

# Madison County Appraisal District



**2020 Annual Report**

**(Office Copy)**

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The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of The Texas Constitution defines five basic rules for property taxes:

- Property taxes must be equal and uniform
- Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions". There are limited exceptions to this rule, such as productivity value for agricultural land.
- Each property must have a single appraised value.
- All property is taxable unless federal or state law exempts it from taxation
- Property owners have the right to reasonable notice of increases in the appraised value of their property.

The Madison County Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property with county boundaries. Prior to the creation of central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

If you have questions about the information contained in this report, contact the Madison County Appraisal District at 936-348-2783 or email [madisoncad@madisoncad.org](mailto:madisoncad@madisoncad.org)

# Madison County Appraisal District

## Certified Market Value

	2016	2017	2018	2019	2020
Madisonville CISD	1,448,905,461	1,426,409,780	1,601,830,538	1,790,143,729	1,849,416,123
Normangee ISD	174,122,499	178,192,749	219,532,962	269,193,161	273,330,161
North Zulch ISD	384,730,799	379,444,234	420,459,441	581,702,256	554,401,486
City of Madisonville	280,119,624	280,256,495	297,733,907	299,107,003	301,228,659
City of Normangee	4,047,560	4,362,100	4,866,810	5,080,550	4,973,080
Madison County	2,007,754,159	1,987,374,633	2,241,818,081	2,644,486,326	2,677,160,200

## Net Taxable Value

	2016	2017	2018	2019	2020
Madisonville CISD	698,932,828	670,919,532	699,159,900	722,120,738	779,477,936
Normangee ISD	69,641,547	72,411,327	81,943,497	93,661,522	87,382,364
North Zulch ISD	228,940,236	220,553,154	218,766,488	324,232,913	276,400,761
City of Madisonville	208,070,130	207,285,216	221,520,790	221,072,209	222,467,512
City of Normangee	3,642,142	3,924,118	4,226,726	4,318,022	4,215,792
Madison County	1,062,486,296	1,033,616,647	1,068,446,552	1,211,747,357	1,211,635,732

## Property Category and Description

Code	Category Name	Description
A	Real Property: Single-family Residential	Houses, condominiums and mobile homes located on land owned by the occupant.
B	Real Property: Multi-family Residential	Residential structures containing two or more dwelling units belonging to one owner. Includes apartment but not motels or hotels.
C	Real Property: Vacant Lots and Tracts	Unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirement.
D1	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1.
D2	Real Property: Farm & Ranch Improvements on Qualified Agricultural Land	Sheds, metal buildings, barns, storages, tin buildings or any improvement not a residence that is located on qualified agricultural land.
E	Real Property: Rural land, not qualified for agricultural, and Improvements	Only rural land that is not qualified for agricultural and the improvements, including residential and mobile homes, on that land.
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or services to the public.
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product.
G	Oil, Gas and Other Minerals	Producing and non-producing wells, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface, not including surface rights.
H	Tangible Personal Property: Non business Vehicles	Privately owned automobiles, motorcycles and light trucks not used to produce income.
J	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies.
L1	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2	Personal Property: Industrial	All tangible personal property used by an industrial business to produce income, including fixtures, equipment and inventory.
M1	Mobile Homes	A mobile home on land owned by someone other than the owner of the mobile home.

M2	Other Tangible Personal Property	Non-income-producing personal property includes boats, travel trailers and personal aircraft.
N	Intangible Personal	Property All taxable intangible property not otherwise classified.
O	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provided by Tax Code Section 23.12.
S	Special Inventory	Certain property inventories of businesses that provide items for sale to the public. State law requires the appraisal district to appraise these inventory items based on business's total annual sales in the prior tax year. Category S properties include dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufactured housing inventory.
X	Totally Exempt Property and subcategories	Exempt property must have the qualifications found in law, mainly the Tax Code.

Property Tax Assistance Division Property Classification Guide.

## 2020 Market Value by State Code Classification

Code	Classification	Number of Items	Total Market Value
A	Real Property: Single-family Residential	2576	186,660,861
B	Real Property: Multi-family Residential	26	4,254,700
C	Real Property: Vacant Lots & Tracts	1,024	16,224,919
D1	Real Property: Qualified Agricultural Land	4,619	1,312,623,682
D2	Real Property: Improvements on Qual Ag Land	1,576	29,333,631
E	Real Property: Rural Land not Qual f/Ag & Imps	3,316	340,644,273
F1	Real Property: Commercial	352	97,951,340
F2	Real Property: Industrial	21	21,948,430
G	Oil, Gas & Other Minerals	14,344	182,123,196
J	Real & Personal Property: Utilities	350	225,921,220
L1	Personal Property: Commercial	462	33,838,330
L2	Personal Property: Industrial	230	57,280,990
M	Mobile Homes	622	16,255,860
S	Special Inventory	12	537,110
<b>Total Market Value</b>			<b>\$2,525,598,542</b>

## 2019 Market Value by State Code Classification

Code	Classification	Number of Items	Total Market Value
A	Real Property: Single-family Residential	2,552	183,846,341
B	Real Property: Multi-family Residential	25	4,130,510
C	Real Property: Vacant Lots & Tracts	983	12,161,762
D1	Real Property: Qualified Agricultural Land	4,584	1,309,680,413
D2	Real Property: Improvements on Qual Ag Land	1,582	29,636,410
E	Real Property: Rural Land not Qual f/Ag & Imps	3,264	331,231,483
F1	Real Property: Commercial	400	104,199,850
F2	Real Property: Industrial	22	22,401,050
G	Oil, Gas & Other Minerals	15,536	246,742,153
J	Real & Personal Property: Utilities	342	164,061,440
L1	Personal Property: Commercial	476	28,740,710
L2	Personal Property: Industrial	228	62,661,710
M	Mobile Homes	605	15,193,150
S	Special Inventory	13	9,891,980
<b>Total Market Value</b>			<b>\$2,524,578,962</b>

## 2020 Exemptions by Taxing Unit

Exemption	Madisonville CISD	Normangee ISD	North Zulch ISD	City of Madisonville	City of Normangee	Madison County
Homestead Local	0	4,657,253	0	0	0	0
Count	0	160	0	0	0	0
Homestead State	46,717,933	3,780,305	11,901,907	0	0	0
Count	1,995	160	511	0	0	0
Over 65 Local	0	0	0	707,000	0	5,344,708
Count	0	0	0	241	0	1,156
Over 65 State	7,287,988	674,910	1,867,692	0	0	0
Count	853	78	225	0	0	0
Disabled Persons Local	0	0	0	70,500	0	0
Count	0	0	0	24	0	0
Disabled Person State	490,342	29,530	102,723	0	0	0
Count	61	3	16	0	0	0
Disabled Veterans	489,290	24,050	201,750	181,340	0	792,231
Count	65	6	25	18	0	96
Disabled Veterans-100%	3,257,331	196,480	1,190,626	562,690	0	5,891,600
Count	29	3	13	5	0	45
Pollution Control Abatements	461,650	150,950	642,780	0	0	1,255,380
Freeport	0	0	0	0	0	2,530,200
Totally Exempt Prop	118,421,928	10,247,500	22,943,100	71,538,260	87,610	151,561,658
Prorated Exempt Property	0	0	0	0	0	0
<b>Total Exemptions</b>	<b>177,126,462</b>	<b>19,760,978</b>	<b>38,850,578</b>	<b>73,059,790</b>	<b>87,610</b>	<b>167,375,777</b>
<b>Other Deductions from Market Value</b>						
Loss due to Ag Value	890,648,492	165,854,630	238,462,155	5,399,009	667,980	1,294,965,277
Loss due to Homestead Cap	2,163,233	332,189	687,992	302,348	1,698	3,183,414

## 2019 Exemptions by Taxing Unit

Exemption	Madisonville CISD	Normangee ISD	North Zulch ISD	City of Madisonville	City of Normangee	Madison County
Homestead Local	0	4,575,367	0	0	0	0
Count	0	158	0	0	0	0
Homestead State	47,088,677	3,740,663	11,813,873	0	0	0
Count	2,012	158	508	0	0	0
Over 65 Local	0	0	0	713,000	0	5,373,127
Count	0	0	0	241	0	1,151
Over 65 State	7,304,141	624,677	1,833,649	0	0	0
Count	856	73	222	0	0	0
Disabled Persons Local	0	0	0	76,500	0	0
Count	0	0	0	26	0	0
Disabled Person State	531,851	29,530	137,410	0	0	0
Count	67	3	21	0	0	0
Disabled Veterans	484,345	13,334	212,951	188,840	0	804,159
Count	67	5	26	19	0	98
Disabled Veterans-100%	3,035,555	188,831	841,191	368,312	0	5,145,725
Count	25	3	11	4	0	39
Pollution Control Abatements	452,070	166,630	650,160	0	0	1,268,860
Freeport	0	0	0	0	0	363,940
Totally Exempt Prop	116,147,298	641,190	3,132,650	70,874,980	87,600	119,877,918
Prorated Exem Property	29,446	0	0	0	0	29,446
<b>Total Exemptions</b>	<b>175,073,383</b>	<b>9,980,222</b>	<b>18,621,884</b>	<b>69,969,142</b>	<b>87,600</b>	<b>135,390,485</b>
<b>Other Deductions from Market Value</b>						
Loss due to Ag Value	889,268,722	165,148,040	237,642,015	5,227,406	667,980	1,292,058,777
Loss due to Homestead Cap	3,680,886	403,377	1,205,444	562,199	6,948	5,289,707



## Protest and Notice Summary

<b>Protest Outcome</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
No Change to Value	239	256	383
Change to Value	183	137	139
Pending	0	0	3
<b>Total</b>	<b>422</b>	<b>393</b>	<b>525</b>

<b>Protests Filed</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Pending Protests	0	0	3
Cancelled/No Show	38	106	219
Settled	275	192	254
ARB Decision	109	95	49
Pending Arbitration	0	0	0
<b>Total</b>	<b>422</b>	<b>393</b>	<b>525</b>

<b>Notices Mailed</b>	<b>30,162</b>	<b>29,306</b>	<b>26,691</b>
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