

Madison County Appraisal District



2025 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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|----------------------|---------------|---------------|---------------|---------------|---------------|
| Madisonville CISD | 1,970,957,024 | 2,368,060,026 | 2,770,175,970 | 3,028,277,669 | 3,154,012,469 |
| Normangee ISD | 287,666,421 | 330,303,394 | 388,524,322 | 441,931,339 | 476,356,926 |
| North Zulch ISD | 537,847,561 | 673,847,048 | 761,585,574 | 787,025,131 | 814,825,224 |
| City of Madisonville | 321,772,922 | 418,012,684 | 456,948,166 | 462,986,716 | 472,776,925 |
| City of Normangee | 5,410,560 | 6,876,090 | 7,333,660 | 7,540,200 | 7,523,680 |
| Madison County | 2,796,485,066 | 3,376,157,798 | 3,920,042,626 | 4,257,233,771 | 4,445,215,429 |

Net Taxable Value

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|----------------------|---------------|---------------|---------------|---------------|---------------|
| Madisonville CISD | 803,416,703 | 964,363,507 | 980,530,418 | 1,067,221,982 | 1,034,619,236 |
| Normangee ISD | 85,764,446 | 104,186,691 | 100,407,672 | 130,572,080 | 149,667,937 |
| North Zulch ISD | 231,937,750 | 310,412,552 | 296,852,128 | 287,774,708 | 266,412,974 |
| City of Madisonville | 232,873,611 | 290,612,577 | 330,947,093 | 337,379,023 | 348,114,249 |
| City of Normangee | 4,543,921 | 5,495,352 | 5,903,199 | 6,018,858 | 5,966,980 |
| Madison County | 1,192,455,152 | 1,493,337,167 | 1,613,684,609 | 1,733,882,282 | 1,810,474,469 |

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.

2025 Market Value by State Code Classification

| Code | Classification | Number of Items | Total Market Value |
|------|--|-----------------|------------------------|
| A | Real Property: Single-family Residential | 2,706 | 383,041,629 |
| B | Real Property: Multi-family Residential | 27 | 6,036,500 |
| C | Real Property: Vacant Lots & Tracts | 920 | 30,855,670 |
| D1 | Real Property: Qualified Agricultural Land | 4,828 | 2,339,781,902 |
| D2 | Real Property: Improvements on Qual Ag Land | 1,608 | 39,563,908 |
| E | Real Property: Rural Land not Qual f/Ag & Imps | 3,675 | 703,441,114 |
| F1 | Real Property: Commercial | 369 | 147,510,090 |
| F2 | Real Property: Industrial | 31 | 34,878,000 |
| G | Oil, Gas & Other Minerals | 11,750 | 174,392,116 |
| J | Real & Personal Property: Utilities | 341 | 280,284,180 |
| L1 | Personal Property: Commercial | 420 | 30,659,640 |
| L2 | Personal Property: Industrial | 183 | 63,195,080 |
| M | Mobile Homes/Tangible Personal Property | 662 | 31,766,320 |
| S | Special Inventory | 12 | 5,837,850 |
| | Total Market Value | | \$4,271,243,999 |

2024 Market Value by State Code Classification

| Code | Classification | Number of Items | Total Market Value |
|------|--|-----------------|------------------------|
| A | Real Property: Single-family Residential | 2,673 | 366,187,979 |
| B | Real Property: Multi-family Residential | 27 | 6,223,430 |
| C | Real Property: Vacant Lots & Tracts | 902 | 32,228,970 |
| D1 | Real Property: Qualified Agricultural Land | 4,795 | 2,208,838,679 |
| D2 | Real Property: Improvements on Qual Ag Land | 1,597 | 33,716,328 |
| E | Real Property: Rural Land not Qual f/Ag & Imps | 3,645 | 651,878,695 |
| F1 | Real Property: Commercial | 371 | 149,791,900 |
| F2 | Real Property: Industrial | 24 | 32,798,130 |
| G | Oil, Gas & Other Minerals | 12,754 | 181,040,498 |
| J | Real & Personal Property: Utilities | 331 | 264,080,660 |
| L1 | Personal Property: Commercial | 437 | 31,941,770 |
| L2 | Personal Property: Industrial | 177 | 77,612,910 |
| M | Mobile Homes/Tangible Personal Property | 667 | 31,879,610 |
| S | Special Inventory | 11 | 6,475,440 |
| | Total Market Value | | \$4,074,694,999 |

2025 Exemptions by Taxing Unit

| Exemption | Madisonville CISD | Normangee ISD | North Zulch ISD | City of Madisonville | City of Normangee | Madison County |
|---|----------------------|-------------------|--------------------|-------------------------|----------------------|--------------------|
| Homestead Local | 0 | 8,092,228 | 0 | 0 | 0 | 0 |
| Count | 0 | 194 | 0 | 0 | 0 | 0 |
| Homestead State | 241,610,948 | 22,131,834 | 68,690,151 | 0 | 0 | 0 |
| Count | 2,238 | 194 | 639 | 0 | 0 | 0 |
| Over 65 Local | 0 | 0 | 0 | 866,000 | 0 | 6,439,743 |
| Count | 0 | 0 | 0 | 303 | 0 | 1,428 |
| Over 65 State | 28,265,625 | 3,277,747 | 8,636,593 | 0 | 0 | 0 |
| Count | 1,037 | 96 | 295 | 0 | 0 | 0 |
| Disabled Persons Local | 0 | 0 | 0 | 27,000 | 0 | 0 |
| Count | 0 | 0 | 0 | 10 | 0 | 0 |
| Disabled Person State | 632,384 | 0 | 249,270 | 0 | 0 | 0 |
| Count | 38 | 0 | 13 | 0 | 0 | 0 |
| Disabled Veterans | 455,195 | 2,050 | 266,850 | 194,000 | 0 | 1,065,183 |
| Count | 85 | 5 | 34 | 25 | 0 | 124 |
| Disabled Veterans-100% | 8,248,311 | 362,211 | 4,975,956 | 3,266,361 | 0 | 26,501,556 |
| Count | 60 | 4 | 30 | 15 | 0 | 94 |
| Pollution Control | 11,066,910 | 122,550 | 519,770 | 163,850 | 0 | 11,709,230 |
| Abatements | 0 | 0 | 0 | 0 | 0 | 0 |
| Freeport | 227,140 | 0 | 0 | 0 | 0 | 2,424,580 |
| Totally Exempt Prop | 153,462,441 | 6,008,401 | 13,748,249 | 88,993,504 | 113,450 | 173,159,012 |
| Prorated Exempt Property | 36,092 | 0 | 0 | 0 | 0 | 36,092 |
| Disaster State | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Exemptions | 444,005,046 | 39,997,021 | 97,086,839 | 93,510,715 | 113,450 | 221,335,396 |
| Other Deductions from Market Value | | | | | | |
| Loss due to Ag Value | 1,606,795,236 | 282,224,602 | 433,108,804 | 11,928,440 | 1,306,270 | 2,322,128,642 |
| Loss due to Homestead Cap | 52,595,849 | 3,364,033 | 13,300,031 | 17,085,718 | 113,236 | 69,259,913 |
| Loss due to 23.231 Cap | 15,997,102 | 1,103,333 | 4,916,576 | 2,137,803 | 23,744 | 22,017,009 |

2024 Exemptions by Taxing Unit

| Exemption | Madisonville CISD | Normangee ISD | North Zulch ISD | City of Madisonville | City of Normangee | Madison County |
|---|----------------------|------------------|--------------------|-------------------------|----------------------|-------------------|
| Homestead Local | 0 | 8,346,892 | 0 | 0 | 0 | 0 |
| Count | 0 | 188 | 0 | 0 | 0 | 0 |
| Homestead State | 180,782,676 | 15,856,058 | 49,141,800 | 0 | 0 | 0 |
| Count | 2,206 | 188 | 604 | 0 | 0 | 0 |
| Over 65 Local | 0 | 0 | 0 | 839,000 | 0 | 6,221,999 |
| Count | 0 | 0 | 0 | 300 | 0 | 1,372 |
| Over 65 State | 6,386,826 | 618,932 | 1,757,313 | 0 | 0 | 0 |
| Count | 998 | 94 | 280 | 0 | 0 | 0 |
| Disabled Persons Local | 0 | 0 | 0 | 39,000 | 0 | 0 |
| Count | 0 | 0 | 0 | 14 | 0 | 0 |
| Disabled Person State | 211,862 | 10,000 | 79,779 | 0 | 0 | 0 |
| Count | 48 | 1 | 14 | 0 | 0 | 0 |
| Disabled Veterans | 627,576 | 2,050 | 233,310 | 187,000 | 0 | 1,025,074 |
| Count | 80 | 5 | 30 | 22 | 0 | 115 |
| Disabled Veterans-100% | 7,102,447 | 165,515 | 4,771,964 | 2,004,319 | 0 | 19,067,995 |
| Count | 50 | 3 | 28 | 10 | 0 | 81 |
| Pollution Control | 11,044,300 | 127,500 | 526,480 | 163,010 | 0 | 11,698,280 |
| Abatements | 0 | 0 | 0 | 0 | 0 | 82,550 |
| Freeport | 259,760 | 0 | 0 | 0 | 0 | 1,696,920 |
| Totally Exempt Prop | 152,254,858 | 8,983,922 | 20,014,527 | 86,494,530 | 111,740 | 181,192,874 |
| Prorated Exempt Property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Exemptions | 158,821 | 42,275 | 207,932 | 358,829,126 | 34,110,869 | 76,567,448 |
| Other Deductions from Market Value | | | | | | |
| Loss due to Ag Value | 1,518,408,334 | 271,925,916 | 400,789,709 | 11,485,923 | 1,237,640 | 2,191,123,959 |
| Loss due to Homestead Cap | 67,645,856 | 4,745,788 | 17,946,908 | 21,895,075 | 153,462 | 90,338,552 |
| Loss due to 23.231 Cap | 16,172,371 | 576,686 | 3,946,358 | 2,499,836 | 18,500 | 20,695,354 |

Protest and Notice Summary

| Protest Outcome | 2023 | 2024 | 2025 |
|----------------------------|------------|------------|------------|
| No Change to Value | 100 | 213 | 181 |
| Change to Value | 145 | 237 | 272 |
| Pending | 0 | 0 | 0 |
| Disposition-Topline | 21 | 33 | 18 |
| Cancelled/No Show | 150 | 35 | 45 |
| ARB Decision | 129 | 69 | 45 |
| TOTAL | 545 | 587 | 561 |
| Pending Arbitration | 0 | 2 | 1 |

| | | | |
|-----------------------|---------------|---------------|---------------|
| Notices Mailed | 30,037 | 27,957 | 25,973 |
|-----------------------|---------------|---------------|---------------|