

San Jacinto County Appraisal District



**2019
ANNUAL
REPORT**

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Introduction

This report serves as the official annual operations report for the year 2019 for San Jacinto County Appraisal District, located at 99 Slade Street Coldspring, Texas 77331. It has been drafted in compliance with the International Association of Assessing Officers (IAAO) Standards on Public Relation, section 6.5: Annual Reports. This report summarizes in brief the appraisal activities for the year 2019 including but not limited to: number & type of accounts the District manages, overall market and taxable value, exemptions and value loss, and protest summary. A copy of this report can be obtained in person from the District's Office at the aforementioned address, or from the District's Website at www.sjcad.org.

San Jacinto County Appraisal District is a political subdivision of the State of Texas. Appraisal districts were formed by the Texas Legislature in 1979 as part of a change designed to standardize the administration of local property taxes. Senate Bill 621, or the "Peveto Bill", was named for Rep. Wayne Peveto from Orange, Texas and formed the foundation of our current property tax system. Before 1979, each taxing entity appraised all properties within their boundaries, meaning your property could (and usually did) have widely varied appraised values for the school district, the county, the city, and other taxing entities.

The Appraisal District is governed by a six-member board of directors. Five members who appointed by the taxing entities who are entitled to vote and the county tax assessor/collector who serves as a non-voting member. They are responsible for setting policies and for hiring the Chief Appraiser. The Chief Appraiser is responsible for managing the District's administrative and appraisal operations. The Board of Directors approves and reviews the budget and expenditures over the course of each fiscal year. Additionally, they appoint the Appraisal Review Board (ARB) and the Agricultural Advisory Board (AAB).

General Information

Ad Valorem Tax System

The property assessment system is a complex and technical profession vital to the financial health of local government. The District's principal task is to identify and appraise all taxable property within its jurisdiction and administer exemptions. Currently, the District maintains an appraisal roll with taxable property within San Jacinto County's territory, which collectively creates a tax base that taxing jurisdictions utilize to collect their revenue for daily operations and public services. The District is funded by the taxing jurisdictions based on the amount of taxes levied in each taxing unit.

The Texas Property Tax Code requires appraisal districts to appraise all property whether residential, commercial, or business personal property at its fair market value as of January 1st. The District determines the market value of a property using mass appraisal standards and techniques which comply with the 2018-2019 Edition of Uniform Standards of Professional Appraisal Practices (USPAP). The same appraisal methods and techniques shall be used in appraising the same or similar kinds of property.

Appraiser Requirement

Appraisers hired by the District, are subject to requirements set by the Property Taxation Professional Certification Act (Act) which was passed by the 68th Legislature. Appraisers are required to register with the Texas Department of Licensing and Regulation before performing appraisals. The Act requires appraisers to successfully complete a series of educational courses towards certification and designation as a Registered Professional Appraiser (RPA). In order to obtain an RPA designation, appraisers must effectively complete the course requirements within five years from the date of registration. Once an appraiser has certified as an RPA they must recertify on a biannual basis. Each two-year recertification period must include no less than 30 hours of continuing education credit (CE), and must include two hours of ethics training, seven hours of USPAP and a law and rule update course set by the state legislature. The District currently employs 5 certified RPA's.

Types and Use of Properties

All property in the District's records is classified and assigned to one property category as established by the Comptroller's office. Listed below are each property category and the type of property found within each category. The additional charts detail the number of parcels in the major categories in San Jacinto County and the parcel count by taxing jurisdiction.

A	Real Property: Single-Family Residential	9,136
B	Real Property: Multifamily Residential	9
C1	Vacant Lots	13,112
D1	Qualified Open-Space Land	3,020
D2	Improvements on Qualified Open Space	321
E	Rural Land, Non-Qualified Open Space	9,160
F1	Real Property: Commercial	578
F2	Industrial and Manufacturing Real	5
G1	Real Property: Oil, Gas and Other Minerals	3,776
J1	Water Systems	5
J2	Gas Distribution System	3
J3	Electric Company (Including Co-Op)	21
J4	Telephone Company (Including Co-Op)	22
J5	Railroad	3
J6	Pipelines	58
J7	Cable Television Company	11
J8	Other Utilities	5
J9	Railroad Rolling Stock	1
L1	Personal Property: Commercial	531
L2	Industrial and Manufacturing Personal Property	91
M1	Mobile Homes	2,100
O	Real Property: Residential Inventory	779
S	Special Inventory	2
X	Totally Exempt Property	2,285

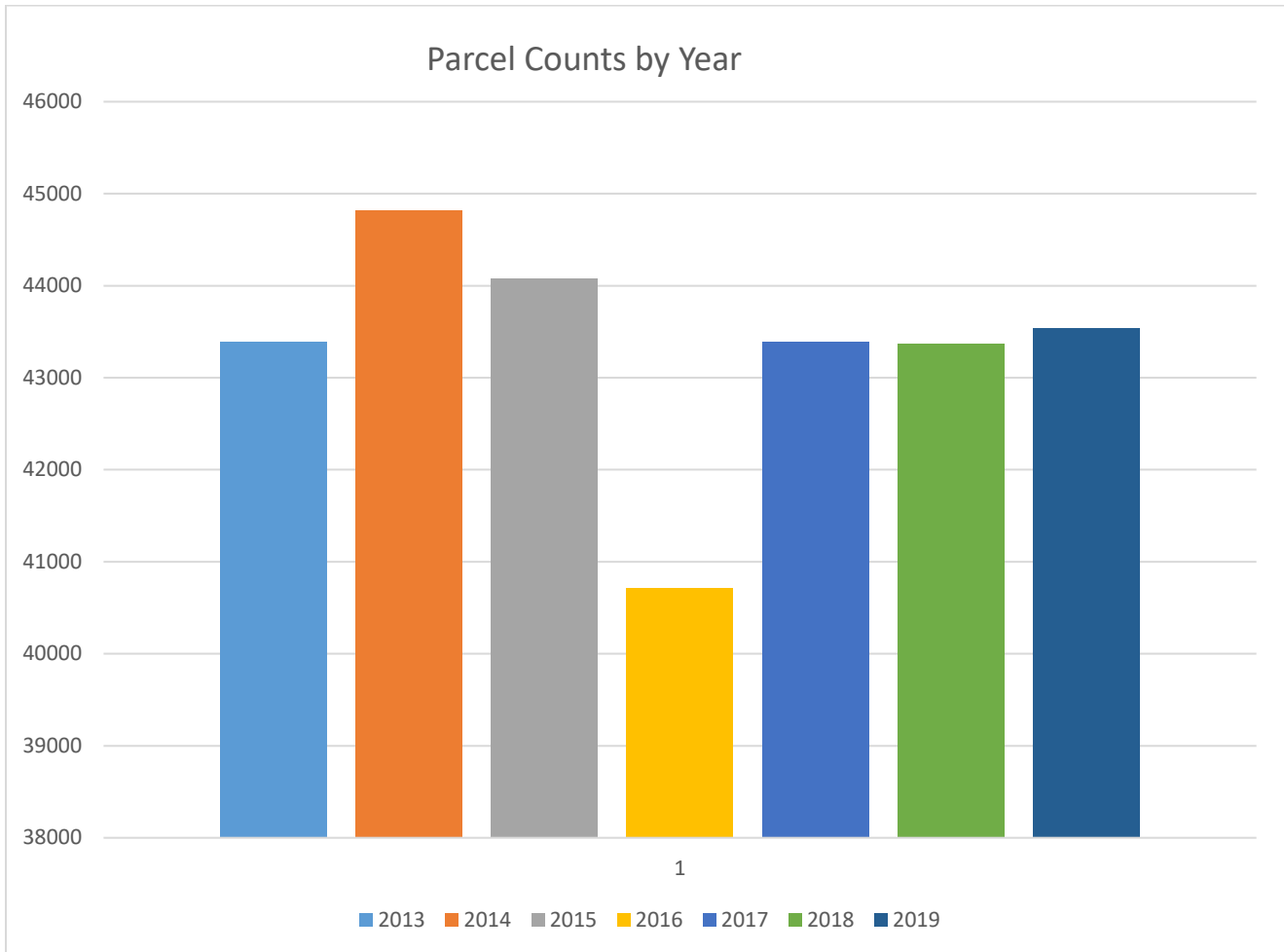
(Some parcels will fall into multiple categories)

Taxing Entities	2019 Total Parcels
San Jacinto County	43,541
San Jacinto County Special Road & Bridge	43,541
San Jacinto County Lateral Road	43,541
Emergency Service District	41,391
Lone Star College-Kingwood	667
City of Shepherd	1,838
Coldspring Oakhurst ISD	27,786
Shepherd ISD	12,450
Cleveland ISD	2,665
Willis ISD	671
Waterwood MUD	2,146
Cape Royale MUD	1,630
City of Cleveland	10

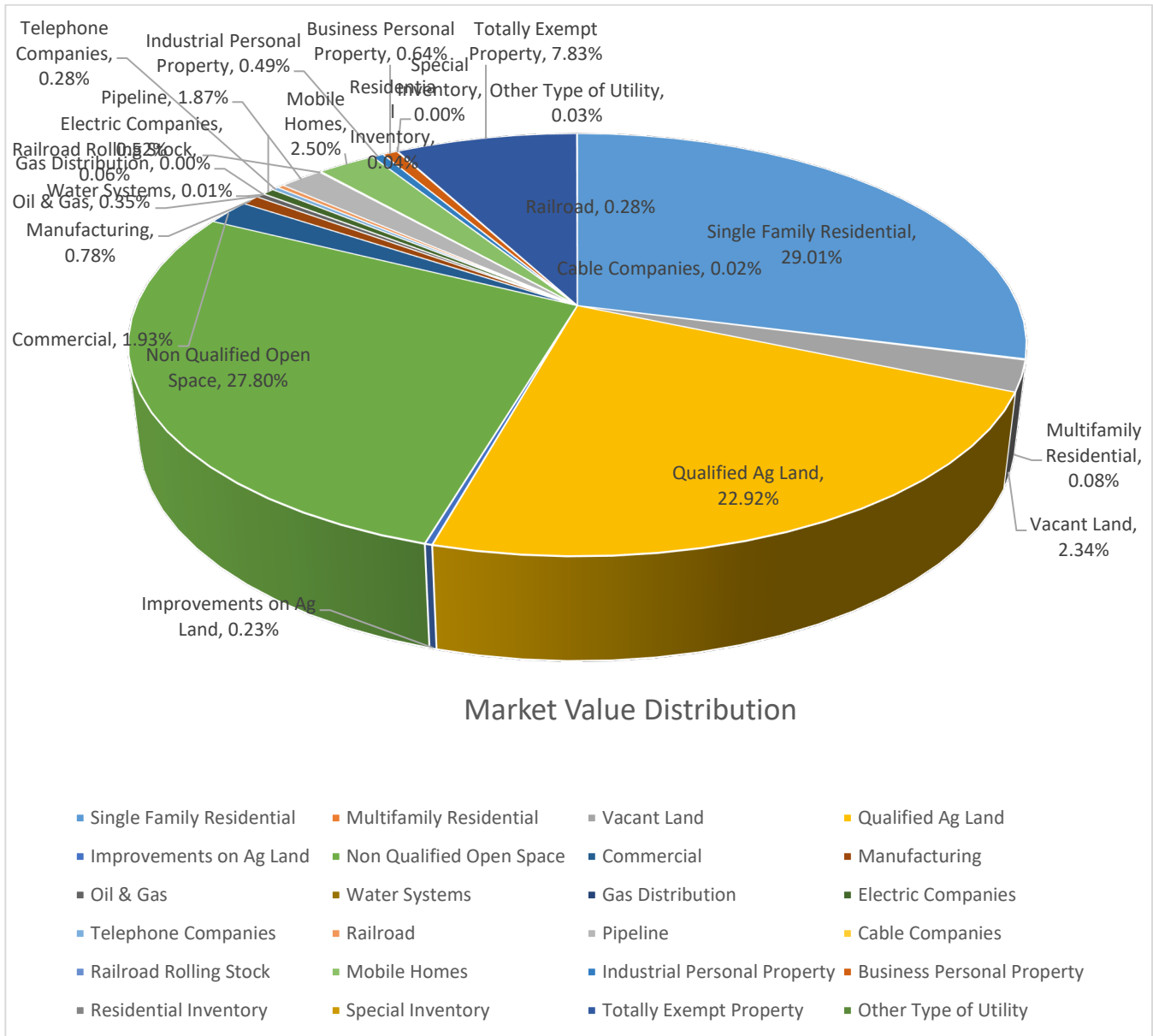
As of Certification* July 2019

Taxable Value by Entity

Taxing Entity	Value
San Jacinto County	\$1,799,624,459
San Jacinto County Special Road & Bridge	\$1,799,805,150
San Jacinto County Lateral Road	\$1,790,339,920
Emergency Service District	\$2,038,715,307
Lone Star College-Kingwood	\$50,444,692
City of Shepherd	\$78,109,309
Coldspring Oakhurst ISD	\$1,192,818,792
Shepherd ISD	\$441,360,840
Cleveland ISD	\$127,537,067
Willis ISD	\$48,345,008
Waterwood MUD	\$56,501,537
Cape Royale MUD	\$201,695,107
City of Cleveland	\$147,846



The 2019 market value distribution by category illustrates that the top three categories are Residential, Qualified Ag Land, Timber & Non-Qualified Open Space. The residential sector represents approximately 29.01 % of the District’s market value.



2018-2019 Category Increases/Decreases

Category	2018	2019	Increase/Decrease
Single Family Residential	\$897,603,931	\$996,334,381	11.00%
Multifamily Residential	\$2,432,855	\$2,640,643	8.54%
Vacant Land	\$80,049,171	\$80,494,464	0.56%
Qualified Ag Land	\$743,299,878	\$786,934,806	5.87%
Imps on Qualified Ag Land	\$6,040,205	\$7,909,531	30.95%
Non-Qualified Ag Land	\$851,644,486	\$954,538,168	12.08%
Commercial	\$60,866,662	\$66,157,075	8.69%
Manufacturing	\$26,203,600	\$26,625,630	1.61%
Oil Gas & Minerals	\$13,227,902	\$12,111,176	-8.44%
Water Systems	\$432,020	\$508,050	17.60%
Gas Distribution System	\$74,720	\$80,940	8.32%
Electric Companies	\$16,277,720	\$17,730,430	8.92%
Telephone Companies	\$9,682,730	\$9,530,650	-1.57%
Railroad	\$9,317,350	\$9,682,450	3.92%
Pipeline	\$50,262,120	\$64,350,030	28.03%
Cable Company	\$643,490	\$660,720	2.68%
Other Type of Utility	\$908,710	\$866,190	-4.68%
Railroad Rolling Stock	\$2,010,260	\$2,030,410	1.00%
Commercial Personal Property	\$20,275,170	\$21,988,070	8.45%
Industrial Personal Property	\$16,906,070	\$16,759,830	-0.87%
Mobile Homes	\$56,144,677	\$85,979,340	53.14%
Residential Inventory	\$1,177,210	\$1,216,300	3.32%
Special Inventory	\$17,790	\$9,660	-45.70%
Totally Exempt Property	\$249,171,403	\$268,848,038	7.90%
Totals	\$3,113,761,420	\$3,433,986,982	10.28%

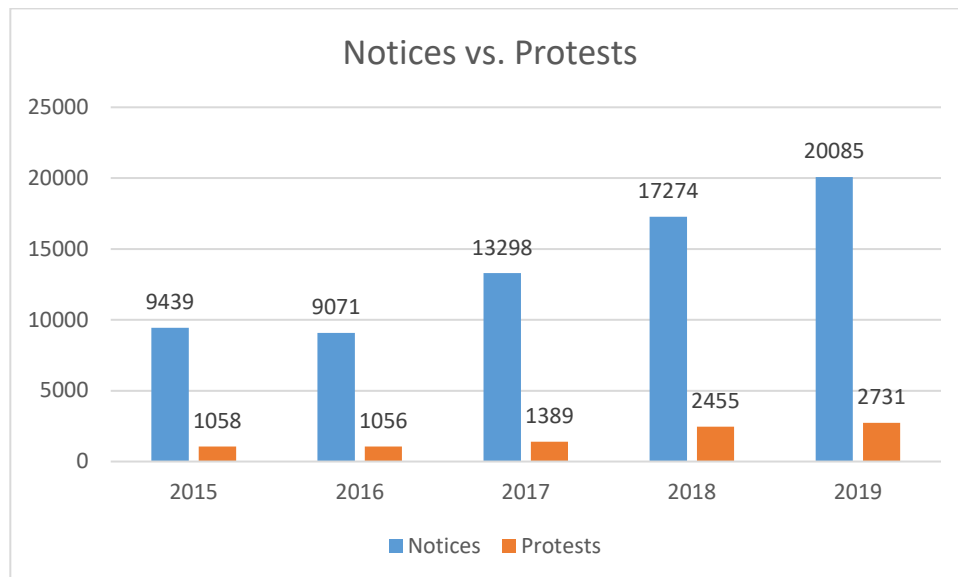
The primary reason for most increases was due to the updating of the District's cost schedules & land tables.

The District measures the appraisal level and uniformity of residential properties using appraisal to sale ratio of arms-length sales. The appraisal to sales ratio is calculated by dividing the appraised value by the sales price of the property. Appraisal level statistics include the calculation of the mean, median and aggregate (weighted) mean of the appraisal to sales ratio of the sample population of qualified sales.

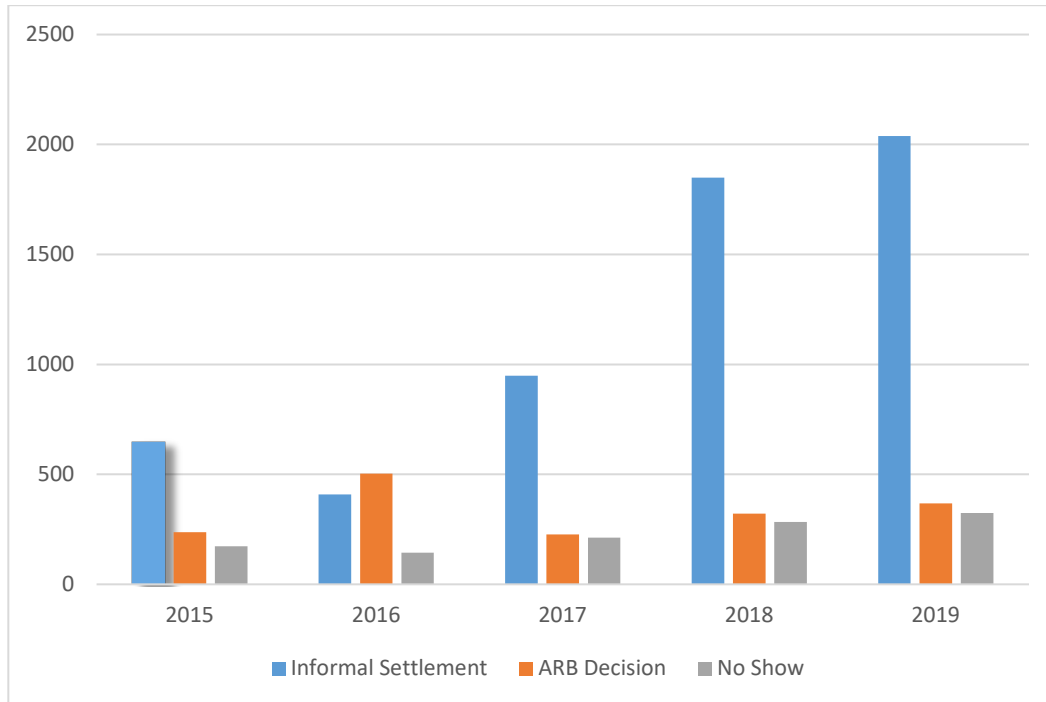
The Chief Appraiser submitted preliminary totals for each entity to the Appraisal Review Board (ARB) on May 14th, 2019 thereby initiating the of the equalization (protest) phase.

Appeals

The number of protests filed during a typical protest period, which extends from May through July, has averaged approximately 1740 cases. Protests filed for 2019 are about 13 percent of the notices mailed, with District staff typically resolving approximately 75 percent of these cases. The ARB hears approximately 13 percent of the cases filed, and any remaining cases are the result of property owners failing to appear at scheduled hearings. The graphs and charts below demonstrate a five-year comparison of the number of protests filed in relation to the number of notices mailed and the outcome of real property protests.



Property Protest Resolution



In 2019 the number of notices of appraised value and protest increased from 2018, but the percentage of protest to notices ratio went down. 2018 14.21% vs. 2019 13.59%

The overall value changes from protests has also decreased from 2018 (6.8551%) to 2019 (5.5253%). The chart below reflects a five-year history of protested values, value reductions, settled values and Appraisal Review Board changes.

5-year History of Notices and Appeals

2015	# of protest	Beginning Value	Final Value	Change	PCT Change
No Show	173	\$23,964,510	\$23,964,510	\$0	0
InfWD	413	\$87,452,061	\$87,452,061	\$0	0
InfWC	235	\$45,068,497	\$37,832,685	\$7,235,812	16.0551
ARBNC	137	\$34,566,470	\$34,566,470	\$0	0
ARBWC	100	\$27,131,930	\$25,279,810	\$1,852,120	6.8263
Arbitrate NC	8	\$4,020,380	\$4,020,380	\$0	0
Arbitrate WC	8	\$5,473,190	\$4,707,048	\$766,142	13.9981%
Total	1058	\$218,183,468	\$209,095,536	\$9,854,074	4.5164%
*Notices Sent	9439				
2016	# of protest	Beginning Value	Final Value	Change	PCT Change
No Show	144	\$19,075,430	\$19,075,430	\$0	0
InfWD	325	\$86,375,200	\$86,375,200	\$0	0
InfWC	409	\$83,297,077	\$70,443,095	\$12,853,982	15.4315
ARBNC	122	\$35,884,410	\$35,884,410	\$0	0
ARBWC	56	\$14,847,845	\$12,843,525	\$2,004,320	13.50%
Total	1056	\$239,479,962	\$224,621,660	\$14,858,302	6.2044%
*Notices Sent	9071				
2017	# of protest	Beginning Value	Final Value	Change	PCT Change
No Show	213	\$30,712,160	\$30,712,160	\$0	0
InfWD	480	\$86,375,200	\$86,375,200	\$0	0
InfWC	469	\$94,138,774	\$80,648,683	\$13,490,091	14.33%
ARBNC	144	\$43,123,970	\$43,123,970	\$0	0
ARBWC	83	\$14,642,350	\$12,654,520	\$1,987,830	13.58%
Total	1389	\$268,992,454	\$253,514,533	\$15,477,921	5.7540%
*Notices Sent	13,298				
2018	# of protest	Beginning Value	Final Value	Change	PCT Change
No Show	284	\$44,608,383	\$44,608,383	\$0	0
Informals	1850	\$396,405,526	\$365,541,664	\$30,863,862	7.79%
ARBNC	155	\$33,531,040	\$33,531,040	\$0	0
ARBWC	166	\$31,773,740	\$27,929,180	\$3,844,560	12.10%
Total	2455	\$506,318,689	\$471,610,267	\$34,708,422	6.8551%
*Notices Sent	17,274				
2019	# of protest	Beginning Value	Final Value	Change	PCT Change
No Show	324	\$43,233,192	\$43,233,192	\$0	0
Informals	2039	\$348,329,399	\$325,297,078	\$23,032,321	6.61%
ARBNC	284	\$35,355,672	\$35,355,672	\$0	0
ARBWC	84	\$15,109,416	\$13,718,336	\$1,391,080	9.21%
Total	2731	\$442,027,679	\$417,604,278	\$24,423,401	5.5253%
*Notices Sent	20,085				

Ratio Study Analysis

County Wide Sales Ratios 2018-2019				
Sale Type	Number of Sales	Weighted Mean	Avg Mean	Median
Improved Property	314	0.9821	0.9981	0.9954
Vacant Land	207	1.14	0.9877	0.9942
Grand Totals	521	1.0249	0.9914	0.9947

Residential Ratio by School District				
School District	Number of Sales	Weighted Mean	Avg Mean	Median
Cleveland ISD	23	0.9888	0.9737	0.9961
Coldspring-Oakhurst COISD	249	0.986	1.006	0.9978
Shepherd ISD	42	0.9868	0.9934	0.9989
Willis ISD	N/A	N/A	N/A	N/A

Vacant Land Ratio by School District				
School District	Number of Sales	Weighted Mean	Avg Mean	Median
Cleveland ISD	8	1.08	0.9278	0.9969
Coldspring-Oakhurst COISD	164	1.16	0.9908	0.9945
Shepherd ISD	35	1.003	0.9688	0.9897
Willis ISD	N/A	N/A	N/A	N/A
Not enough sales in Willis ISD to be valid				

Exemptions and Value Loss

The District is responsible for administering exemption services to property owners. An exemption reduces taxable value on a property, which in turn decreases the property owner’s tax burden. Cumulatively, the total loss due to exemptions and total exempt properties is **\$2,686,121,743** of market value. The tables below list the types of exemptions available to property owners, the taxable value reduction for each type of exemption from each entity, and the county’s total taxable value loss due to each exemption. Each entity decides whether to offer the local option and adopt a reduction amount.

Homestead Exemption		
Taxing Entity	State Mandated	Local Option
San Jacinto County	0	20%
San Jacinto County Special Road & Bridge	0	20%
San Jacinto County Lateral Road	0	0%
Emergency Service District	0	20%
Lone Star College-Kingwood	0	1%
City of Shepherd	0	20%
Coldspring Oakhurst ISD	25,000	0%
Shepherd ISD	25,000	0%
Cleveland ISD	25,000	0%
Willis ISD	25,000	0%
Waterwood MUD	0	20%
Cape Royale MUD	0	20%

Over 65 Exemption		
Taxing Entity	State Mandated	Local Option
San Jacinto County	0	15,000
San Jacinto County Special Road & Bridge	0	15,000
San Jacinto County Lateral Road	0	15,000
Emergency Service District	0	15,000
Lone Star College-Kingwood	0	75,000
City of Shepherd	0	5,000
Coldspring Oakhurst ISD	10,000	0
Shepherd ISD	10,000	0
Cleveland ISD	10,000	0
Willis ISD	10,000	0
Waterwood MUD	0	3,000
Cape Royale MUD	0	10,000

Disabled Person		
Taxing Entity	State Mandated	Local Option
San Jacinto County	0	0
San Jacinto County Special Road & Bridge	0	0
San Jacinto County Lateral Road	0	0
Emergency Service District	0	0
Lone Star College-Kingwood	0	75,000
City of Shepherd	0	0
Coldspring Oakhurst ISD	10,000	0
Shepherd ISD	10,000	0
Cleveland ISD	10,000	0
Willis ISD	10,000	
Waterwood MUD	0	3,000
Cape Royale MUD	0	10,000

Disabled Veterans*		
	State Mandated	Percent Disability
Disabled Veteran		
DV1	5,000	10-29%
DV2	7,500	30-49%
DV3	10,000	50-69%
DV4	12,000	70-100%
DV Homestead	Totally Exempt	100%

*Amount applies to each Taxing Entity

Value Loss by Exemption Breakdown

City of Cleveland

Exemption	Count	Local	State	Total
HS	1	5,000	0	5,000
	Totals	5000	0	5000

City of Shepherd

Exemption	Count	Local	State	Total
DP	12	0	0	0
DV2	2	0	15,000	15,000
DV3	2	0	10,000	10,000
DV4	16	0	140,756	140,756
DVHS	4	0	502,007	502,007
EX	161	0	35,271,741	35,271,741
EX-XL	3	0	171,860	171,860
EX-XN	4	0	100,631	100,631
EX-XV	15	0	1,901,960	1,901,960
EX366	7	0	1,720	1,720
HS	398	8,193,433	0	8,193,433
OV65	138	586,622	0	586,622
OV65S	15	72,140	0	72,140
	Totals	8852195	38115675	46967870

Emergency Services District

Exemption	Count	Local	State	Total
DV1	27	0	147600	147600
DV1S	2	0	10000	10000
DV2	23	0	166500	166500
DV3	28	0	224546	224546
DV4	238	0	2134885	2134885
DV4S	9	0	88620	88620
DVHS	170	0	21724999	21724999
EX	600	0	203854300	203854300
EX-XD	1	0	42980	42980
EX-XI	5	0	8007570	8007570
EX-XJ	1	0	476430	476430
EX-XL	3	0	171860	171860
EX-XN	24	0	2813270	2813270
EX-XR	14	0	414180	414180
EX-XU	1	0	192710	192710
EX-XV	193	0	48835464	48835464
EX-XV (Prorated)	23	0	162725	162725
EX366	1352	0	87455	87455
HS	7074	177,066,315	0	177,066,315
OV65	3180	41,779,808	0	41,779,808
OV65S	237	3,177,978	0	3,177,978
PC	1	4,461,590	0	4,461,590
	Totals	226485691	289556094	516041785

San Jacinto County

Exemption	Count	Local	State	Total
DP	289	0	0	0
DV1	28	0	150390	150390
DV1S	2	0	10000	10000
DV2	25	0	181500	181500
DV3	29	0	227316	227316
DV4	242	0	2174081	2174081
DV4S	10	0	100620	100620
DVHS	174	0	22507339	22507339
EX	603	0	203938400	203938400
EX-XD	1	0	42980	42980
EX-XI	5	0	8007570	8007570
EX-XJ	1	0	476430	476430
EX-XL	3	0	171860	171860
EX-XN	24	0	2813270	2813270
EX-XR	14	0	414180	414180
EX-XU	1	0	192710	192710
EX-XV	252	0	52302634	52302634
EX-XV (Prorated)	29	0	240349	240349
EX366	1352	0	87455	87455
HS	7240	183473628	0	183473628
OV65	3278	43157308	0	43157308
OV65S	244	3282978	0	3282978
PC	1	4461590	0	4461590
Totals		234375504	294039084	528414588

Lone Star College

Exemption	Count	Local	State	Total
DP	8	314708	0	314708
DV1	1	0	5000	5000
DV1S	1	0	5000	5000
DV2	1	0	12000	12000
DV3	3	0	30000	30000
DV4	2	0	12000	12000
DVHS	3	0	300600	300600
EX	8	0	2259600	2259600
EX-XV	4	0	383985	383985
EX366	3	0	990	990
HS	186	735194	0	735194
OV65	67	4190739	0	4190739
OV65S	4	225726	0	225726
	Totals	5466367	3009175	8475542

Cape Royale MUD

Exemption	Count	Local	State	Total
DP	2	20000	0	20000
DV2	1	0	7500	7500
DV4	9	0	90000	90000
DV4S	1	0	12000	12000
DVHS	5	0	1162954	1162954
EX	26	0	1445360	1445360
EX-XN	10	0	548364	548364
EX-XR	2	0	5500	5500
EX-XV (Prorated)	4	0	16681	16681
EX366	3	0	1217	1217
HS	244	13672578	0	13672578
OV65	155	1485000	0	1485000
OV65S	8	70000	0	70000
	Totals	15247578	3289576	18537154

Waterwood MUD

Exemption	Count	Local	State	Total
DP	3	9000	0	9000
DV1	1	0	2790	2790
DV2	2	0	15000	15000
DV3	1	0	2770	2770
DV4	4	0	36000	36000
DV4S	1	0	12000	12000
DVHS	4	0	782340	782340
EX	3	0	84100	84100
EX-XN	1	0	58441	58441
EX-XV	59	0	3467170	3467170
EX-XV (Prorated)	6	0	77624	77624
HS	165	6332344	0	6332344
OV65	98	275500	0	275500
OV65S	7	21000	0	21000
Totals		6637844	4538235	11176079

Special Road and Bridge

Exemption	Count	Local	State	Total
DP	289	0	0	0
DV1	28	0	150390	150390
DV1S	2	0	10000	10000
DV2	25	0	181500	181500
DV3	29	0	227316	227316
DV4	242	0	2135694	2135694
DV4S	10	0	100620	100620
DVHS	174	0	21059912	21059912
EX	603	0	203938400	203938400
EX-XD	1	0	42980	42980
EX-XI	5	0	8007570	8007570
EX-XJ	1	0	476430	476430
EX-XL	3	0	171860	171860
EX-XN	24	0	2813270	2813270
EX-XR	14	0	414180	414180
EX-XU	1	0	192710	192710
EX-XV	252	0	52302634	52302634
EX-XV (Prorated)	29	0	240349	240349
EX366	1352	0	87455	87455
HS	7240	183481978	0	183481978
OV65	3278	44634772	0	44634772
OV65S	244	3282978	0	3282978
PC	1	4461590	0	4461590
Totals		235861318	292553270	528414588

Lateral Road

Exemption	Count	Local	State	Total
DP	289	723766	0	723766
DV1	28	0	150390	150390
DV1S	2	0	10000	10000
DV2	25	0	181500	181500
DV3	29	0	227316	227316
DV4	242	0	2135694	2135694
DV4S	10	0	100620	100620
DVHS	174	0	21059912	21059912
EX	603	0	203938400	203938400
EX-XD	1	0	42980	42980
EX-XI	5	0	8007570	8007570
EX-XJ	1	0	476430	476430
EX-XL	3	0	171860	171860
EX-XN	24	0	2813270	2813270
EX-XR	14	0	414180	414180
EX-XU	1	0	192710	192710
EX-XV	252	0	52302634	52302634
EX-XV (Prorated)	29	0	240349	240349
EX366	1352	0	87455	87455
HS	7240	183421716	9445131	192866847
OV65	3278	44634772	0	44634772
OV65S	244	3282978	0	3282978
PC	1	4461590	0	4461590
Totals		236524822	301998401	538523223

Cleveland ISD

Exemption	Count	Local	State	Total
DP	38	0	302377	302377
DV1	2	0	10000	10000
DV2	2	0	15000	15000
DV3	3	0	10000	10000
DV4	19	0	151510	151510
DV4S	1	0	12000	12000
DVHS	19	0	2287790	2287790
EX	16	0	16767850	16767850
EX-XN	2	0	47604	47604
EX-XV	10	0	481835	481835
EX366	327	0	18325	18325
HS	605	0	13870247	13870247
OV65	222	543748	1854364	2398112
OV65S	17	44751	149171	193922
	Totals	588499	35978073	36566572

Coldspring-Oakhurst CISD

Exemption	Count	Local	State	Total
DP	145	0	1081148	1081148
DV1	20	0	90669	90669
DV1S	1	0	5000	5000
DV2	15	0	109500	109500
DV3	15	0	126570	126570
DV4	160	0	1354959	1354959
DV4S	9	0	83091	83091
DVHS	116	0	12957908	12957908
EX	347	0	115586170	115586170
EX-XD	1	0	42980	42980
EX-XI	5	0	8007570	8007570
EX-XJ	1	0	476430	476430
EX-XN	20	0	2220222	2220222
EX-XR	14	0	414180	414180
EX-XU	1	0	192710	192710
EX-XV	196	0	46997174	46997174
EX-XV (Prorated)	28	0	232797	232797
EX366	254	0	22044	22044
HS	4492	0	101709583	101709583
OV65	2321	0	19212221	19212221
OV65S	158	0	1427464	1427464
	Totals	0	312350390	312350390

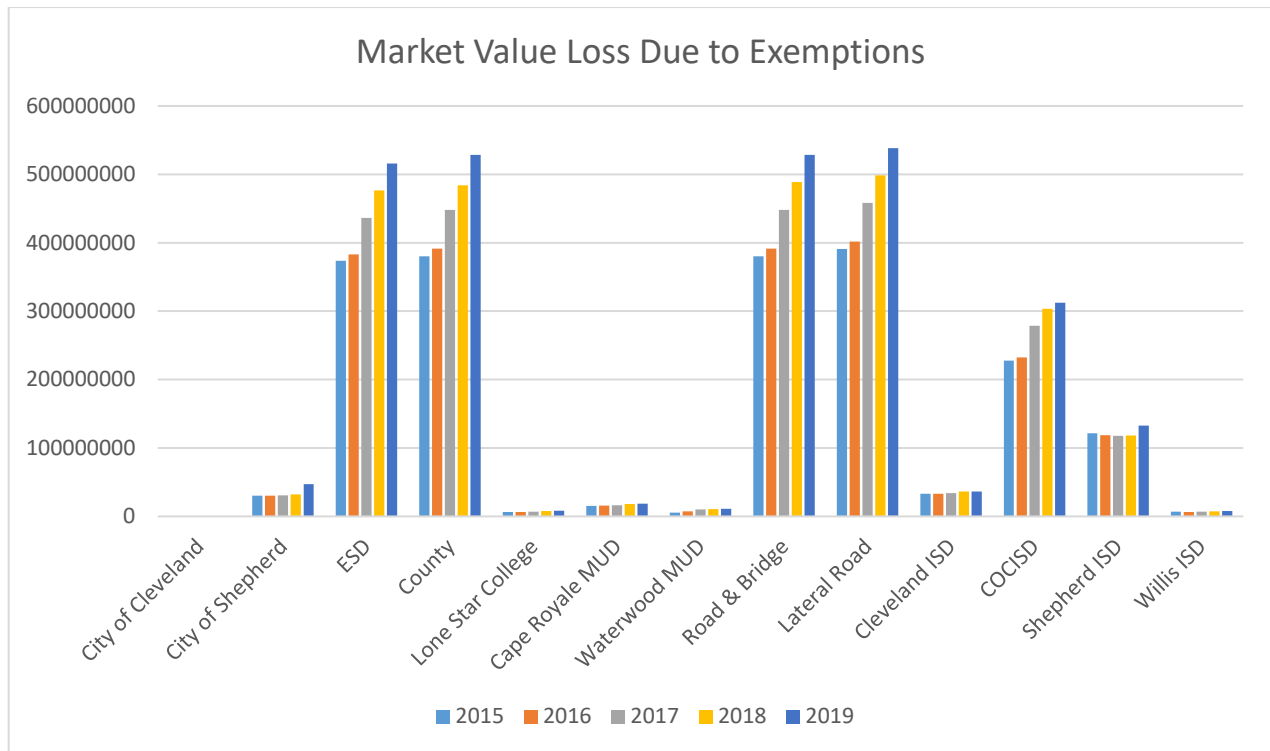
Shepherd ISD

Exemption	Count	Local	State	Total
DP	98	0	683070	683070
DV1	5	0	23020	23020
DV2	7	0	45000	45000
DV3	8	0	45546	45546
DV4	61	0	501851	501851
DVHS	36	0	3521686	3521686
EX	232	0	69324780	69324780
EX-XL	3	0	171860	171860
EX-XN	12	0	545444	545444
EX-XV	42	0	4439640	4439640
EX-XV (Prorated)	1	0	7552	7552
EX366	651	0	53016	53016
HS	1955	0	43045029	43045029
OV65	668	0	5334806	5334806
OV65S	65	0	475558	475558
PC	1	4461590	0	4461590
	Totals	4461590	128217858	132679448

Willis ISD

Exemption	Count	Local	State	Total
DP	8	0	50000	50000
DV1	1	0	5000	5000
DV1S	1	0	5000	5000
DV2	1	0	12000	12000
DV3	3	0	30000	30000
DV4	2	0	12000	12000
DVHS	3	0	275600	275600
EX	8	0	2259600	2259600
EX-XV	4	0	383985	383985
EX366	3	0	990	990
HS	187	0	4299723	4299723
OV65	67	0	602466	602466
OV65S	4	0	38140	38140
	Totals	0	7974504	7974504

The graph below illustrates a five-year history of **market value** loss due to all exemptions and total exempt properties by entity.
(in Millions)



The table below summarizes the adopted tax rates for each of the taxing jurisdictions the appraisal district serves. The tax rates are normally adopted during the months of August to October of each year.

Entity	Tax Rates		
	M&O	I&S	Total Tax Rate
MUD1 (Cape Royale)	0.44		0.44
CCL (City of Cleveland)	0.5581	0.2119	0.77
CSH (City of Shepherd)	0.2117		0.2456
SCL (Cleveland ISD)	0.97	0.375	1.345
SCS (Coldspring ISD)	0.97	0.1021	1.0721
ESD (Emergency Service District)	0.10		0.10
RLR (Lateral Road)	0.10909	0.00799	0.11708
JNH (Lone Star College)	0.08	0.0278	0.1078
GSJ (San Jacinto County)	0.43214	0.03656	0.4687
SSH (Shepherd ISD)	1.06835	0.225	1.29335
RDB (Road and Bridge)	0.0459		0.0459
MUD2 (Waterwood)	0.5	0.34	0.84
SWI (Willis ISD)	0.97	0.30	1.27

**Bills Passed the 2019 Regular Session of the 86th Texas Legislature
Pertaining to Appraisal Districts and Property Taxes**

(link provided to read the bill in its entirety)

Link to Legislation
https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB812
https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB1802 https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB3348
https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB2650
https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB443
https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB3384
https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB2179
https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB1876
https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB2083
https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB1494
https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB2159
https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB1652
https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB1642
https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB2446

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB662>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB1943>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB1409>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB1743>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB58>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB3143>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB1060>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB380>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB3>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB861>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB1883>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB1856>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB73>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB489>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB2590>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB3001>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB239>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB2826>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB4170>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB2>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB1313>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB1815>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB2060>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB1254>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB1526>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB2441>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB2859>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HJR95>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB579>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB492>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HJR34>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=SB2531>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&Bill=HB1885>

<https://capitol.texas.gov/BillLookup/Actions.aspx?LegSess=86R&Bill=HB639>



Mission Statement

The mission of the San Jacinto County Appraisal District is to serve the citizens courteously and efficiently, property owners and taxing units of San Jacinto County with the highest standards of professionalism, integrity, and respect. We will uphold these standards by timely producing an accurate, complete, and equitable appraisal roll in compliance with the laws of the State of Texas.

We expect excellence in the services that we provide and recognize that excellence shall be achieved through individual and team effort on the part of well-trained, motivated personnel. Accordingly, we are committed to creating and maintaining a work environment that provides and supports innovation and change that is essential to effectively perform in a constantly changing society.

We are also committed to earn and keep the public's trust and confidence in the work we perform, striving to provide quality services and demonstrating a professional attitude.

The San Jacinto County Appraisal District's goals are:

- Appraiser property at market value in a fair, equal, and uniform manner, adhering to the Texas Property Tax Code, USPAP, and generally accepted appraisal standards.
- Administer exemptions and special use valuation in a fair, equal, and uniform manner.
- Be diligent and proficient in maintaining records on valuation, deed changes, and mapping.
- Operate at the least expense to taxpayers without compromising quality.
- Provide excellent customer service that is accessible, responsive, and transparent.

A message from the Chief Appraiser:

It has been my pleasure to present to you the 2019 annual report on the operations of the district.

My staff and I are dedicated to providing excellent customer service, accurate and timely appraisal services resulting in fair and equitable treatment for all of San Jacinto County taxpayers.

We thank you for reviewing this Annual Report and I hope that it has been resourceful information and you have gained some insight into the Appraisal District's operations.

Sincerely,

Sherri Schell

Chief Appraiser