

Madison County Appraisal District



2023 Annual Report

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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

	2019	2020	2021	2022	2023
Madisonville CISD	1,790,143,729	1,849,416,123	1,970,957,024	2,368,060,026	2,770,175,970
Normangee ISD	269,193,161	273,330,161	287,666,421	330,303,394	388,524,322
North Zulch ISD	581,702,256	554,401,486	537,847,561	673,847,048	761,585,574
City of Madisonville	299,107,003	301,228,659	321,772,922	418,012,684	456,948,166
City of Normangee	5,080,550	4,973,080	5,410,560	6,876,090	7,333,660
Madison County	2,644,486,326	2,677,160,200	2,796,485,066	3,376,157,798	3,920,042,626

Net Taxable Value

	2019	2020	2021	2022	2023
Madisonville CISD	722,120,738	779,477,936	803,416,703	964,363,507	980,530,418
Normangee ISD	93,661,522	87,382,364	85,764,446	104,186,691	100,407,672
North Zulch ISD	324,232,913	276,400,761	231,937,750	310,412,552	296,852,128
City of Madisonville	221,072,209	222,467,512	232,873,611	290,612,577	330,947,093
City of Normangee	4,318,022	4,215,792	4,543,921	5,495,352	5,903,199
Madison County	1,211,747,357	1,211,635,732	1,192,455,152	1,493,337,167	1,613,684,609

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.

2023 Market Value by State Code Classification

Code	Classification	Number of Items	Total Market Value
A	Real Property: Single-family Residential	2,640	350,460,152
B	Real Property: Multi-family Residential	27	6,430,120
C	Real Property: Vacant Lots & Tracts	934	30,843,600
D1	Real Property: Qualified Agricultural Land	4,767	2,004,502,896
D2	Real Property: Improvements on Qual Ag Land	1,584	31,473,569
E	Real Property: Rural Land not Qual f/Ag & Imps	3,558	607,463,735
F1	Real Property: Commercial	359	135,017,870
F2	Real Property: Industrial	22	32,403,040
G	Oil, Gas & Other Minerals	14,309	172,858,706
J	Real & Personal Property: Utilities	339	253,328,420
L1	Personal Property: Commercial	428	29,408,130
L2	Personal Property: Industrial	165	53,035,860
M	Mobile Homes/Tangible Personal Property	660	31,395,460
S	Special Inventory	11	8,514,170
	Total Market Value		\$3,747,135,728

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	659	24,910,590
S	Special Inventory	10	8,863,170
	Total Market Value		\$3,215,277,987

2023 Exemptions by Taxing Unit

Exemption	Madisonville CISD	Normangee ISD	North Zulch ISD	City of Madisonville	City of Normangee	Madison County
Homestead Local	0	7,853,688	0	0	0	0
Count	0	185	0	0		0
Homestead State	171,458,122	15,436,557	46,363,552	0	0	0
Count	2,146	185	582	0	0	0
Over 65 Local	0	0	0	770,000	0	5,986,391
Count	0	0	0	265	0	1,314
Over 65 State	5,718,600	578,202	1,617,833	0	0	0
Count	951	91	272	0	0	0
Disabled Persons Local	0	0	0	51,000	0	0
Count	0	0	0	17	0	0
Disabled Person State	206,462	10,000	67,957	0	0	0
Count	54	1	13	0	0	0
Disabled Veterans	572,084	2,050	256,836	179,000	0	989,150
Count	76	5	31	18	0	112
Disabled Veterans-100%	5,180,816	131,377	3,671,900	1,224,824	0	14,939,974
Count	46	3	25	7	0	74
Pollution Control	5,366,930	151,110	574,270	111,400	0	6,092,310
Abatements	0	0	0	0	0	0
Freeport	259,760	0	0	0	0	1,396,670
Totally Exempt Prop	146,313,768	7,773,670	18,883,480	84,881,770	110,740	172,906,898
Prorated Exempt Property	0	0	0	0	0	0
Total Exemptions	335,076,542	31,936,654	71,435,828	87,217,994	110,740	202,311,393

Other Deductions from Market Value

Loss due to Ag Value	1,364,513,421	248,944,120	373,338,064	9,116,948	1,120,810	1,986,795,605
Loss due to Homestead Cap	90,055,589	7,235,876	19,959,554	29,666,131	198,911	117,251,019

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

Protest and Notice Summary

Protest Outcome	2021	2022	2023
No Change to Value	273	487	100
Change to Value	177	270	145
Pending	0	0	0
Disposition-Topline	N/A	N/A	21
Cancelled/No Show	100	190	150
ARB Decision	86	217	129
TOTAL	450	757	545
Pending Arbitration	0	0	0

Notices Mailed	26,691	30,181	30,037
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