 12,000
	Over-65 -100%	\$ 12,000
Disabled Veteran 100% Unemployed No Taxes		
DOLLAR AMT. GIVEN ON ALL ENTITIES FOR THAT ACCOUNT ON ALL DISABLED VETERAN EXEMPTIONS.		

## Other Exemptions

Other commonly occurring exemptions are:

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

Other, less frequently occurring exemptions are allowed and are described in Chapter 11 of the Property Tax Code.

## Appeal Information

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

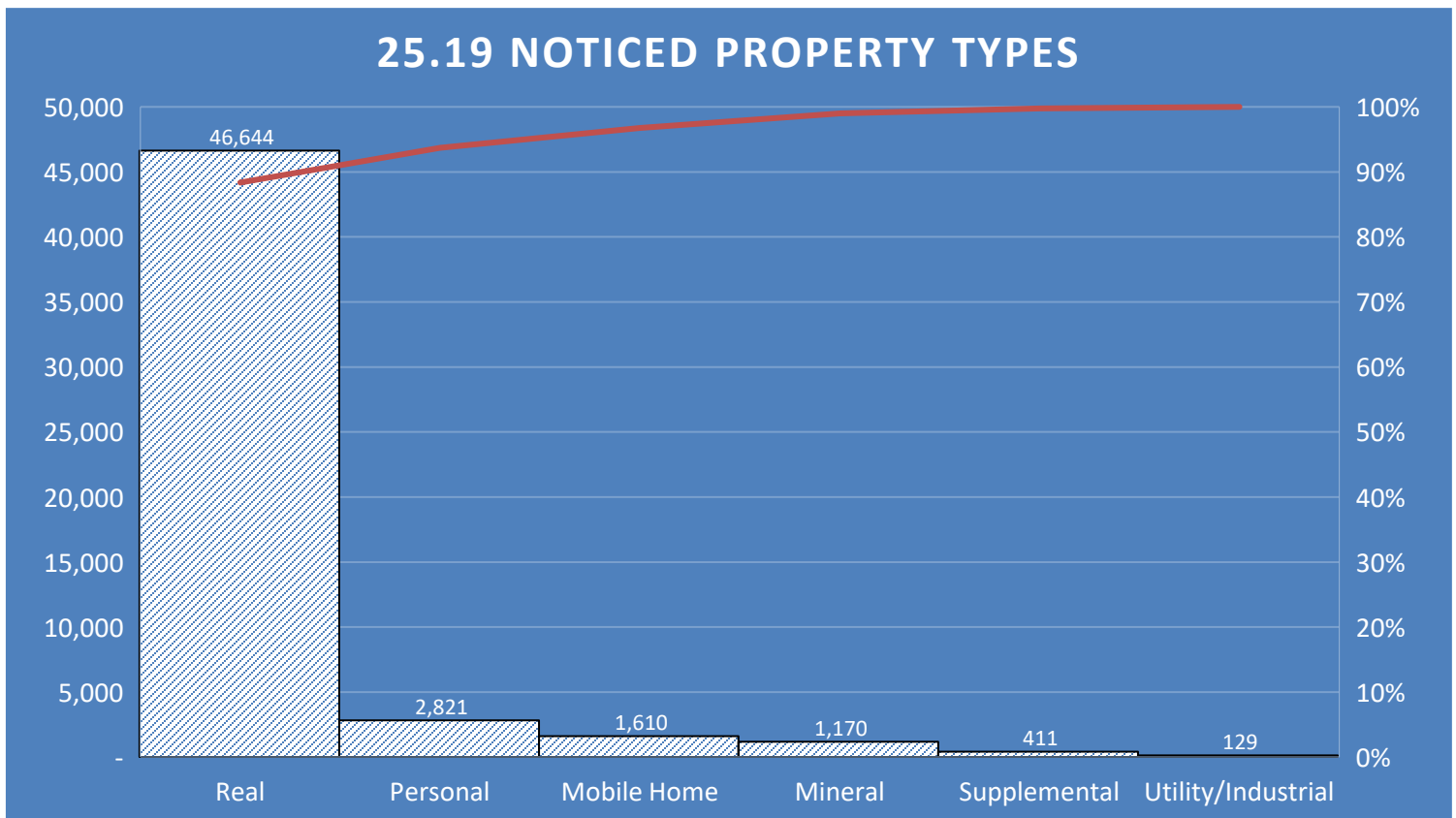
- New property has been included for the first time on the appraisal roll,
- There has been an ownership change
- There has been a change in the taxable value of \$1,000 or more
- The property filed a rendition statement of the property, or
- The property has been annexed or de-annexed to a taxing jurisdiction

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

- 46,644 Real Estate/Commercial Parcels
- 1,610 Mobile Home
- 2,821 Personal Property Parcels
- 411 Supplemental Notices

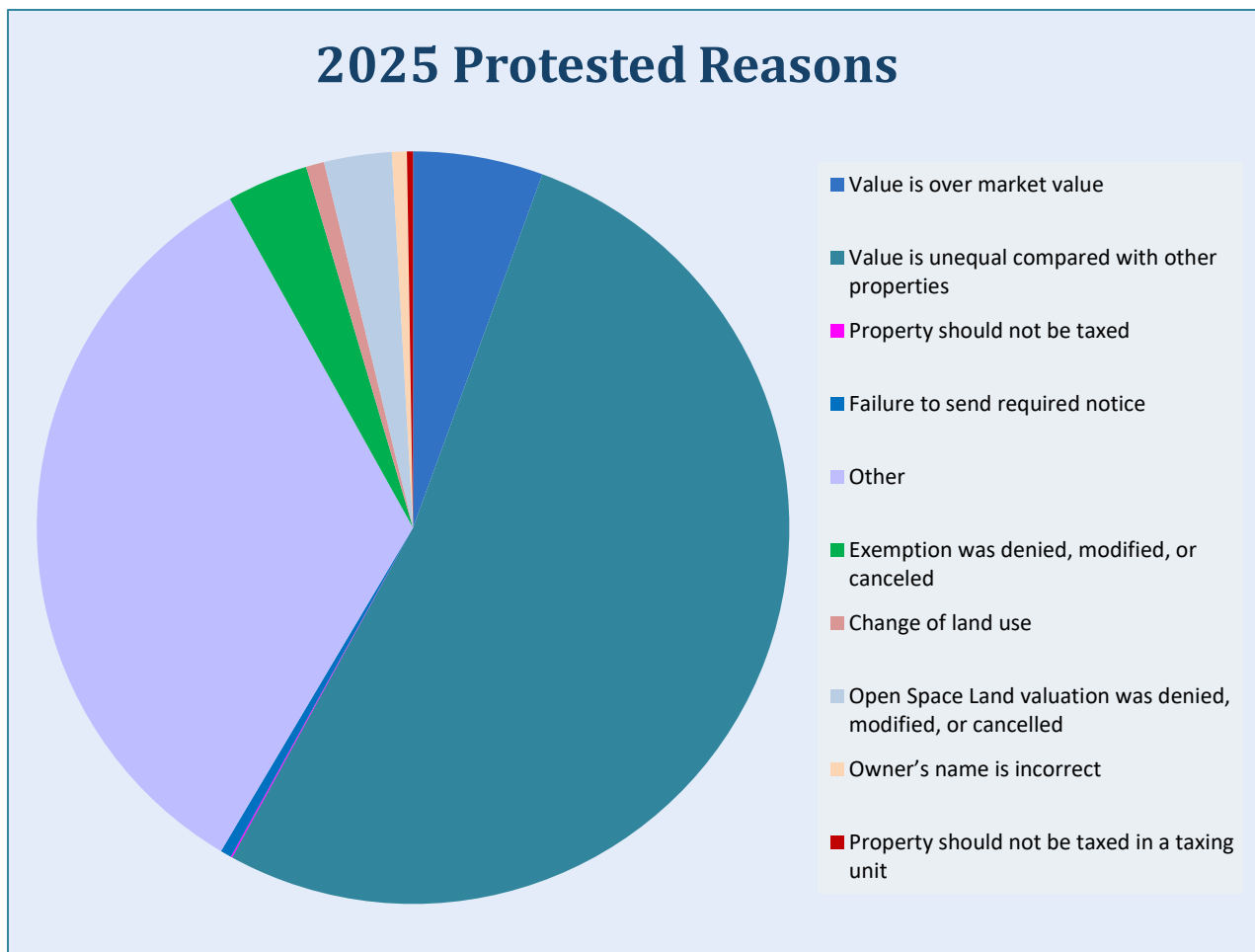
**Thomas Y. Pickett-Third Party Appraisal Firm**

- 1,170 Mineral Property Parcels
- 129 Utility/Industrial Parcels



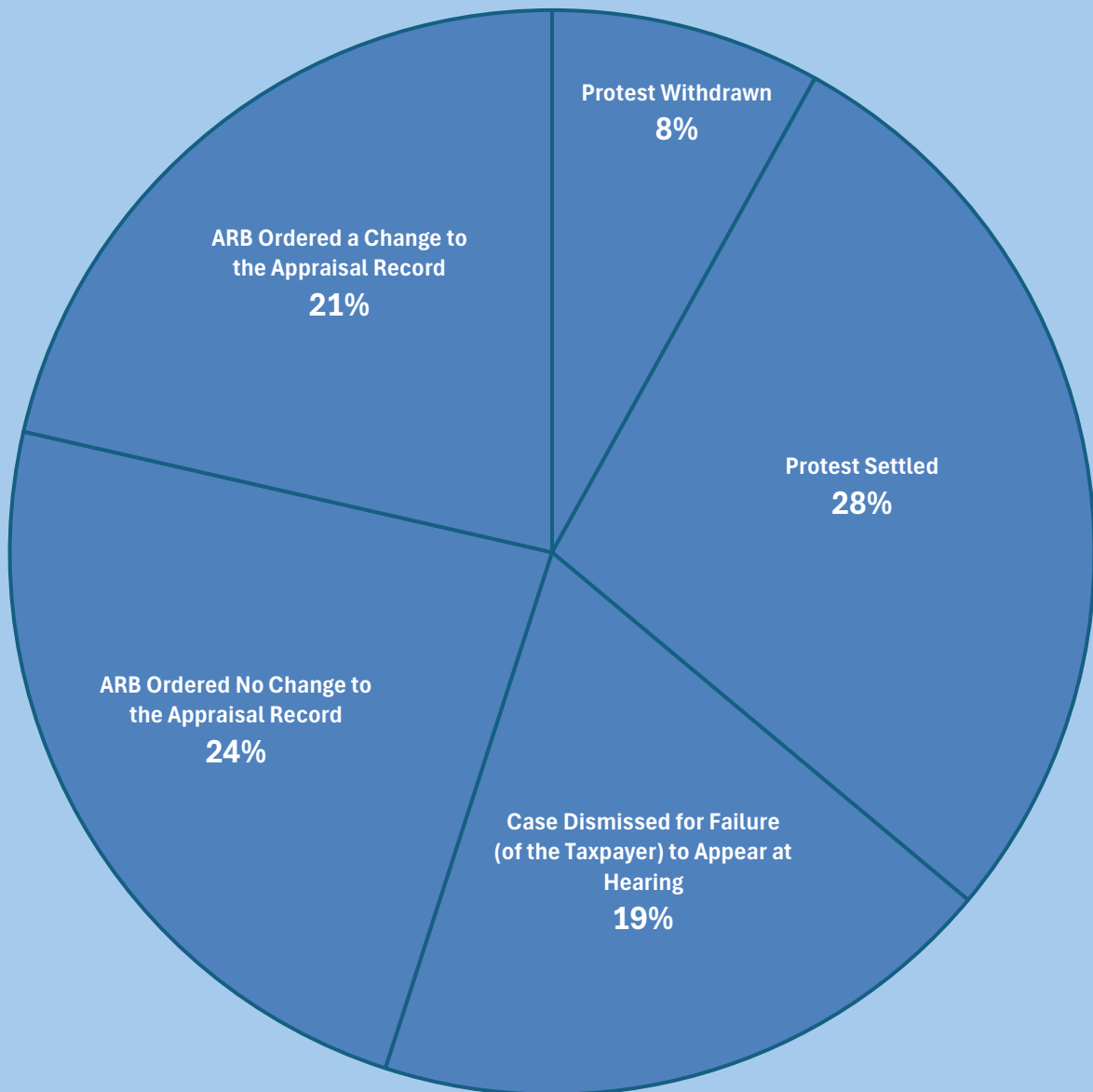
From those notices, **6,958** parcels were protested with the following characteristics:

Protest Reasons	Protest Count
Value is over market value	279
Value is unequal compared with other properties	2,617
Property should not be taxed	3
Failure to send required notice	24
Other	1,667
Exemption was denied, modified, or canceled	175
Change of land use	39
Open Space Land valuation was denied, modified, or canceled	145
Owner's name is incorrect	32
Property should not be taxed in a taxing unit	13



2025 Protest Results		Protest Count
Protest Withdrawn		408
Protest Settled		1419
Case Dismissed for Failure (of the Taxpayer) to Appear at Hearing		957
ARB Ordered No Change to the Appraisal Record		1195
ARB Ordered a Change to the Appraisal Record		1085

## 2025 PROTEST RESULTS



## Certified Values

The Chief Appraiser certified market and taxable values to each taxing jurisdiction in 2025, summarized as follows:

Jurisdiction	Parcel Count	Market Value	Taxable Value
Athens ISD	21,791	4,562,566,645 \$	2,309,431,625
Brownsboro ISD	19,993	3,161,757,095 \$	1,263,644,706
Crossroads ISD	27,481	922,104,638 \$	349,356,612
Eustace ISD	16,403	2,292,815,368 \$	1,322,955,112
Frankston ISD	3,676	343,343,501 \$	154,961,545
Kemp ISD	3,203	566,342,549 \$	236,987,988
La Poynor ISD	8,692	815,012,512 \$	274,847,988
Mabank ISD	16,846	2,627,429,561 \$	1,834,777,060
Malakoff ISD	15,841	4,404,503,342 \$	3,328,352,337
Murchison ISD	4,163	147,117,586 \$	65,681,320
Trinidad ISD	1,953	159,857,848 \$	68,870,731
Van ISD	225	56,624,679 \$	19,794,256
City of Athens	7,971	1,801,570,857 \$	1,225,629,751
City of Brownsboro	813	149,067,583 \$	96,682,564
City of Caney City	473	136,876,273 \$	118,627,534
City of Chandler	2,128	556,545,914 \$	437,570,610
City of Enchanted Oaks	526	216,159,568 \$	188,918,550
City of Eustace	745	130,312,194 \$	74,096,003
City of Frankston	17	2,528,293 \$	1,767,275
City of Log Cabin	2,774	99,817,846 \$	77,870,719
City of Mabank	729	209,115,085 \$	177,409,005
City of Malakoff	1,651	247,601,347 \$	193,372,042
City of Payne Springs	1,327	163,155,045 \$	133,976,938
City of Seven Points	1,157	141,038,546 \$	108,935,014
City of Star Harbor	562	250,854,673 \$	211,393,259
City of Tool	3,401	629,505,679 \$	528,840,145
City of Trinidad	1,563	155,752,519 \$	80,846,110
AMWA Athens Water	7,983	1,802,272,193 \$	1,237,429,077
Henderson Co Levee District #3	135	70,633,864 \$	4,875,151
Lake View Mana & Development	330	712,534,214 \$	688,330,154
Emergency Service #1	6,162	1,195,706,873 \$	950,723,753
Emergency Service #2	14,799	2,314,561,412 \$	2,009,265,681
Emergency Service #3	8,624	716,221,823 \$	344,460,085
Emergency Service #4	5,343	1,017,709,399 \$	829,609,944
Emergency Service #5	4,757	1,021,298,313 \$	571,368,839
Emergency Service #6	5,939	662,355,045 \$	536,265,532
Emergency Service #7	5,569	780,377,872 \$	431,686,346
Emergency Service #8	7,168	1,917,215,597 \$	1,217,713,196
Emergency Service #10	2,788	714,198,326 \$	398,820,418
Emergency Service #11	26,480	1,135,207,029 \$	606,347,411
Emergency Service #12	3,570	839,476,761 \$	575,437,510
Trinity Valley Community College	137,360	20,060,624,076 \$	14,442,790,130
Henderson County General	137,364	20,060,445,466 \$	14,261,167,355
Henderson County FM-FC	137,364	20,060,880,723	14,468,518,587
Henderson County R&B	137,364	20,060,950,200	14,271,937,450

These values reflect an overall market-value gain of \$2,701,405,048 from the previous year's certified value.

## 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:

### 2025 TAX RATES BY JURISDICTION

TAXING ENTITY	M&O	I&S	TOTAL RATE
ATHENS ISD	0.666900	0.390000	1.056900
BROWNSBORO ISD	0.751200	0.308300	1.059500
CROSS ROADS ISD	0.757500	0.179800	0.937300
EUSTACE ISD	0.666900	0.233900	0.900800
FRANKSTON ISD	0.755200	0.165200	0.920400
KEMP ISD	0.708700	0.464800	1.173500
LAPOYNOR ISD	0.666900	0.145600	0.812500
MABANK ISD	0.666900	0.280000	0.946900
MALAKOFF ISD	0.666900	0.250000	0.916900
MURCHISON ISD	0.666900	0.000000	0.666900
TRINIDAD ISD	0.748300	0.126700	0.875000
VAN ISD	0.755200	0.193801	0.949001
CITY OF ATHENS	0.456819	0.075932	0.532751
CITY OF BROWNSBORO	0.202691	0.314705	0.517396
CITY OF CANEY CITY	0.234817	0.008168	0.242985
CITY OF CHANDLER	0.396811	0.091247	0.488058
CITY OF ENCHANTED OAKS	0.250000	0.000000	0.250000
CITY OF EUSTACE	0.197935	0.000000	0.197935
CITY OF FRANKSTON	0.354502	0.000000	0.354502
CITY OF LOG CABIN	0.203363	0.259433	0.462796
CITY OF MABANK	0.302140	0.123300	0.425440
CITY OF MALAKOFF	0.239228	0.000000	0.239228
CITY OF PAYNE SPRINGS	0.132259	0.157741	0.290000
CITY OF SEVEN POINTS	0.274383	0.000000	0.274383
CITY OF STAR HARBOR	0.245601	0.077896	0.323497
CITY OF TOOL	0.287582	0.087479	0.375061
CITY OF TRINIDAD	0.481501	0.000000	0.481501
ATHENS MUNICIPAL WATER AUTHORITY	0.086923	0.000000	0.086923
HCO LEVEE DISTRICT #3	1.929821	0.000000	1.929821
LAKEVIEW MANAGEMENT AND DEVELOPMENT DISTRICT	0.297500	0.652500	0.950000
HCO EMERGENCY SERVICE DISTRICT #1	0.081000	0.000000	0.081000
HCO EMERGENCY SERVICE DISTRICT #2	0.053800	0.000000	0.053800
HCO EMERGENCY SERVICE DISTRICT #3	0.030000	0.000000	0.030000
HCO EMERGENCY SERVICE DISTRICT #4	0.075000	0.000000	0.075000
HCO EMERGENCY SERVICE DISTRICT #5	0.046121	0.000000	0.046121
HCO EMERGENCY SERVICE DISTRICT #6	0.100000	0.000000	0.100000
HCO EMERGENCY SERVICE DISTRICT #7	0.045000	0.000000	0.045000
HCO EMERGENCY SERVICE DISTRICT #8	0.095000	0.000000	0.095000
HCO EMERGENCY SERVICE DISTRICT #10	0.044225	0.000000	0.044225
HCO EMERGENCY SERVICE DISTRICT #11	0.033571	0.000000	0.033571
HCO EMERGENCY SERVICE DISTRICT #12	0.097575	0.000000	0.097575
TRINITY VALLEY COMMUNITY COLLEGE	0.113660	0.000000	0.113660
HENDERSON COUNTY GENERAL	0.274289	0.000000	0.274289
HENDERSON COUNTY FM/FC	0.039976	0.000000	0.039976
HENDERSON COUNTY R&B	0.017228	0.000000	0.017228
HENDERSON COUNTY/ TOTAL RATE			0.331493