

# **San Jacinto County Appraisal District**



**2020  
ANNUAL  
REPORT**

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## **Introduction**

This report serves as the official annual operations report for the year 2020 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 2020 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](http://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 1<sup>st</sup>. The District determines the market value of a property using mass appraisal standards and techniques which comply with the 2020-2021 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 68<sup>th</sup> 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). 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 .....	9,274
B	Real Property: Multifamily Residential.....	9
C1	Vacant Lots .....	12731
D1	Qualified Open-Space Land.....	3,011
D2	Improvements on Qualified Open Space .....	632
E	Rural Land, Non-Qualified Open Space.....	9,305
F1	Real Property: Commercial .....	577
F2	Industrial and Manufacturing Real .....	5
G1	Real Property: Oil, Gas and Other Minerals .....	3,763
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.....	60
J7	Cable Television Company .....	13
J8	Other Utilities.....	7
J9	Railroad Rolling Stock.....	.1
L1	Personal Property: Commercial.....	609
L2	Industrial and Manufacturing Personal Property .....	93
M1	Mobile Homes ....	2,337
O	Real Property: Residential Inventory .....	937
S	Special Inventory.....	2
X	Totally Exempt Property .....	2,845

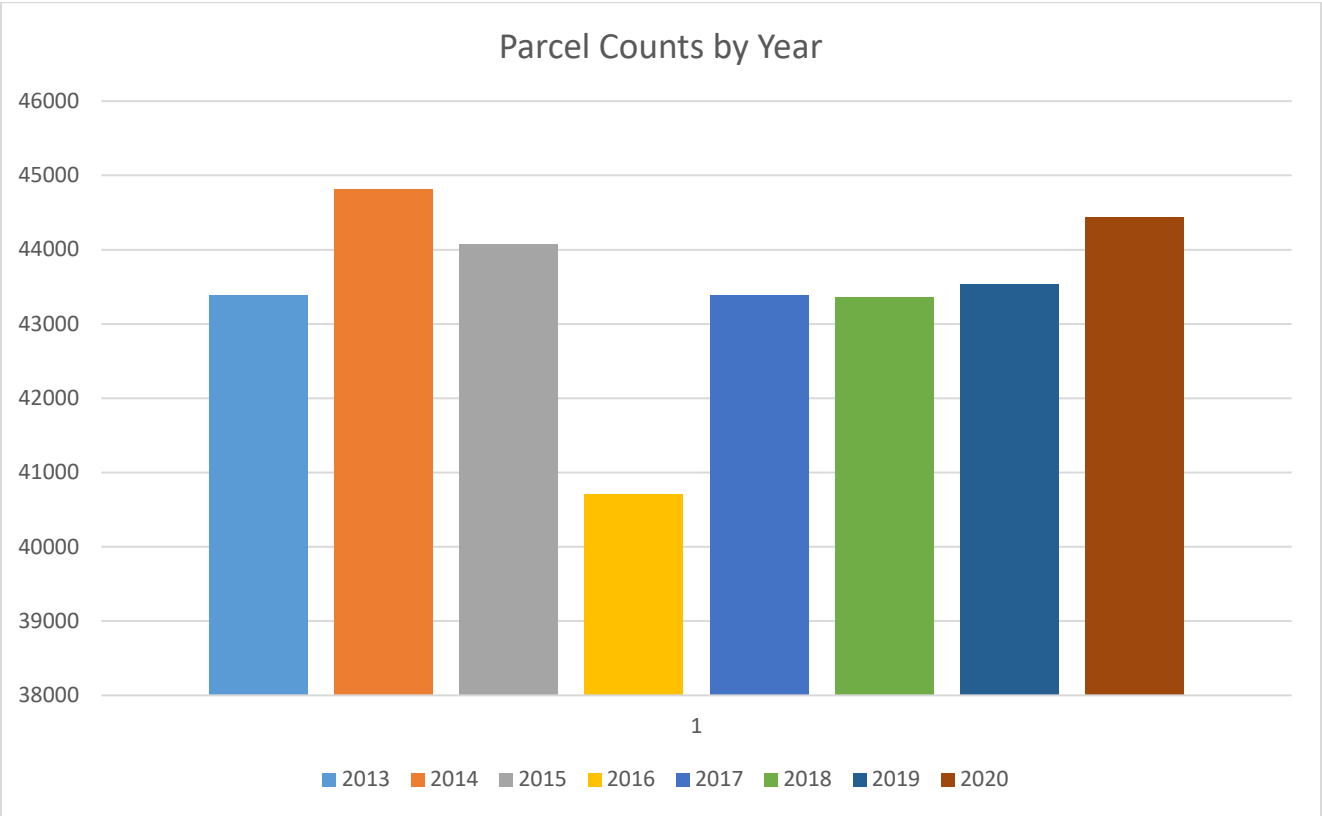
(Some parcels will fall into multiple categories)

<b>Taxing Entities</b>	<b>2020 Total Parcels</b>
<b>San Jacinto County</b>	<b>44,434</b>
<b>San Jacinto County Special Road &amp; Bridge</b>	<b>44,434</b>
<b>San Jacinto County Lateral Road</b>	<b>44,434</b>
<b>Emergency Service District</b>	<b>42,287</b>
<b>Lone Star College-Kingwood</b>	<b>688</b>
<b>City of Shepherd</b>	<b>1,873</b>
<b>Coldspring Oakhurst ISD</b>	<b>28,122</b>
<b>Shepherd ISD</b>	<b>12,769</b>
<b>Cleveland ISD</b>	<b>2,882</b>
<b>Willis ISD</b>	<b>691</b>
<b>Waterwood MUD</b>	<b>2,144</b>
<b>Cape Royale MUD</b>	<b>1,631</b>
<b>City of Cleveland</b>	<b>10</b>

As of Certification\* July 2020

**Taxable Value by Entity**

<b>Taxing Entity</b>	<b>Value</b>
<b>San Jacinto County</b>	<b>\$1,933,826,178</b>
<b>San Jacinto County Special Road &amp; Bridge</b>	<b>\$1,933,767,905</b>
<b>San Jacinto County Lateral Road</b>	<b>\$1,924,486,406</b>
<b>Emergency Service District</b>	<b>\$2,200,276,243</b>
<b>Lone Star College-Kingwood</b>	<b>\$59,212,747</b>
<b>City of Shepherd</b>	<b>\$80,367,080</b>
<b>Coldspring Oakhurst ISD</b>	<b>\$1,290,750,714</b>
<b>Shepherd ISD</b>	<b>\$464,090,188</b>
<b>Cleveland ISD</b>	<b>\$142,290,773</b>
<b>Willis ISD</b>	<b>\$57,013,753</b>
<b>Waterwood MUD</b>	<b>\$63,317,973</b>
<b>Cape Royale MUD</b>	<b>\$208,014,253</b>
<b>City of Cleveland</b>	<b>\$184,606</b>







## 2019-2020 Category Increases/Decreases

Category	2019	2020	Increase/Decrease
Single Family Residential	\$996,334,381	\$1,047,112,381	5.10%
Multifamily Residential	\$2,640,643	\$2,478,567	-6.14%
Vacant Land	\$80,494,464	\$78,997,416	-1.86%
Qualified Ag Land	\$786,934,806	\$781,533,754	-0.69%
Imps on Qualified Ag Land	\$7,909,531	\$15,888,227	100.87%
Non-Qualified Ag Land	\$954,538,168	\$1,016,720,568	6.51%
Commercial	\$66,157,075	\$69,580,803	5.18%
Manufacturing	\$26,625,630	\$26,655,860	0.11%
Oil Gas & Minerals	\$12,111,176	\$8,791,547	-27.41%
Water Systems	\$508,050	\$500,030	-1.58%
Gas Distribution System	\$80,940	\$91,410	12.94%
Electric Companies	\$17,730,430	\$18,246,890	2.91%
Telephone Companies	\$9,530,650	\$9,262,680	-2.81%
Railroad	\$9,682,450	\$10,178,990	5.13%
Pipeline	\$64,350,030	\$99,963,850	55.34%
Cable Company	\$660,720	\$783,610	18.60%
Railroad Rolling Stock	\$2,030,410	\$2,048,220	0.88%
Mobile Homes	\$85,979,340	\$97,691,954	13.62%
Industrial Personal Property	\$16,759,830	\$17,701,380	5.62%
Business Personal Property	\$21,988,070	\$25,225,645	14.72%
Residential Inventory	\$1,216,300	\$1,964,450	61.51%
Special Inventory	\$9,660	\$8,400	-13.04%
Totally Exempt Property	\$268,848,038	\$273,674,179	1.80%
Other Type of Utility	\$866,190	\$1,059,340	22.30%
<b>Totals</b>	<b>\$3,433,120,792</b>	<b>\$3,606,160,151</b>	<b>5.04%</b>

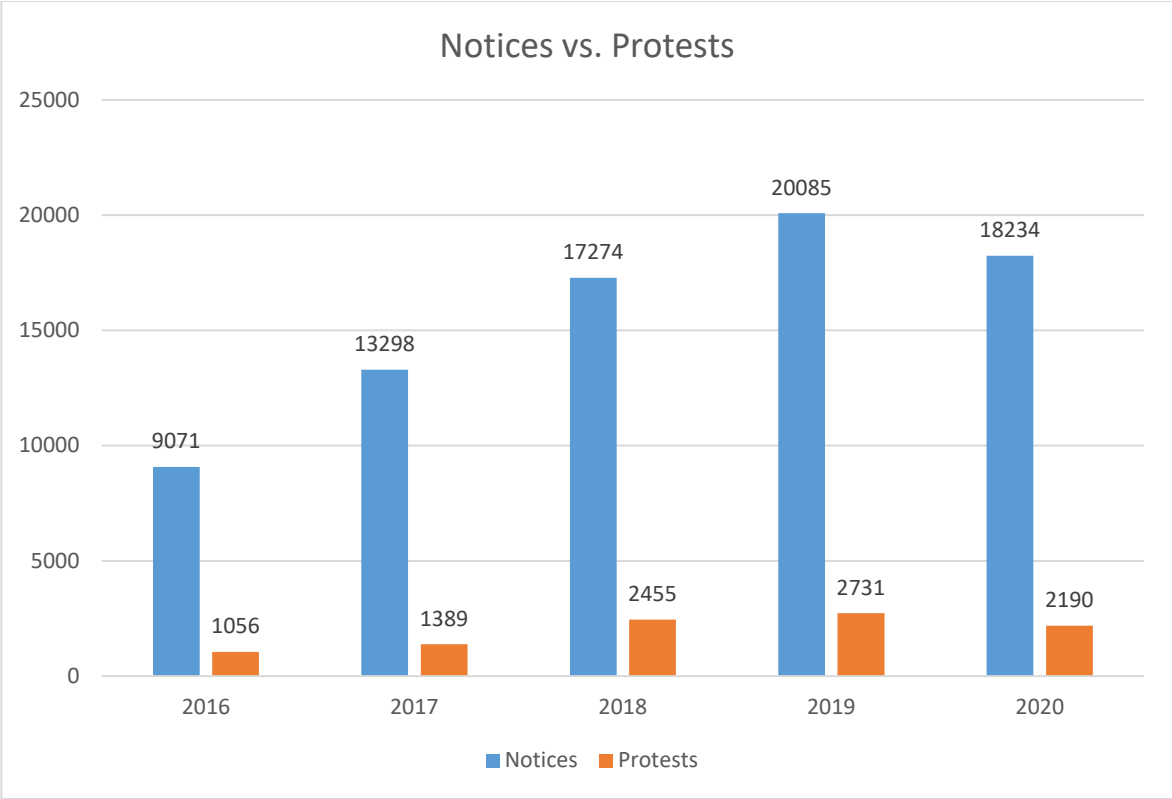
The primary reason for most increases was due to the updating of the District's cost schedules & land tables.

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.

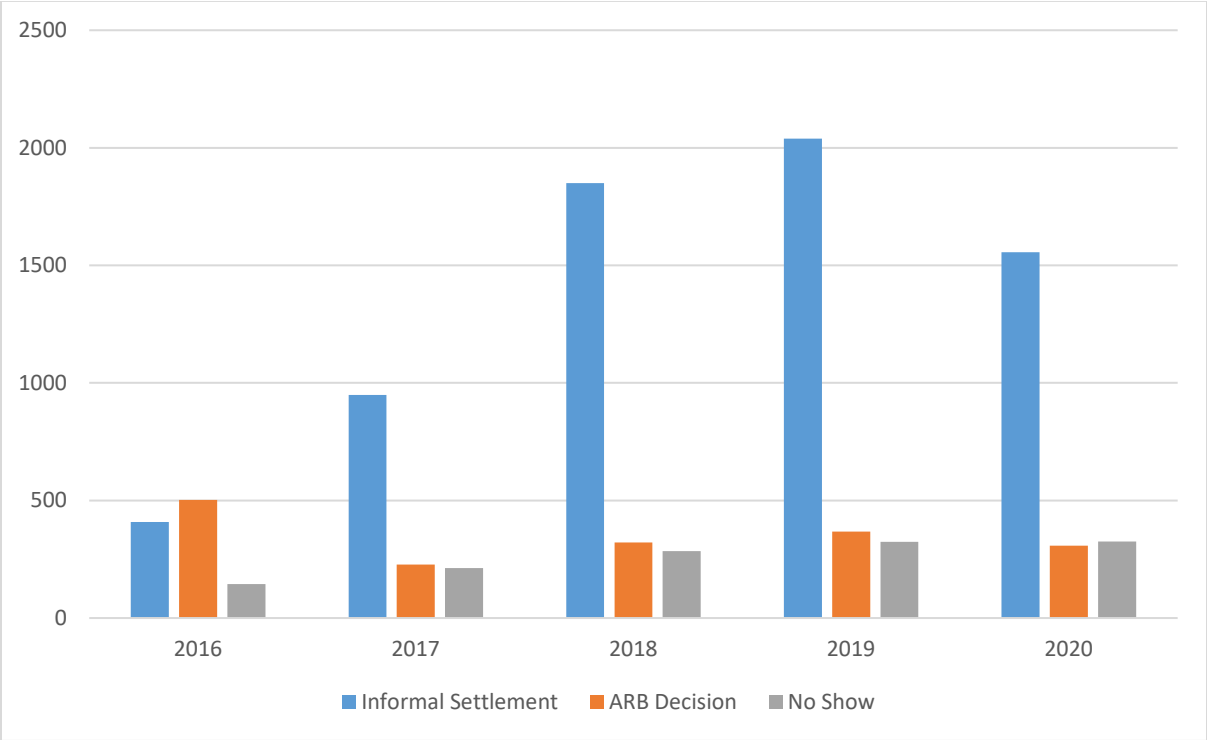
The Chief Appraiser submitted preliminary totals for each entity to the Appraisal Review Board (ARB) on June 1st, 2020 thereby initiating the of the equalization (protest) phase.

**Appeals**

The number of protests filed during a typical protest period, which extends from May through July, has averaged approximately 1965 cases. Protests filed for 2020 are about 12 percent of the notices mailed, with District staff typically resolving approximately 70 percent of these cases. The ARB hears approximately 14 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 2020 the number of notices of appraised value and protest decreased from 2019, and the percentage of protest to notices ratio also went down. 2019 13.59% vs 2020 12.01%

The overall value changes from protests has also decreased from 2019 (5.5253%) to 2020 (5.2639%). 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**

<b>2016</b>	<b># of protest</b>	<b>Beginning Value</b>	<b>Final Value</b>	<b>Change</b>	<b>PCT Change</b>
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				
<b>2017</b>	<b># of protest</b>	<b>Beginning Value</b>	<b>Final Value</b>	<b>Change</b>	<b>PCT Change</b>
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				
<b>2018</b>	<b># of protest</b>	<b>Beginning Value</b>	<b>Final Value</b>	<b>Change</b>	<b>PCT Change</b>
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				
<b>2019</b>	<b># of protest</b>	<b>Beginning Value</b>	<b>Final Value</b>	<b>Change</b>	<b>PCT Change</b>
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				
<b>2020</b>	<b># of protest</b>	<b>Beginning Value</b>	<b>Final Value</b>	<b>Change</b>	<b>PCT Change</b>
No Show	326	\$47,013,377	\$47,013,377	\$0	0
Informals	1556	\$371,643,789	\$348,984,709	\$22,659,080	6.10%
ARBNC	171	\$29,030,150	\$29,030,150	\$0	0
ARBWC	137	\$25,299,980	\$23,061,472	\$2,238,508	8.85%
Total	2190	\$472,987,296	\$448,089,708	\$24,897,588	5.2639%
*Notices Sent	18,234				

**Ratio Study Analysis**

County Wide Sales Ratios for 2020				
Sale Type	Number of Sales	Weighted Mean	Avg Mean	Median
Improved Property	569	1.0069	1.0519	1.0015
Vacant Land	121	1.1847	1.0208	1.0083

Residential Ratio by School District				
School District	Number of Sales	Weighted Mean	Avg Mean	Median
Cleveland ISD	36	1.002	1.0049	1.0182
Coldspring-Oakhurst COISD	440	1.006	1.0654	1.0010
Shepherd ISD	86	0.9984	1.003	0.9988
Willis ISD	7	N/A	N/A	N/A

Vacant Land Ratio by School District				
School District	Number of Sales	Weighted Mean	Avg Mean	Median
Cleveland ISD	6	N/A	N/A	N/A
Coldspring-Oakhurst COISD	86	1.1949	1.0099	1.0027
Shepherd ISD	28	1.091	1.0198	1.0097
Willis ISD	1	N/A	N/A	N/A
Not enough sales in Willis ISD or vacant land in Cleveland ISD, they are included in overall counts				

**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 **\$2,800,599,676** 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.

<b>Homestead Exemption</b>		
<b>Taxing Entity</b>	<b>State Mandated</b>	<b>Local Option</b>
<b>San Jacinto County</b>	<b>0</b>	<b>20%</b>
<b>San Jacinto County Special Road &amp; Bridge</b>	<b>0</b>	<b>20%</b>
<b>San Jacinto County Lateral Road</b>	<b>0</b>	<b>0%</b>
<b>Emergency Service District</b>	<b>0</b>	<b>20%</b>
<b>Lone Star College-Kingwood</b>	<b>0</b>	<b>1%</b>
<b>City of Shepherd</b>	<b>0</b>	<b>20%</b>
<b>Coldspring Oakhurst ISD</b>	<b>25,000</b>	<b>0%</b>
<b>Shepherd ISD</b>	<b>25,000</b>	<b>0%</b>
<b>Cleveland ISD</b>	<b>25,000</b>	<b>0%</b>
<b>Willis ISD</b>	<b>25,000</b>	<b>0%</b>
<b>Waterwood MUD</b>	<b>0</b>	<b>20%</b>
<b>Cape Royale MUD</b>	<b>0</b>	<b>20%</b>
<b>Over 65 Exemption</b>		

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



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

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

\*Amount applies to each Taxing Entity

### Value Loss by Exemption Breakdown

#### City of Shepherd

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	8	0	0	0
DV2	2	0	15,000	15,000
DV3	2	0	0	0
DV4	17	0	162,517	162,517
DVHS	5	0	669,342	669,342
EX	160	0	35,134,401	35,134,401
EX-XG	1	0	216,060	216,060
EX-XL	3	0	173,530	173,530
EX-XN	6	0	183,089	183,089
EX-XV	16	0	2,041,240	2,041,240
EX366	11	0	2,062	2,062
HS	407	9,019,184	0	9,019,184
OV65	150	645,772	0	645,772
OV65S	16	73,687	0	73,687
PC	1	83,030	0	83,030
<b>Totals</b>		<b>9,821,673</b>	<b>38,597,241</b>	<b>48,418,914</b>

## Emergency Services District

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DV1	34	0	164,601	164,601
DV1S	2	0	10,000	10,000
DV2	26	0	184,500	184,500
DV3	34	0	243,562	243,562
DV3S	1	0	0	0
DV4	258	0	2,231,823	2,231,823
DV4S	9	0	90,650	90,650
DVHS	182	0	24,495,995	24,495,995
EX	610	0	206,794,830	206,794,830
EX (Prorated)	3	0	49,510	49,510
EX-XG	2	0	361,260	361,260
EX-XI	5	0	7,870,140	7,870,140
EX-XJ	1	0	481,260	481,260
EX-XL	3	0	173,530	173,530
EX-XN	23	0	2,663,860	2,663,860
EX-XR	14	0	416,340	416,340
EX-XU	1	0	190,150	190,150
EX-XV	219	0	50,789,781	50,789,781
EX-XV (Prorated)	5	0	8,548	8,548
EX366	1,881	0	86,009	86,009
HS	7,260	192,769,834	0	192,769,834
OV65	3,357	42,903,626	0	42,903,626
OV65S	267	3,439,889	0	3,439,889
PC	2	4,544,620	0	4,544,620
	<b>Totals</b>	<b>243,657,969</b>	<b>297,306,349</b>	<b>540,964,318</b>

## San Jacinto County

Exemption	Count	Local	State	Total
DP	281	0	0	0
DPS	1	0	0	0
DV1	35	0	169,601	169,601
DV1S	2	0	10,000	10,000
DV2	28	0	199,500	199,500
DV3	35	0	250,222	250,222
DV3S	1	0	0	0
DV4	262	0	2,270,829	2,270,829
DV4S	9	0	90,650	90,650
DVHS	185	0	25,188,924	25,188,924
EX	621	0	206,919,150	206,919,150
EX (Prorated)	3	0	49,510	49,510
EX-XG	2	0	361,260	361,260
EX-XI	5	0	7,870,140	7,870,140
EX-XJ	1	0	481,260	481,260
EX-XL	3	0	173,530	173,530
EX-XN	23	0	2,663,860	2,663,860
EX-XR	15	0	418,350	418,350
EX-XU	1	0	190,150	190,150
EX-XV	283	0	54,440,831	54,440,831
EX-XV (Prorated)	6	0	19,659	19,659
EX366	1,882	0	86,479	86,479
HS	7,424	199,437,355	0	199,437,355
OV65	3,458	44,328,626	0	44,328,626
OV65S	274	3,544,889	0	3,544,889
PC	2	4,544,620	0	4,544,620
<b>Totals</b>		<b>251,855,490</b>	<b>301,853,905</b>	<b>553,709,395</b>

## Lone Star College

	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	8	352,816	0	352,816
DV1	1	0	5,000	5,000
DV1S	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	3	0	30,000	30,000
DV4	2	0	0	0
DV4S	1	0	12,000	12,000
DVHS	4	0	724,874	724,874
EX	8	0	2,259,600	2,259,600
EX (Prorated)	1	0	45,903	45,903
EX-XV	4	0	554,085	554,085
EX366	5	0	1,050	1,050
HS	183	736,216	0	736,216
OV65	62	3,825,813	0	3,825,813
OV65S	2	136,420	0	136,420
	<b>Totals</b>	<b>5,051,265</b>	<b>3,645,012</b>	<b>8,696,277</b>

## Cape Royale MUD

	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	2	20,000	0	20,000
DV2	1	0	7,500	7,500
DV4	8	0	83,920	83,920
DV4S	1	0	12,000	12,000
DVHS	3	0	868,570	868,570
EX	27	0	1,454,090	1,454,090
EX-XN	10	0	539,715	539,715
EX-XR	2	0	5,500	5,500
EX-XV	2	0	11,780	11,780
EX366	5	0	1,371	1,371
HS	265	15,383,860	0	15,383,860
OV65	172	1,655,000	0	1,655,000
OV65S	8	80,000	0	80,000
	<b>Totals</b>	<b>17,138,860</b>	<b>2,984,446</b>	<b>20,123,306</b>

## Waterwood MUD

	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	3	9,000	0	9,000
DV1	1	0	5,000	5,000
DV2	2	0	15,000	15,000
DV3	1	0	6,660	6,660
DV4	4	0	36,000	36,000
DVHS	3	0	692,929	692,929
EX	11	0	124,320	124,320
EX-XN	1	0	31,528	31,528
EX-XR	1	0	2,010	2,010
EX-XV	64	0	3,651,050	3,651,050
EX-XV (Prorated)	1	0	11,111	11,111
EX366	2	0	523	523
HS	163	6,588,513	0	6,588,513
OV65	101	285,000	0	285,000
OV65S	7	21,000	0	21,000
	<b>Totals</b>	<b>6,903,513</b>	<b>4,576,131</b>	<b>11,479,644</b>

## Special Road and Bridge

Exemption	Count	Local	State	Total
DP	281	0	0	0
DPS	1	0	0	0
DV1	35	0	169,601	169,601
DV1S	2	0	10,000	10,000
DV2	28	0	199,500	199,500
DV3	35	0	250,222	250,222
DV3S	1	0	0	0
DV4	262	0	2,254,899	2,254,899
DV4S	9	0	90,650	90,650
DVHS	185	0	23,740,795	23,740,795
EX	621	0	206,919,150	206,919,150
EX (Prorated)	3	0	49,510	49,510
EX-XG	2	0	361,260	361,260
EX-XI	5	0	7,870,140	7,870,140
EX-XJ	1	0	481,260	481,260
EX-XL	3	0	173,530	173,530
EX-XN	23	0	2,663,860	2,663,860
EX-XR	15	0	418,350	418,350
EX-XU	1	0	190,150	190,150
EX-XV	283	0	54,440,831	54,440,831
EX-XV (Prorated)	6	0	19,659	19,659
EX366	1,882	0	86,479	86,479
HS	7,424	199,442,373	0	199,442,373
OV65	3,458	45,793,438	0	45,793,438
OV65S	274	3,544,889	0	3,544,889
PC	2	4,544,620	0	4,544,620
	<b>Totals</b>	<b>253,325,320</b>	<b>300,389,846</b>	<b>553,715,166</b>

## Lateral Road

Exemption	Count	Local	State	Total
DP	281	689,708	0	689,708
DPS	1	0	0	0
DV1	35	0	169,601	169,601
DV1S	2	0	10,000	10,000
DV2	28	0	199,500	199,500
DV3	35	0	250,222	250,222
DV3S	1	0	0	0
DV4	262	0	2,254,899	2,254,899
DV4S	9	0	90,650	90,650
DVHS	185	0	23,740,795	23,740,795
EX	621	0	206,919,150	206,919,150
EX (Prorated)	3	0	49,510	49,510
EX-XG	2	0	361,260	361,260
EX-XI	5	0	7,870,140	7,870,140
EX-XJ	1	0	481,260	481,260
EX-XL	3	0	173,530	173,530
EX-XN	23	0	2,663,860	2,663,860
EX-XR	15	0	418,350	418,350
EX-XU	1	0	190,150	190,150
EX-XV	283	0	54,440,831	54,440,831
EX-XV (Prorated)	6	0	19,659	19,659
EX366	1,882	0	86,479	86,479
HS	7,424	199,407,106	9,212,464	208,619,570
OV65	3,458	45,793,438	0	45,793,438
OV65S	274	3,544,889	0	3,544,889
PC	2	4,544,620	0	4,544,620
<b>Totals</b>		<b>253,979,761</b>	<b>309,602,310</b>	<b>563,582,071</b>



## Cleveland ISD

	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	30	0	260,917	260,917
DV1	1	0	5,000	5,000
DV2	2	0	15,000	15,000
DV3	4	0	15,000	15,000
DV4	22	0	198,040	198,040
DV4S	2	0	24,000	24,000
DVHS	20	0	2,298,154	2,298,154
EX	15	0	16,789,750	16,789,750
EX-XN	3	0	66,564	66,564
EX-XV	8	0	398,409	398,409
EX-XV (Prorated)	1	0	4,703	4,703
EX366	412	0	14,724	14,724
HS	587	0	13,168,740	13,168,740
OV65	209	503,345	1,706,486	2,209,831
OV65S	29	71,000	237,432	308,432
	<b>Totals</b>	<b>574,345</b>	<b>35,202,919</b>	<b>35,777,264</b>

## Coldspring-Oakhurst CISD

	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	148	0	1,102,044	1,102,044
DPS	1	0	0	0
DV1	28	0	129,601	129,601
DV1S	1	0	5,000	5,000
DV2	17	0	124,500	124,500
DV3	20	0	163,280	163,280
DV4	168	0	1,419,506	1,419,506
DV4S	6	0	53,205	53,205
DVHS	118	0	14,495,231	14,495,231
EX	361	0	118,191,720	118,191,720
EX-XG	1	0	145,200	145,200
EX-XI	5	0	7,870,140	7,870,140
EX-XJ	1	0	481,260	481,260
EX-XN	20	0	1,933,104	1,933,104
EX-XR	15	0	418,350	418,350
EX-XU	1	0	190,150	190,150
EX-XV	219	0	48,597,127	48,597,127
EX-XV (Prorated)	5	0	14,956	14,956
EX366	848	0	35,292	35,292
HS	4,608	0	102,343,123	102,343,123
OV65	2,422	0	19,911,307	19,911,307
OV65S	168	0	1,473,942	1,473,942
	<b>Totals</b>	<b>0</b>	<b>319,098,038</b>	<b>319,098,038</b>

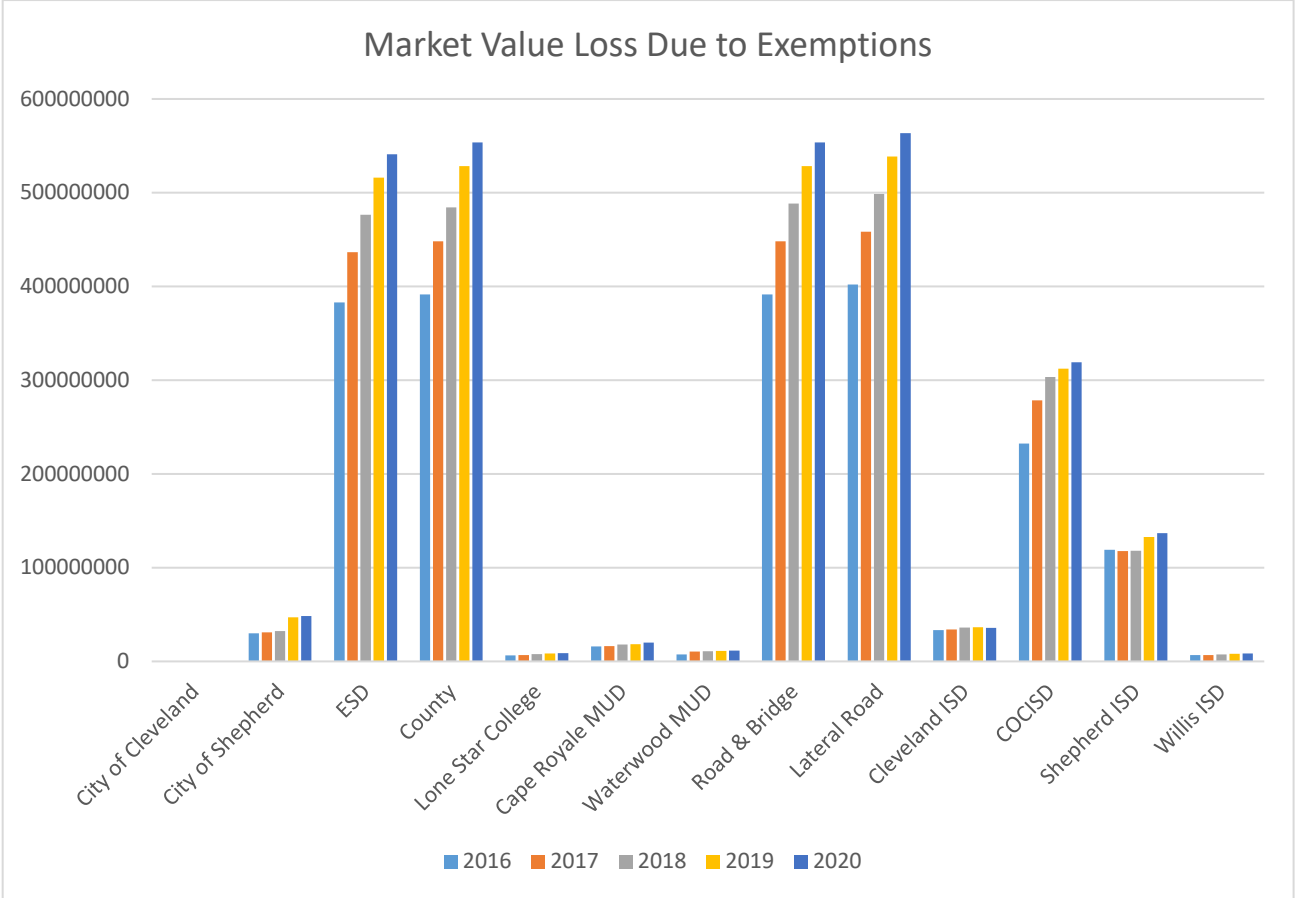
## Shepherd ISD

	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	95	0	654,679	654,679
DV1	5	0	20,000	20,000
DV2	8	0	52,500	52,500
DV3	8	0	35,802	35,802
DV3S	1	0	0	0
DV4	70	0	588,875	588,875
DVHS	43	0	4,084,544	4,084,544
EX	237	0	69,678,080	69,678,080
EX (Prorated)	2	0	3,607	3,607
EX-XG	1	0	216,060	216,060
EX-XL	3	0	173,530	173,530
EX-XN	10	0	664,191	664,191
EX-XV	52	0	4,891,210	4,891,210
EX366	646	0	40,886	40,886
HS	2,043	0	44,454,479	44,454,479
OV65	764	0	5,993,308	5,993,308
OV65S	75	0	575,509	575,509
PC	2	4,544,620	0	4,544,620
	<b>Totals</b>	<b>4,544,620</b>	<b>132,127,260</b>	<b>136,671,880</b>

Willis ISD

	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	8	0	50,000	50,000
DV1	1	0	5,000	5,000
DV1S	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	3	0	30,000	30,000
DV4	2	0	0	0
DV4S	1	0	12,000	12,000
DVHS	4	0	674,874	674,874
EX	8	0	2,259,600	2,259,600
EX (Prorated)	1	0	45,903	45,903
EX-XV	4	0	554,085	554,085
EX366	5	0	1,050	1,050
HS	185	0	4,147,627	4,147,627
OV65	63	0	548,744	548,744
OV65S	2	0	20,000	20,000
	<b>Totals</b>	<b>0</b>	<b>8,361,383</b>	<b>8,361,383</b>

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.

<b>2020</b>	<b>Tax Rates</b>		
<b>Entity</b>	<b>M&amp;O</b>	<b>I&amp;S</b>	<b>Total Tax Rate</b>
MUD1 (Cape Royale)	0.44		0.44
CCL (City of Cleveland)	0.5028	0.2572	0.76
CSH (City of Shepherd)	0.2117		0.2117
SCL (Cleveland ISD)	0.8747	0.375	1.2497
SCS (Coldspring ISD)	0.9185	0.09506	1.01356
ESD (Emergency Service District)	0.10		0.10
JNH (Lone Star College)	0.08	0.0278	0.1078
SSH (Shepherd ISD)	1.0327	0.24	1.2727
MUD2 (Waterwood)	0.50	0.34	0.84
SWI (Willis ISD)	0.9171	0.30	1.2171
GSJ (San Jacinto County)	0.42902	0.03217	0.46119
RDB (Road and Bridge)	0.04289		0.04289
RLR (Lateral Road)	0.10322	0.00743	0.11065

**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)

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

<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=SB662">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=SB662</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=SB1943">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=SB1943</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB1409">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB1409</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB1743">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB1743</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=SB58">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=SB58</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB3143">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB3143</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB1060">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB1060</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB380">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB380</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB3">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB3</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB861">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB861</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB1883">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB1883</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=SB1856">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=SB1856</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=SB73">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=SB73</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=SB489">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=SB489</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB2590">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB2590</a>
<a href="https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB3001">https://capitol.texas.gov/BillLookup/History.aspx?LegSess=86R&amp;Bill=HB3001</a>



<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, 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 2020 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