Angelina County Appraisal District Mass Appraisal Report
2026

Texas Property Tax Code Section 23.01 states that the market value of property shall be determined by the application of generally accepted appraisal methods and techniques. The Angelina County Appraisal District's mass appraisal standards must comply with the *Uniform Standards of Professional Appraisal Practice* (USPAP). USPAP Standard 6 is a necessary set of rules that provides structure and guidance for the appraisal staff during the development and implementation of appraisal concepts.

Tax Code Section 25.22 requires that, each tax year on or about May 15 or as soon thereafter as practicable, the chief appraiser subscribes an affidavit on the submission of the completed appraisal records to the appraisal review board for the determination of protests. This signed affidavit follows, along with the signed *Mass Appraisal Report* in compliance with USPAP Standard Rule 6-8.

LIMITING CONDITIONS

The appraised value estimates provided by the appraisal district are subject to the following conditions:

1. The appraisals are prepared exclusively for ad valorem tax purposes.

2. Property characteristic data upon which appraisals are based is assumed to be correct. Exterior inspections of the property appraised are performed as staff resources and time allowed. Some interior inspections of property appraised are performed at the request of the property owner and required by the district for clarification purposes and to correct property descriptions.

3. Validation of sales transactions is attempted through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, sales data obtained from vendors is considered reliable.

Appendix A is a recap of the appraised value estimates for tax year 2026. Appendix B is a list of staff providing significant assistance to the person signing this certification. Appendix C is the two-year, detailed reappraisal plan adopted by the Board of Directors, Angelina County Appraisal District.

EFFECTIVE DATE OF APPRAISAL AND DATE OF THE REPORT

With the exception of certain inventories for which the property owner has elected a valuation date of September 1, 2025; all appraisals are as of January 1, 2026. Definition of Value Except as otherwise provided by the Texas Tax Code (hereafter "Tax Code"), all taxable property is appraised at its "market value" as of January 1. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- Exposed for sale in the open market with a reasonable time for the seller to find a purchaser:
- Both the seller and the buyer know of all uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- Both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The Tax Code defines special appraisal provisions for the valuation of several different categories of property. Specially appraised property is taxed on a basis other than market value as defined above. These categories include agricultural and timber property (Chapter 23, Subchapters C and D, Tax Code), certain types of dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), and nominal (Sec 23.18) or restricted use properties (Sec 23.83).

PROPERTIES APPRAISED

The mass appraisal technique appraises all taxable real and personal property known to the district as of January 1, 2026. Any taxable real and personal property discovered to be left off of the appraisal roll will be supplemented for the appraisal years omitted as prescribed under Section 25.21 of the Texas Property Tax Code.

These, by law, will be appraised and supplemented to the jurisdictions after the certification of the appraisal roll. The property rights appraised were fee simple interests, with the exception of leasehold interests in property exempt to the owner of the estate or interest encumbered by possessory interest. The latter are appraised under a statutory formula described in Sec. 25.07, Tax Code. The description and identification of each property appraised is included in the appraisal records submitted to the Angelina County Appraisal Review Board (ARB).

SCOPE OF WORK USED TO DEVELOP APPRAISAL

This mass appraisal appraised all taxable real and tangible personal property within the boundaries of the Angelina County Appraisal District, which encompasses all of Angelina County, Texas. This involves slightly above 70,600 accounts. The district distributes the work of the appraisal among several appraisal personnel. The following sections describe, by area of responsibility, the scope of work performed and those items addressed in USPAP standard 6-8 (a) through (q). The Chief Appraiser, who is the chief executive officer of the appraisal district, manages the district. All district employees report to the chief appraiser through their immediate department manager. The district is divided into separate appraisal departments, customer service departments, sales and research, information services and administration. The appraisal departments are made up of Residential, Commercial, and Personal Property. Customer Service encompasses homestead and related exemption applications, and taxpayer information and assistance. The sales and research department handles law suits, gathering sales information, verification, and assist ARB. Administration is responsible for budget and financial matters, and Information Services operates the district's computer facilities and is responsible for deed transfers and GIS mapping. The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with The Texas Department of Licensing and Regulations.

While the appraisal district staff conducted most of the appraisal activities, the district also uses an outside firm for the appraisal of oil and gas and utilities. The contract for the outside firm is conducted by bids for a 2 year term. The district established procedures whereby ownership and property data information are routinely exchanged.

Determination of Highest and Best Use for Real Property

The district's market value appraisals are performed pursuant to Article VIII, Sec. 1., Texas Constitution, which provides that property must be taxed in proportion to its value as determined by law, Sec. 23.01, Tax Code implements this provision as follows:

Sec. 23.01 Appraisals Generally
(a) Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1.
(b) The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar types of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value.
(c) Notwithstanding Section 1.04(7)(C), in determining the market value of a residence homestead, the chief appraiser may not exclude from consideration the value of other residential property that is in the same neighborhood as the residence homestead being appraised and would otherwise be considered in appraising the residence homestead because the other residential property:
(1) was sold at a foreclosure sale conducted in any of the three years preceding the tax year in which the residence homestead is being appraised and was comparable at the time of sale based on relevant characteristics with other residence homesteads in the same neighborhood; or
(2) has a market value that has declined because of a declining economy
(d) The market value of a residence homestead shall be determined solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property
(e) Notwithstanding any provision of this subchapter to the contrary, if the appraised value of property in a tax year is lowered under Subtitle F, the appraised value of the property as finally determined under that subtitle is considered to be the appraised value of the property for that tax year. In the following tax year, the chief appraiser may not increase the appraised value of the property unless the increase by the chief appraiser is reasonably supported by substantial evidence when all of the reliable and probative evidence in the record is considered as a whole. If the appraised value is finally determined in a protest under Section 41.41(a)(2) or an appeal under Section 42.26, the chief appraiser may satisfy the requirement to reasonably support by substantial evidence an increase in the appraised value of the property in the following tax year by presenting evidence showing that the inequality in the appraisal of property has been corrected with regard to the properties that were considered in determining the value of the subject property. The burden of proof is on the chief appraiser to support an increase in the appraised value of property under the circumstances described by this subsection.

Previous to the addition of 23.01(d) concerning residential homesteads, there was no specific statute defining highest and best use as it applies in appraisals conducted under the Property Tax Code. However, Texas courts have acknowledged that highest and best use is a factor that must be considered in determining market value.

"Highest and best use" is the reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and results in the highest value. The four criteria the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum profitability.

With the exception of residence homesteads, this definition of highest and best use still applies to appraisals conducted under the Property Tax Code.

Certification Statement, as provided in Tax Code Section 25.22:

"I, Tim Chambers, Chief Appraiser for Angelina County Appraisal District, solemnly swear that I will make or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I will include in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, is determined as required by law."

Signed: _____ Date: 04/22/2026
Tim Chambers, Chief Appraiser

USPAP Standard 6 Certification:

I certify that, to the best of my knowledge and belief:

— The statements of fact contained in this report are true and correct.

— The reported analyses, opinions and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial and unbiased professional analyses, opinions and conclusions.

— I have no present or prospective interest in the properties that are the subject of this report, and I have no (or the specified) personal interest with respect to the parties involved, except for (list appraiser's own property and how handled in the appraisal process).

— I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment, except those noted above.

— My engagement in this assignment was *not* contingent upon developing or reporting predetermined results.

— My compensation for completing this assignment is *not* contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result or the occurrence of a subsequent event directly related to the intended use of this appraisal.

— My analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice.*

— The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised are performed as staff resources and time allowed. Some interior inspections of property appraised are performed at the request of the property owner and required by the appraisal district for clarification purposes and to correct property descriptions.

— Those providing significant mass appraisal assistance to the person signing this certification as listed in Appendix B.

Signed: _____ Date: 04/22/2026

Tim Chambers, Chief Appraiser

Appendix A: Certification of Appraisal Roll to Taxing Unit

Certification of 2026 Appraisal Roll for Angelina County Appraisal District, as required by Texas Property Tax Code Section 26.01:

I, Tim Chambers, Chief Appraiser for Angelina County Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Angelina County Appraisal District which lists property taxable by the cities of Diboll, Hudson, Huntington, Lufkin, and Zavalla, the school districts of Central, Colmesneil, Diboll, Hudson, Huntington, Lufkin, Wells, and Zavalla and Angelina County, Angelina Junior College, and Fresh Water Districts 1and 4 and constitutes the appraisal roll for the cities of Diboll, Hudson, Huntington, Lufkin, and Zavalla, the school districts of Central, Colmesneil, Diboll, Hudson, Huntington, Lufkin, Wells, and Zavalla and Angelina County, Angelina Junior College, and Fresh Water Districts 1 and 4.

2026 Appraisal Roll Information:

Total Appraised Value:	$10,160,797,065
Total Assessed Value:	$10,011,493,614
Total Taxable Value:	$6,179,677,882
Number of Accounts:	70,652

Signed: Tim Chambers Date: 07/25/2026

Tim Chambers, Chief Appraiser

Appendix B: List of Staff Providing Significant Mass Appraisal Assistance

(list everyone who contributed to the determination of values, to do so must be certified under TDLR)

Name	Title	TDLR #
Larry S. Bailey	Appraiser	75821
Tryneshia Ford	Appraiser	74620
Haley Green	Appraiser	77997
David Townsend	Appraiser	72759
Jessica Henderson	Appraiser	75811
Michael B. Owens	Appraiser	73980
Nelson Roman	Appraiser	77024
John Terry	Appraiser	74929
Shana Kirkland	Appraiser	73154
Charlie Free	Appraiser	76643

Appendix C: 2025-2026 Angelina County Appraisal District Reappraisal Plan