

*Henderson County*  
*Appraisal District*

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2016 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)
- Cross Roads 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
- Trinity Valley Community College

## Legislative Changes

There were no changes to the Property Tax Code during 2016 that affected the appraisal district's operations for the year. Laws passed during the 2011 legislative session will have an effect on the 2012 appraisal records.

## Property Types Appraised

The district is comprised of some 99,067 parcels.

PTAD Classification	Property Type	Parcel Count	Market Value
A	Real Property: Single Family Residential	1	276,140
A1	No Ag ONLY house/land	21,670	3,343,738,570
A2	M/H with or w/o land	10,714	357,409,050
A3	House ONLY	316	23,079,140
A4	Out building	2,063	55,618,840
B	Multifamily Residence	1	344,360
B1	Multifamily Residence Type 1	63	20,652,580
B2	Multifamily Residence Type 2	102	13,393,640
C1	Vacant land or lot 5 acres or less	28,634	185,412,930
C2	Vacant Lot	459	18,219,260
C3	Vacant Lot	1,702	19,762,630
D1	Real Property: qualified AG land <5 acres	11,145	1,096,566,170
D2	Rural land no AG (vacant)	779	11,582,840
E	Farm or Ranch Improvements	3,412	294,929,770
E1	House with AG	2,505	390,140,300
E2	M/H with AG with same owner as land	824	39,946,930
E3	Farm or Ranch Improvement	41	3,751,440
E4	Out building with AG	307	9,107,700
F1	Commercial Real Property	1,799	414,786,550
F2	Industrial Real Property	47	46,397,610
F3	Commercial Real Property 3	44	2,372,020
G1	Oil and Gas	7,356	56,998,576
J	Utilities	1	31,880
J1	Water Systems	31	5,011,740
J2	Gas Distribution Systems	15	5,042,540
J3	Electric Utilities	52	101,423,030
J4	Telephone Utilities	24	34,425,310
J5	Railroad	25	31,434,110
J6	Pipeline Company	366	74,242,340
J7	Cable Television Company	18	5,778,380
L1	Personal Property Commercial	2,558	160,539,820
L2	Personal Property Industrial	493	206,074,530
M1	M/H *I/O*	1,214	30,437,870
M3	Tangible Personal Property /MH	270	5,739,360

PTAD Classification	Property Type	Parcel Count	Market Value
M4	Tangible Personal Property /MH	1	11,760
O1	Residential Inventory	497	6,683,710
S	Special Inventory Tax	60	10,198,660
X	Total Exempt Property	6	41,690
X1	Exempt Government	2,237	190,179,480
X2	Exempt Schools	622	245,516,710
X3	Exempt Religious	531	128,550,990
X4	Exempt Charity	93	25,507,540
X5	Exempt Water Supply	91	2,979,600
X6	Exempt Misc	198	19,777,550
XV	Exempt Misc	5	57,690

### 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, 619 real parcels with a total market value of \$76,205,470 were added to the appraisal roll for 2016.

## 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 amounts, 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

**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:

- 11,167 real estate parcels
- 3,104 commercial personal property parcels
- 827 mineral/utility/industrial parcels

From those notices, 862 parcels were protested with the following characteristics:

Description	Parcel Count
Value is over market value	761
Value is unequal compared with other properties	531
Property should not be taxed	4
Failure to send required notice	2
Other	115
Exemption was denied, modified, or canceled	100
Change of land use	19
Open Space Land valuation was denied, modified, or cancelled	3
Owner's name is incorrect	2
Property should not be taxed in a taxing unit	4

The final results of these protests were:

Description	Parcel Count
Protest withdrawn	204
Protest settled	106
Case dismissed for failure (of taxpayer) to appear at hearing	291
ARB ordered no change to the appraisal record	107
ARB ordered a change to the appraisal record	155



## Certified Values

The Chief Appraiser certified market and taxable values to each taxing jurisdiction on 2016, Summarized as follows:

Jurisdiction	Parcel Count	Market Value	Taxable Value
Athens ISD	17,590	2,138,475,383	1,294,443,690
Brownsboro ISD	16,926	1,124,653,784	625,555,057
Crossroads ISD	5,096	363,834,873	217,313,353
Eustace ISD	16,073	800,281,795	546,658,409
Frankston ISD	2,402	133,180,164	86,647,132
Kemp ISD	2,853	185,218,643	100,203,349
LaPoynor ISD	4,877	318,454,759	152,580,268
Mabank ISD	16,069	969,906,367	811,384,259
Malakoff ISD	15,127	1,490,671,623	1,237,378,465
Murchison ISD	2,095	61,849,927	36,551,961
Trinidad ISD	1,081	89,076,288	44,634,549
Van ISD	211	20,754,820	11,227,311
City of Athens	7,668	1,038,696,880	684,407,366
City of Brownsboro	780	71,946,390	38,246,690
City of Chandler	1,704	206,181,310	171,167,601
City of Enchanted Oaks	532	92,473,280	83,549,878
City of Eustace	724	67,418,250	32,200,070
City of Log Cabin	2,811	33,248,460	29,597,733
City of Mabank	380	50,038,400	42,457,770
City of Malakoff	1,627	133,810,760	114,139,991
City of Star Harbor	592	96,197,780	84,030,260
City of Tool	3,402	233,191,610	205,818,910
City of Trinidad	987	85,545,692	47,260,848
City of Caney City	404	38,836,200	35,393,210
City of Frankston	11	1,166,730	983,152
AW Athens Water	7,667	1,038,470,020	694,848,461
LE Levee District #3	125	23,599,614	2,452,972
Emergency Service #1	4,604	368,125,925	296,767,181
Emergency Service #2	14,730	845,226,486	801,306,155
Emergency Service #3	4,658	280,570,174	153,225,014
Emergency Service #4	5,171	372,618,190	329,749,399
Emergency Service #5	3,767	366,489,067	236,068,771
Emergency Service #6	5,070	212,381,105	192,669,711
Emergency Service #7	3,670	273,403,607	145,746,443
Henderson County	99,067	7,695,482,266	5,702,989,637
TVCC	99,069	7,695,511,726	5,789,953,758
Lake View Management Development	107	76,252,490	75,214,970

These values reflect an overall market value gain of 9,180,040 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:

Jurisdiction	Rate	Jurisdiction	Rate
Athens ISD	1.436470	City of Athens	0.688221
Brownsboro ISD	1.500000	City of Brownsboro	0.568845
Crossroads ISD	1.260400	City of Caney City	0.250000
Eustace ISD	1.230000	City of Chandler	0.577396
Frankston ISD	0.373890	City of Enchanted Oaks	0.250000
Kemp ISD	1.570000	City of Frankston	0.373890
LaPoynor ISD	1.328000	City of Eustace	0.399098
Mabank ISD	1.365000	City of Log Cabin	0.568200
Malakoff ISD	1.200000	City of Mabank	0.463364
Murchison ISD	1.040000	City of Malakoff	0.490000
Trinidad ISD	1.420000	City of Star Harbor	0.250000
Van ISD	1.561400	City of Tool	0.460694
AMWA	0.119729	City of Trinidad	0.498045
H.C Levee #3	1.374169	Henderson County	0.418655
TVCC	0.135670	E SVS DIST #1	0.030000
E SVS DIST #2	0.030000	E SVS DIST #4	0.030000
E SVS DIST #3	0.030000	E SVS DIST #5	0.030000