

ANGELINA COUNTY APPRAISAL DISTRICT

2023 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.

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 6 RPA-certified appraisers, including the chief, and 5 appraisers working towards certification.

2023 Valuation Summary

- Residential Parcels
 - 18.46% increase in market value from the previous year with 622 new accounts and new market value of \$90,105,440.
- Commercial Parcels
 - 27.88% increase in value from the previous year with 94 new accounts and new value market of \$7,708,310.
- Agricultural/Timber Productivity
 - 25.79% increase in value from the previous year with a decrease of 0.44% in acreage (1655.37 acres) and value increase of \$322,818,932.

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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	2023 Total Tax rate	Market Value	Taxable Value (before freeze)
Angelina County	0.4290410	\$10,745,798,884	\$6,382,709,741
Angelina College	0.1524280	\$10,740,820,634	\$6,898,628,257
City of Diboll	0.5833210	\$394,950,324	\$266,095,699
City of Hudson	0.3066000	\$307,621,303	\$248,982,314
City of Huntington	0.6789960	\$149,334,200	\$95,916,265
City of Lufkin	0.4782150	\$3,774,899,802	\$2,937,312,760
City of Zavalla	0.2563280	\$46,391,061	\$28,506,161
Central ISD	0.9437450	\$803,207,812	\$353,852,916
Colmesneil ISD	0.7115000	\$15,821,570	\$848,380
Diboll ISD	0.9842000	\$886,553,292	\$355,450,926
Hudson ISD	0.8943000	\$1,332,400,648	\$747,171,457
Huntington ISD	1.0375000	\$1,454,228,831	\$442,385,974
Lufkin ISD	0.9275000	\$5,224,867,088	\$3,361,547,837
Wells ISD	0.9119500	\$23,856,875	\$11,710,229
Zavalla ISD	0.9587000	\$1,007,699,767	\$181,024,954
FWD 1	0.4886820	\$45,646,670	\$26,978,291
FWD 4	0.6677390	\$4,782,290	\$4,568,710

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	67,080	4,074,499,817	980,317,668	1,572,535,407	2,523,131,334
Angelina College	67,076	4,074,495,086	980,317,668	1,572,535,407	2,002,234,568
City of Diboll	2,124	135,728,271	37,846,870	6,321,093	114,067,290
City of Hudson	2,394	219,639,622	22,704,226	9,900,200	31,275,298
City of Huntington	2,195	70,946,980	16,012,880	6,174,920	42,504,969
City of Lufkin	19,446	1,681,477,974	785,643,168	38,298,853	701,663,257
City of Zavalla	772	18,848,607	5,019,370	2,168,490	13,573,218
Central ISD	8,761	315,118,221	20,220,992	216,018,413	213,796,660
Diboll ISD	5,203	277,650,811	46,791,150	203,638,732	314,683,770
Hudson ISD	6,871	717,987,777	190,106,202	205,180,570	325,297,458
Huntington ISD	10,251	358,953,681	24,382,829	395,928,280	592,123,359
Lufkin ISD	30,331	2,227,818,036	803,798,597	347,116,632	1,370,509,643
Zavalla ISD	5,449	174,608,688	9,847,720	196,684,132	619,247,737
Freshwater District 1	1,225	21,986,000	1,131,390	5,911,110	10,296,493
Freshwater District 4	109	4,120,710	-	-	24,000

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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 – 1.0377
- 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	\$4,074,499,817
Category B – Multifamily Residential	\$124,560,320
Category C – Vacant Lots	\$170,553,165
Category D – Rural Land (Agriculture & Timber)	\$1,590,298,647
Category E – Rural Land Residential	\$713,758,472
Category F – Commercial & Industrial	\$980,317,668
Category G – Oil, Gas, Minerals	\$158,879,414
Category J – Utilities	\$302,119,130
Category L – Personal Property	\$885,116,220
Category M – Mobile Homes	\$114,811,110
Category O – Inventory	\$2,213,960
Category S – Special Inventory	\$35,559,600
County Total Market Value	\$7,059,261,548

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 06/27/2023 to 08/04/2023.

The appraisal district received 4703 protests filed under Section 41 of the Property Tax Code. The Appraisal Review Board heard 95 protests for which the Review Board determined and issued a value. The appraisal district settled 2512 of the protests filed during the informal hearings process and 334 protests were withdrawn with no changes. 76 protests are still open and the remaining 1686 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, 2023, are listed below. The 2023 legislative session was highly involved in property tax reform, spearheaded through efforts by Senator Bettencourt (R, Dist.7), and was broad reaching in scope and impact. A list of amended tax code sections is attached following this page. Constitutional amendments approved in the November election 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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TABLE OF AMENDMENTS

Section	Effect	Bill Number
Tax Code		
1.07	Amended	HB1228
1.085	Amended	HB1228
1.085	Repealed	HB1228
1.086	Repealed	HB1228
5.06	Amended	HB1285
5.07	Amended	HB4456
5.102	Amended	HB4595
6.052	Amended	HB1285
6.12	Amended	HB3207
6.41	Amended	HB4559
11.18	Amended	HB456
11.18	Amended	SB719
11.18	Amended	HB4559
11.1825	Amended	HB4645
11.1825	Amended	HB4559
11.315	Amended	HB4559
11.36	Added	SB1145
11.36	Added	SB2289
11.42	Amended	SB2289
11.43	Amended	SB1381
11.43	Amended	SB1801
11.43	Amended	SB1145
11.43	Amended	SB2289
11.43	Amended	HB4077
22.24	Amended	HB2121
23.03	Amended	HB5
23.51	Amended	HB260
23.54	Amended	HB2354
23.541	Amended	SB1191
25.025	Amended	HB1911
25.025	Amended	HB4504
25.025	Amended	SB617
25.025	Amended	SB870
25.025	Amended	SB1525
25.19	Amended	HB3273
25.19	Amended	HB4595
25.192	Amended	HB1228
25.193	Amended	HB1228
25.195	Amended	HB1228
26.012	Amended	HB4456
26.012	Amended	HB5
26.013	Amended	SB1999
26.013	Amended	SB2350
26.04	Amended	HB3273
26.05	Amended	HB4456
26.05	Amended	HB3273
26.17	Amended	HB3273
26.17	Amended	HB4456
26.17	Amended	HB796
31.03	Amended	HB4559

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31.11	Amended	HB4559
32.06	Amended	SB1371

33.03	Amended	SB539
33.43	Amended	SB2091
34.01	Amended	SB59
34.0101	Added	SB2091
34.015	Amended	SB62
34.02	Amended	SB2091
34.03	Amended	HB4250
41.13	Added	HB796
41.45	Amended	HB4595
41.46	Amended	HB3273
41.46	Repealed	HB1228
41.461	Amended	HB1228
41.47	Amended	HB1228
41.47	Repealed	HB1228
41.66	Amended	HB1285
41A.015	Amended	HB4101
41A.03	Amended	SB2355
41A.04	Amended	SB2355
41A.05	Amended	SB2355
41A.08	Amended	SB2355
41A.11	Amended	SB2355
42.23	Amended	HB2488
311.0091	Amended	HB4559
311.013	Amended	HB4559
311.017	Amended	HB4559
312.0025	Amended	HB5
312.008	Added	SB1340

Second Special Session

1.12	Amended	SB2
6.03	Amended	SB2
6.0301	Added	SB2
6.032	Added	SB2
6.033	Amended	SB2
6.036	Amended	SB2
6.052	Amended	SB2
6.41	Amended	SB2
6.42	Amended	SB2
6.425	Amended	SB2
11.13	Amended	SB2
11.26	Amended	SB2
11.26	Repealed	SB2
23.231	Added	SB2
25.19	Amended	SB2
25.23	Amended	SB2
26.04	Amended	SB2
26.0401	Added	SB2
26.08	Amended	SB2
26.09	Amended	SB2
26.15	Amended	SB2
31.01	Amended	SB2
31.02	Amended	SB2
41.41	Amended	SB2
42.26	Amended	SB2

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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 2023, results for which will be released in 2023.

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 2022-2023, for which the results were released in January 2024.

▪ Angelina County Appraisal District Ratings (2023):

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?	FAIL
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
Taxpayer Assistance	NEEDS SOME IMPROVEMENT
Operating Procedures	MEETS
Appraisal Standard, Procedures, and Methodology	MEETS ALL