ANGELINA COUNTY APPRAISAL DISTRICT
2026 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.

2026 Valuation Summary (Angelina County)

Market activity and values remained relatively flat in 2026. New construction led to slight increases in value in all areas with the biggest coming in the industrial sector due to solar installation and industrial expansion.

- Residential Parcels
  - 1.71% increase in market value from the previous year with 448 new accounts and new market value of $75,335,848.
- Commercial and Industrial Parcels
  - 17.21% increase in value from the previous year with 22 new accounts and new value market of $189,357,804.
- Agricultural/Timber Productivity
  - 2.74% increase in value from the previous year with a decrease of 0.10% in acreage (365 acres) and value increase of $43,650,537.

ANGELINA COUNTY APPRAISAL DISTRICT
2026 LOCAL ANNUAL REPORT

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 $140,000 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	2026 Total Tax rate	Market Value	Taxable Value (before freeze)
Angelina County	0.4590410	$11,734,921,836	$6,960,228,384
Angelina College	0.1852180	$11,734,427,726	$7,617,497,422
City of Diboll	0.6591810	$393,265,614	$263,791,767
City of Hudson	0.2868010	$334,196,092	$278,868,072
City of Huntington	0.5855760	$172,095,265	$117,138,127
City of Lufkin	0.5282150	$4,053,288,590	$3,139,076,684
City of Zavalla	0.4014490	$58,861,674	$33,113,781
Central ISD	0.8912000	$1,072,942,519	$362,539,984 (M&O) $526,311,474 (I&S)
Colmesneil ISD	0.7232000	$17,403,130	$840,077
Diboll ISD	1.0772000	$927,837,202	$337,284,857
Hudson ISD	0.8286000	$1,408,720,621	$722,170,580
Huntington ISD	1.0375000	$1,527,217,206	$382,245,146
Lufkin ISD	1.1464000	$5,603,295,659	$3,279,847,836
Wells ISD	0.9119000	$25,380,125	$11,701,919
Zavalla ISD	0.7263000	$1,159,311,596	$203,998,569
FWD 1	0.4559860	$56,920,140	$37,559,601
FWD 4	0.4810340	$5,465,840	$5,106,057

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	70,657	4,474,070,540	1,289,055,036	1,635,958,242	3,052,055,747
Angelina College	70,654	4,474,070,540	1,289,055,036	1,635,958,242	2,394,292,599
City of Diboll	2,101	144,957,839	41,004,660	5,870,453	120,251,602
City of Hudson	2,463	240,225,555	24,357,672	9,673,740	39,953,593
City of Huntington	2,195	85,669,378	22,694,463	6,416,550	45,175,083
City of Lufkin	19,404	1,804,811,558	872,753,735	39,189,133	827,258,403
City of Zavalla	756	23,804,766	4,988,416	1,860,880	22,014,268
Central ISD	9,225	358,990,790	214,259,609	216,912,153	479,187,933
Diboll ISD	5,249	299,951,206	50,288,160	214,721,021	378,215,044
Hudson ISD	7,029	767,506,579	76,662,821	202,483,450	476,573,054
Huntington ISD	11,182	415,321,238	36,128,314	421,310,250	721,191,530
Lufkin ISD	32,331	2,414,169,311	897,961,449	348,388,132	1,918,004,199
Zavalla ISD	5,441	215,187,196	11,902,235	224,687,098	723,284,764
Freshwater District 1	1,369	27,718,679	3,478,860	5,654,600	12,140,637
Freshwater District 4	113	4,568,750	-	-	237,120

ANGELINA COUNTY APPRAISAL DISTRICT
2026 LOCAL ANNUAL REPORT

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 – 0.9888
- 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 (excluding exempt property).

Category	Market Value
Category A – Single Family Residential	$4,474,070,540
Category B – Multifamily Residential	$149,257,739
Category C – Vacant Lots	$171,260,656
Category D – Rural Land (Agriculture & Timber)	$1,635,958,242
Category E – Rural Land Residential	$809,695,777
Category F – Commercial & Industrial	$1,289,055,036
Category G – Oil, Gas, Minerals	$127,063,797
Category J – Utilities	$354,677,090
Category L – Personal Property	$856,769,760
Category M – Mobile Homes	$139,342,480
Category O – Inventory	$1,197,640
Category S – Special Inventory	$42,156,890
County Total Market Value	***$10,063,782,047***

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 06/09/2026 to 07/17/2026.

The appraisal district received 2,042 protests filed under Section 41 of the Property Tax Code. The Appraisal Review Board heard 200 protests, for which the Review Board issued a determination. The appraisal district closed or settled 1,239 of the protests filed during the informal hearings process and 292 protests were withdrawn with no changes. 40 protests are still open and the remaining 271 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. 2026 did not host a legislative session. Pre-filing of bills has begun for the 90th Legislative Session of 2027.

ANGELINA COUNTY APPRAISAL DISTRICT
2026 LOCAL ANNUAL REPORT

Achievements in Operations and Appraisal

The appraisal district continuously works to improve efficiency within its operations. The following activities are reviews preformed 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 guidelines 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