

Madison County Appraisal District



2022 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

Madison County Appraisal District

Certified Market Value

	2018	2019	2020	2021	2022
Madisonville CISD	1,601,830,538	1,790,143,729	1,849,416,123	1,970,957,024	2,368,060,026
Normangee ISD	219,532,962	269,193,161	273,330,161	287,666,421	330,303,394
North Zulch ISD	420,459,441	581,702,256	554,401,486	537,847,561	673,847,048
City of Madisonville	297,733,907	299,107,003	301,228,659	321,772,922	418,012,684
City of Normangee	4,866,810	5,080,550	4,973,080	5,410,560	6,876,090
Madison County	2,241,818,081	2,644,486,326	2,677,160,200	2,796,485,066	3,376,157,798

Net Taxable Value

	2018	2019	2020	2021	2022
Madisonville CISD	699,159,900	722,120,738	779,477,936	803,416,703	964,363,507
Normangee ISD	81,943,497	93,661,522	87,382,364	85,764,446	104,186,691
North Zulch ISD	218,766,488	324,232,913	276,400,761	231,937,750	310,412,552
City of Madisonville	221,520,790	221,072,209	222,467,512	232,873,611	290,612,577
City of Normangee	4,226,726	4,318,022	4,215,792	4,543,921	5,495,352
Madison County	1,068,446,552	1,211,747,357	1,211,635,732	1,192,455,152	1,493,337,167

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.

2022 Market Value by State Code Classification

Code	Classification	Number of Items	Total Market Value
A	Real Property: Single-family Residential	2,625	319,891,970
B	Real Property: Multi-family Residential	26	5,941,530
C	Real Property: Vacant Lots & Tracts	968	28,207,025
D1	Real Property: Qualified Agricultural Land	4,704	1,587,983,246
D2	Real Property: Improvements on Qual Ag Land	1,569	30,564,821
E	Real Property: Rural Land not Qual f/Ag & Imps	3513	559,762,289
F1	Real Property: Commercial	357	126,808,880
F2	Real Property: Industrial	20	20,587,940
G	Oil, Gas & Other Minerals	14,557	177,741,066
J	Real & Personal Property: Utilities	337	247,935,170
L1	Personal Property: Commercial	404	25,838,080
L2	Personal Property: Industrial	185	50,242,210
M	Mobile Homes/Tangible Personal Property	659	24,910,590
S	Special Inventory	10	8,863,170
	Total Market Value		\$3,215,277,987

2021 Market Value by State Code Classification

Code	Classification	Number of Items	Total Market Value
A	Real Property: Single-family Residential	2,602	226,798,825
B	Real Property: Multi-family Residential	26	4,837,330
C	Real Property: Vacant Lots & Tracts	997	17,144,589
D1	Real Property: Qualified Agricultural Land	4,583	1,421,491,792
D2	Real Property: Improvements on Qual Ag Land	1,568	29,875,779
E	Real Property: Rural Land not Qual f/Ag & Imps	3,440	410,541,689
F1	Real Property: Commercial	355	96,317,220
F2	Real Property: Industrial	21	21,445,800
G	Oil, Gas & Other Minerals	12,264	99,601,666
J	Real & Personal Property: Utilities	337	213,015,090
L1	Personal Property: Commercial	464	25,067,460
L2	Personal Property: Industrial	202	51,405,690
M	Mobile Homes	646	20,344,290
S	Special Inventory	14	8,305,260
	Total Market Value		\$2,646,192,480

2022 Exemptions by Taxing Unit

Exemption	Madisonville CISD	Normangee ISD	North Zulch ISD	City of Madisonville	City of Normangee	Madison County
Homestead Local	0	7,387,335	0	0	0	0
Count	0	174	0	0		0
Disaster	3,849,924	0	0	4,309,187	0	4,039,187
Homestead State	77,062,927	6,492,647	19,736,144	0	0	0
Count	2,105	174	548	0	0	0
Over 65 Local	0	0	0	788,000	0	5,862,359
Count	0	0	0	268	0	1,282
Over 65 State	7,732,014	693,182	2,012,235	0	0	0
Count	944	86	252	0	0	0
Disabled Persons Local	0	0	0	58,500	0	0
Count	0	0	0	20	0	0
Disabled Person State	430,959	20,000	75,838	0	0	0
Count	55	2	13	0	0	0
Disabled Veterans	591,223	10,343	236,602	189,000	0	941,173
Count	74	5	29	19	0	108
Disabled Veterans-100%	5,562,412	220,342	3,968,331	699,094	0	12,385,862
Count	42	3	20	5	0	65
Pollution Control	624,880	116,260	538,900	0	0	1,280,040
Abatements	0	0	0	0	0	0
Freeport	0	0	0	0	0	2,484,550
Totally Exempt Prop	132,447,418	8,535,810	19,875,140	82,042,710	110,780	160,800,608
Prorated Exempt Property	79,203	0	0	44983020	0	79,203
Total Exemptions	228,380,960	23,475,919	46,443,190	87,819,511	110,780	187,872,982
Other Deductions from Market Value						
Loss due to Ag Value	1,078,933,246	194,491,790	296,947,070	8,041,303	1,089,560	1,570,372,106
Loss due to Homestead Cap	96,382,313	8,148,994	20,044,236	31,539,293	180,398	124,575,543

2021 Exemptions by Taxing Unit

Exemption	Madisonville CISD	Normangee ISD	North Zulch ISD	City of Madisonville	City of Normangee	Madison County
Homestead Local	0	5,532,751	0	0	0	0
Count	0	165	0	0	0	0
Homestead State	47,943,524	3,921,738	12,310,198	0	0	0
Count	2,044	165	530	0	0	0
Over 65 Local	0	0	0	755,000	0	5,542,977
Count	0	0	0	257	0	1,204
Over 65 State	7,691,789	732,161	2,006,141	0	0	0
Count	889	83	232	0	0	0
Disabled Persons Local	0	0	0	64,500	0	0
Count	0	0	0	22	0	0
Disabled Person State	503,990	20,000	64,566	0	0	0
Count	61	2	12	0	0	0
Disabled Veterans	544,578	14,050	233,440	160,000	0	840,085
Count	66	5	27	16	0	98
Disabled Veterans-100%	4,716,578	222,128	2,390,192	669,530	0	8,833,898
Count	37	3	15	6	0	55
Pollution Control	678,500	157,890	651,710	0	0	1,488,100
Abatements	0	0	0	0	0	0
Freeport	0	0	0	0	0	2,362,620
Totally Exempt Prop	120,311,298	9,222,590	20,808,480	73,375,230	87,550	150,287,848
Prorated Exem Property	4,498	0	0	4498	0	4498
Total Exemptions	182,394,755	19,823,308	38,464,727	75,028,758	87,610	169,360,026
Other Deductions from Market Value						
Loss due to Ag Value	961,140,867	180,112,612	262,601,380	5,528,567	728,690	1,403,854,859
Loss due to Homestead Cap	24,004,699	1,966,055	4,843,704	8,341,986	50,399	30,815,029

Protest and Notice Summary

Protest Outcome	2020	2021	2022
No Change to Value	383	273	487
Change to Value	139	177	270
Pending	3	0	0
Total	525	450	757

Protests Filed	2020	2021	2022
Pending Protests	3	0	0
Cancelled/No Show	219	100	190
Settled	254	264	350
ARB Decision	49	86	217
Pending Arbitration	0	0	0
Total	525	450	757

Notices Mailed	29,306	26,691	30,181
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