

ANGELINA COUNTY APPRAISAL DISTRICT

2025 LOCAL ANNUAL REPORT

The Angelina County Appraisal District has prepared and published this report to notify and inform the Board of Directors, taxing entities, and citizens of Angelina County of pertinent information containing the activities, accomplishments, and policies of the appraisal district, as well as statistical information of public interest for the current tax year. This report is prepared annually by the chief appraiser and is completed in compliance with the *International Association of Assessing Officers' Standard on Public Relations*.

Valuation & Administrative Standards and Policies

The Angelina County Appraisal District is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. The appraisal district is responsible for local property tax appraisal and exemption administration for all jurisdictions or taxing units in the county. The appraisal district updates values each year to assure that all properties are valued at fair market value as of the appraisal date (January 1). The Appraisal District is governed by a board of 10 directors who are elected by the taxing units within the boundaries of Angelina County. The chief appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district. The Board of Directors approves the budget and reviews expenditures over the course of each fiscal year. Additionally, the BOD, with local judicial approval, also appoints the Appraisal Review Board and Agricultural Advisory Board.

The taxing entities are as follows: Angelina County, Angelina College, City of Diboll, City of Hudson, City of Huntington, City of Lufkin, City of Zavalla, Central I.S.D., Diboll I.S.D., Hudson I.S.D., Huntington I.S.D., Lufkin I. S. D., Zavalla I. S. D., Colmesneil I.S.D., Wells I.S.D., Angelina County Fresh Water Districts 1 and 4. In 2017, the Angelina Fresh Water District 3 was dissolved and combined with FWD1 according to state legislation in 2017.

The appraisal district's standards and policies of valuation and administration are available upon request. The District determines the market value of a property using mass appraisal standards and techniques which comply with the *Uniform Standards of Professional Appraisal Practices* (USPAP). All manuals comply with the *Texas Property Tax Code*, *Uniform Standards of Professional Appraisal Practice*, *International Association of Assessing Officers' Standards*, as well as other generally accepted standards. The appraisal district operates using appraisal manuals specific to general types of property, office administration manuals, assessment appeals manuals, and personnel policies and procedures manuals. The reappraisal of property is completed in accordance with the appraisal district's most recently adopted reappraisal plan. Standards and policies for the valuation process of the appraisal district comply with the Texas *Property Tax Code*, as well as other generally accepted appraisal methods and techniques. All property is appraised in an equal and uniform manner. All property must be appraised at market value, as defined by the *Texas Property Tax Code*. To determine the value of taxable property, the appraisal district uses the cost, market, and income approaches to value.

Appraisers hired by the District are subject to requirements set forth by the Property Taxation Professional Certification Act which was passed by the 68th Legislature. Appraisers are required to register with the Texas Department of Licensing and Regulation (TDLR) before performing appraisals. Appraisers are required to successfully complete a series of educational courses towards certification and designation as a Registered Professional Appraiser (RPA). To obtain an RPA designation, appraisers must effectively complete the course requirements within five years from the date of registration. Once an appraiser has obtained their certification, they must recertify on a biannual basis, and must include two hours of ethic training, seven hours of USAP, and a law and rule update course set by the state legislature. The District currently employs 10 RPA-certified appraisers, including the chief, and 2 appraisers working towards certification.

2025 Valuation Summary (Angelina County)

- Residential Parcels
 - 4.394% increase in market value from the previous year with 1,700 new accounts and new market value of \$77,340,180.
- Commercial and Industrial Parcels
 - 9.128% increase in value from the previous year with 3 new accounts and new value market of \$61,303,950.
- Agricultural/Timber Productivity
 - 1.740% increase in value from the previous year with a increase of 0.350% in acreage (34 acres) and value increase of \$27,045,480.

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Total Values

The Angelina CAD serves the following taxing jurisdictions: Beside each taxing entity is the total market value and taxable value for each as of the new \$100,000 homestead exemption value. The chart below identifies the parcel count, Category A (Residential) values, Category F (Commercial) values, Category D (Agriculture and Timber) values, and total amount of exemptions for each taxing jurisdiction.

Taxing Unit	2025 Total Tax rate	Market Value	Taxable Value (before freeze)
Angelina County	0.4490141	\$11,399,048,715	\$6,868,764,802
Angelina College	0.1659520	\$11,333,858,375	\$7,456,694,595
City of Diboll	0.6187190	\$399,917,274	\$273,284,324
City of Hudson	0.3066000	\$327,753,762	\$275,005,800
City of Huntington	0.6943050	\$172,646,890	\$117,358,736
City of Lufkin	0.5282150	\$3,974,322,016	\$3,114,142,679
City of Zavalla	0.3486740	\$58,850,076	\$33,351,630
Central ISD	0.8973000	\$893,465,177	M&S\$350,222,782 I&S\$380,078,042
Colmesneil ISD	0.7392000	\$15,898,600	\$913,976
Diboll ISD	1.0002000	\$914,345,279	\$344,187,621
Hudson ISD	0.8392000	\$1,394,707,646	\$724,863,395
Huntington ISD	1.0375000	\$1,477,399,472	\$378,728,478
Lufkin ISD	0.9714280	\$5,512,183,924	\$3,284,679,655
Wells ISD	0.9119000	\$24,051,335	\$11,058,910
Zavalla ISD	0.9562000	\$1,108,569,167	\$196,096,236
FWD 1	0.4617970	\$50,564,800	\$32,645,560
FWD 4	0.4810340	\$5,193,710	\$4,900,532

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Taxing Unit	Parcel Count	Residential Category A Market Value	Commercial & Industrial Category F Market Value	Agriculture and Timber Category D Market Value	Total Amount of Exemptions
Angelina County	69,931	4,398,631,292	1,108,560,646	1,596,800,008	2,751,574,198
Angelina College	69,928	4,398,626,585	1,108,560,646	1,596,800,008	2,158,454,065
City of Diboll	2,120	144,074,993	38,289,560	5,925,073	116,064,549
City of Hudson	2,464	234,922,449	24,644,700	10,030,940	34,875,349
City of Huntington	2,183	85,413,592	22,690,655	6,432,770	41,697,662
City of Lufkin	19,383	1,783,873,931	848,595,540	38,749,130	752,411,185
City of Zavalla	772	23,917,270	5,123,410	1,897,730	20,610,662
Central ISD	9,181	340,494,434	71,350,171	217,390,943	323,766,710
Diboll ISD	5,232	297,754,165	47,675,620	204,316,391	365,407,019
Hudson ISD	7003	761,343,717	77,553,069	202,901,679	452,133,525
Huntington ISD	10,985	403,863,542	32,629,494	415,536,455	674,993,015
Lufkin ISD	31,886	2,382,874,338	867,423,983	347,266,305	1,796,633,995
Zavalla ISD	5,450	209,724,132	11,829,119	200,361,689	698,631,638
Freshwater District 1	1,305	26,084,850	1,082,880	5,731,250	10,714,766
Freshwater District 4	112	4,900,532	-	-	132,279

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Local Appraisal Sales Ratio Study Analysis

The appraisal district is required by the *Texas Property Tax Code* to appraise all taxable property at market value as of January 1st of each year. The sales ratio determines the degree of uniformity and the median level of appraisal by the appraisal district within major categories of properties.

- Residential Median Ratio – 0.9893
- ACAD does not perform ratio studies for Commercial or Agricultural sales due to the small number of sales producing unreliable results.

Types of Property in County

All property in the District appraisal records is classified and assigned to an appropriate property category as established by the State Comptroller's office. Listed below are each property category and the type of property found within each category and the total market value for the county for each category.

Category	Market Value
Category A – Single Family Residential	\$4,398,631,292
Category B – Multifamily Residential	\$149,389,996
Category C – Vacant Lots	\$169,525,785
Category D – Rural Land (Agriculture & Timber)	\$1,581,051,258
Category E – Rural Land Residential	\$788,727,158
Category F – Commercial & Industrial	\$1,108,560,646
Category G – Oil, Gas, Minerals	\$153,698,720
Category J – Utilities	\$308,719,710
Category L – Personal Property	\$839,989,480
Category M – Mobile Homes	\$127,667,378
Category O – Inventory	\$1,982,740
Category S – Special Inventory	\$37,864,250
County Total Market Value	\$11,339,048,715

Appeal Data

The following is an overview of the appeals filed with Appraisal Review Board (ARB) under Section 41 of the Property Tax Code. This year the ARB held its formal hearings from 05/29/2025 to 07/24/2025.

The appraisal district received 2,378 protests filed under Section 41 of the Property Tax Code. The Appraisal Review Board heard 227 protests, for which the Review Board issued a determination. The appraisal district closed or settled 1,531 of the protests filed during the informal hearings process and 223 protests were withdrawn with no changes. 64 protests are still open and the remaining 333 property accounts for which a protest was filed did not show for their scheduled ARB hearing and the appraisal district was unable to make any further contact with the owners/agents for the accounts.

Legislative Changes

This section highlights recent legislative changes related to property tax. This section does not highlight all legislative changes; this information is provided solely as an informational resource. Legislative changes that became effective on or after January 1, 2025, are listed below. The 2025 legislative session was highly involved in property tax reform and changes were broad reaching in scope and impact. A list of amended tax code sections is attached following this page. Constitutional amendments were approved in the November election which authorized Congress to increase the school tax homestead exemption and the attendant effect upon tax limitations for the disabled and elderly.

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Achievements in Operations and Appraisal

The appraisal district continuously works to improve efficiencies within its operations. The following activities are reviews performed to enhance the operations and appraisal performance within the appraisal district. Both reviews are performed by the Texas Comptroller's Property Tax Assistance Division, under guideline from the *Texas Property Tax Code* and Comptroller rule. All results and recommendations are available on the Texas State Comptroller Property Tax Assistance Division website.

- Appraisal

- Property Value Study

The Property Value Study (PVS) is conducted by the Property Tax Assistance Division (PTAD) of the State Comptroller's Office to estimate a school district's taxable property value through the effectiveness of the District's appraisals. If the District's appraised values in a school district are within the acceptable range (5% of market value) then the values are certified to the Commissioner of Education. The PVS results are used for school district's state funding and are available on the Comptroller's website. Angelina CAD did undergo a PVS in 2025, results for which were released in 2026. All local values were certified as valid.

- Operations

- MAP Review

The Methods and Assistance Program (MAP) review is conducted in accordance with Tax Code Section 5.10 (a), effective January 1, 2010, and related State Comptroller rule 9.301. The Property Tax Assistance Division (PTAD) performed the review. As part of the MAP review process, the appraisal district is required to submit, in advance of the review, electronic copies of procedures, policies, notices, manuals and related materials necessary for the completion of this review. Comptroller reviewers also collect related information at the time of the on-site review, compare appraisal district records to existing property and locate property using district maps. Each appraisal district is reviewed every other year. The review conducted by the Comptroller's Office reviews the appraisal districts: governance; taxpayer assistance; operating procedures; and appraisal standards, procedures, and methodology. Angelina County underwent a MAP Review in 2024-2025, for which the results were released in January 2026.

- **Angelina County Appraisal District Ratings (2025):**

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Does the appraisal district comply with its written procedures for appraisal?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS
Appraisal District Activities	RATING
Governance	MEETS ALL
Taxpayer Assistance	NEEDS ALL
Operating Procedures	MEETS ALL
Appraisal Standard, Procedures, and Methodology	MEETS