

San Jacinto County Appraisal District



**2021
ANNUAL
REPORT**



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.

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Introduction

This report serves as the official annual operations report for the year 2021 for San Jacinto County Appraisal District, located at 99 Slade Street Coldspring, Texas 77331.

The San Jacinto County Appraisal Districts mission is to discover, list and appraise property by administering the laws and guidelines established under the property tax system and set forth by:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)
- The Uniform Standards of Professional Appraisal Practice (USPAP)
- The International Association of Assessing Officers (IAAO)

This report 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 2021 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.

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.

Except as otherwise provided by the Property Tax Code, all taxable property is appraised at its "market value" as of January 1st. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser,
- both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and
- both the seller and buyer seek to maximize their gains, and neither is able to take advantage of the exigencies of the other.

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83), and allocation of interstate property (Sec. 23.03). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1st of the year preceding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1st.

Appraisal Roll Data

The district is responsible for establishing, maintaining, and appraising approximately 44,772 accounts, 571 square miles in the East Texas Timberland Region, 11.5 percent of San Jacinto County is in the Sam Houston National Forest. Data collected includes property characteristics, ownership, and exemption information. Property characteristic data on new construction is updated through an annual field review. Existing property data is maintained through a field review prioritized by our reappraisal plan. Sales are routinely validated; however, numerous sales are validated as part of the new construction and data review field activities. General trends, interest rates, new construction trends, and cost and market data are acquired through various sources, including internally generated questionnaires to buyer and seller, university research centers, and market data.

Shared Appraisal District Boundaries

The district ownership and property data information are routinely exchanged with neighboring appraisal districts who have overlapping taxing jurisdictions. Appraisers from adjacent appraisal districts discuss data collection and valuation issues to minimize the possibility of differences in property characteristics, legal descriptions, and other administrative data.

Performance Test

According to Chapter 5 of the Texas Property Tax Code (TPTC) and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Assistance Division (PTAD) conducts a property value study (PVS) of each Texas school district and appraisal district at least once every two years.

As a part of this study, the code also requires the Comptroller to: apply appropriate standard statistical analysis techniques to data collected as part of the study of school district taxable values (PVS); review each appraisal district's appraisal standards, procedures, and methodology to determine compliance with generally accepted appraisal standards and practices (MAP review); test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid; and determine the level and uniformity of property tax appraisal in each appraisal district. The methodology used in the property value study include stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity. This study utilizes statistical analysis of sold properties (sale ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For appraisal districts, the reported measures include median level of appraisal, coefficient of dispersion (COD), the percentage of properties within 10% of the median, the percentage of properties within 25% of the median, and price-related differential (PRD) for properties overall and by state category.

The Texas Property Tax Classification Guide:

- A Real Property: Single-Family Residential
- B Real Property: Multifamily Residential
- C1 Real Property: Vacant Lots and Tracts
- D1 Real Property: Qualified Agricultural Land
- D2 Real Property: Improvements on Qualified AG Land
- E1 Real Property: Rural Land, Not qualified for open-space land appraisal, and Improvements
- F1 Real Property: Commercial
- F2 Real Property: Industrial (Manufacturing)
- G1 Real Property: Oil, Gas and Other Minerals
- J1 Water Systems
- J2 Gas Distribution System
- J3 Electric Company (Including Co-Op)
- J4 Telephone Company (Including Co-Op)
- J5 Railroad
- J6 Pipeline Company
- J7 Cable Television Company
- J8 Other Utilities
- J9 Railroad Rolling Stock
- L1 Personal Property: Commercial
- L2 Personal Property: Industrial (Manufacturing)
- M1 Mobile Homes
- O Real Property: Residential Inventory
- S Special Inventory
- X Totally Exempt Property

Personnel

The Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations, including the planning, organizing, directing and controlling of the business support functions related to human resources, budget, finance, records management, purchasing, information, assistance to property owners, and hearings support. She is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, business personal, minerals, and industrial.

The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulation. 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, 3.5 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.....	9,458
B	Real Property: Multifamily Residential	9
C1	Vacant Lots	12756
D1	Qualified Open-Space Land	3,055
D2	Improvements on Qualified Open Space	672
E	Rural Land, Non-Qualified Open Space	9,382
F1	Real Property: Commercial.....	567
F2	Industrial and Manufacturing Real	7
G1	Real Property: Oil, Gas and Other Minerals	3,544
J1	Water Systems	9
J2	Gas Distribution System	3
J3	Electric Company (Including Co-Op).....	21
J4	Telephone Company (Including Co-Op).....	23
J5	Railroad.....	3
J6	Pipelines.....	65
J7	Cable Television Company.....	13
J8	Other Utilities.....	10
J9	Railroad Rolling Stock.....	1
L1	Personal Property: Commercial	662
L2	Industrial and Manufacturing Personal Property	94
M1	Mobile Homes	2,405
O	Real Property: Residential Inventory	713
S	Special Inventory.....	2
X	Totally Exempt Property.....	3,207

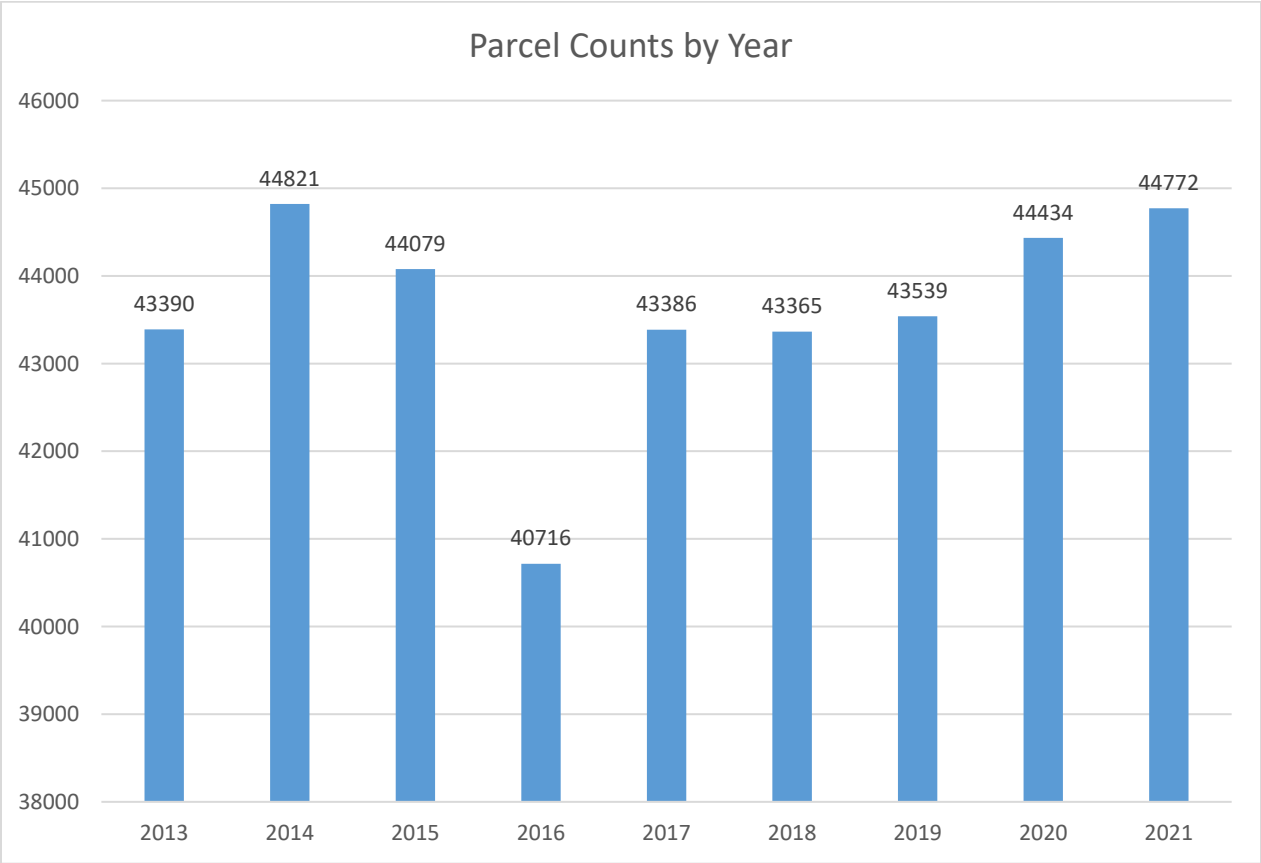
(Some parcels will fall into multiple categories)

Taxing Entities	2021 Total Parcels
San Jacinto County	44,772
San Jacinto County Special Road & Bridge	44,772
San Jacinto County Lateral Road	44,772
Emergency Service District	42,631
Lone Star College-Kingwood	732
City of Shepherd	1,913
Coldspring Oakhurst ISD	28,225
Shepherd ISD	12,931
Cleveland ISD	2,917
Willis ISD	735
Waterwood MUD	2,135
Cape Royale MUD	1,620
City of Cleveland	9

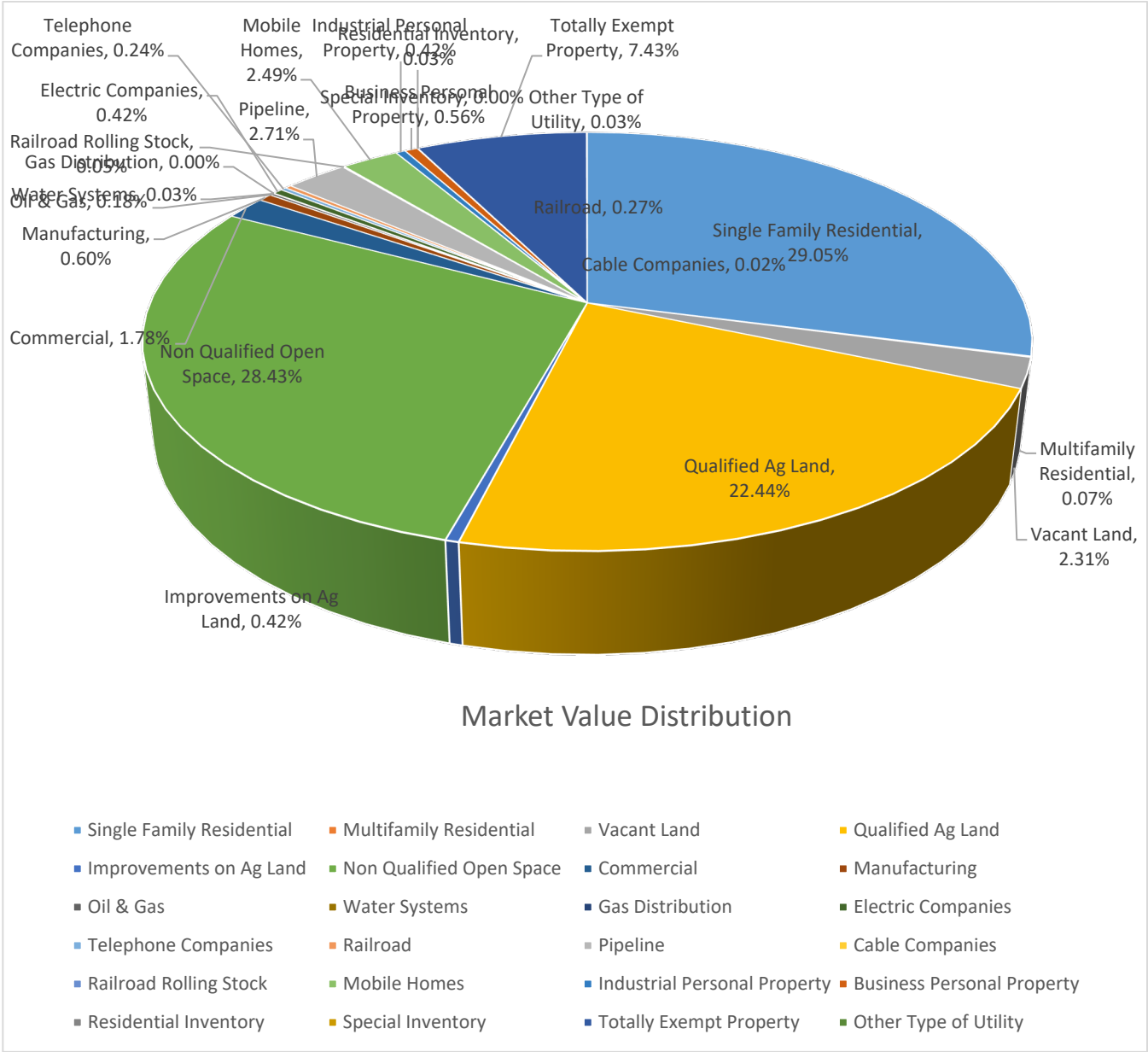
As of Certification* July 2021

Net Taxable Value by Entity

Taxing Entity	Value
San Jacinto County	\$2,514,045,070
San Jacinto County Special Road & Bridge	\$2,514,045,070
San Jacinto County Lateral Road	\$2,503,978,692
Emergency Service District	\$2,434,692,183
Lone Star College-Kingwood	\$73,811,508
City of Shepherd	\$100,565,565
Coldspring Oakhurst ISD	\$1,752,705,070
Shepherd ISD	\$576,931,242
Cleveland ISD	\$181,134,207
Willis ISD	\$76,623,141
Waterwood MUD	\$72,732,425
Cape Royale MUD	\$227,976,568
City of Cleveland	\$71,559



The 2021 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 29.05 % of the district’s market value.



2020-2021 Category Increases/Decreases

Category	2020	2021	Increase/Decrease
Single Family Residential	\$1,047,112,381	\$1,183,297,031	13.01%
Multifamily Residential	\$2,478,567	\$2,975,735	20.06%
Vacant Land	\$78,997,416	\$93,897,030	18.86%
Qualified Ag Land	\$781,533,754	\$913,847,825	16.93%
Imps on Qualified Ag Land	\$15,888,227	\$17,023,057	7.14%
Non-Qualified Ag Land	\$1,016,720,568	\$1,157,999,354	13.90%
Commercial	\$69,580,803	\$72,476,462	4.16%
Manufacturing	\$26,655,860	\$24,393,440	-8.49%
Oil Gas & Minerals	\$8,791,547	\$7,284,584	-17.14%
Water Systems	\$500,030	\$1,122,330	124.45%
Gas Distribution System	\$91,410	\$104,000	13.77%
Electric Companies	\$18,246,890	\$17,236,200	-5.54%
Telephone Companies	\$9,262,680	\$9,806,730	5.87%
Railroad	\$10,178,990	\$11,011,420	8.18%
Pipeline	\$99,963,850	\$110,554,520	10.59%
Cable Company	\$783,610	\$967,570	23.48%
Railroad Rolling Stock	\$2,048,220	\$2,157,450	5.33%
Mobile Homes	\$97,691,954	\$101,609,293	4.01%
Industrial Personal Property	\$17,701,380	\$17,237,400	-2.62%
Business Personal Property	\$25,225,645	\$22,818,830	-9.54%
Residential Inventory	\$1,964,450	\$1,065,247	-45.77%
Special Inventory	\$8,400	\$6,110	-27.26%
Totally Exempt Property	\$273,674,179	\$302,537,335	10.55%
Other Type of Utility	\$1,059,340	\$1,223,760	15.52%
Totals	\$3,606,160,151	\$4,072,652,713	12.94%

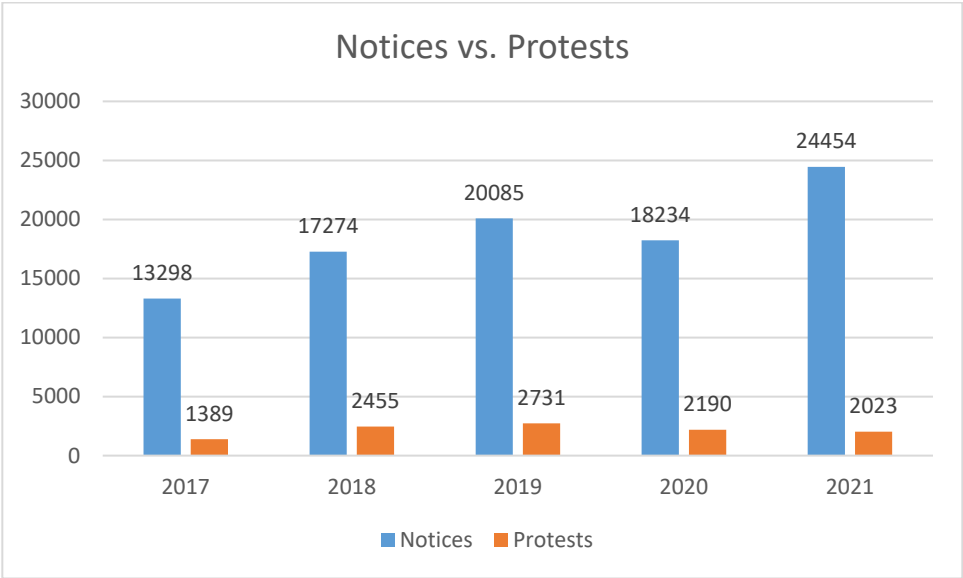
The primary reason for most increases was due to the updating of the district's cost schedules & land tables.

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.

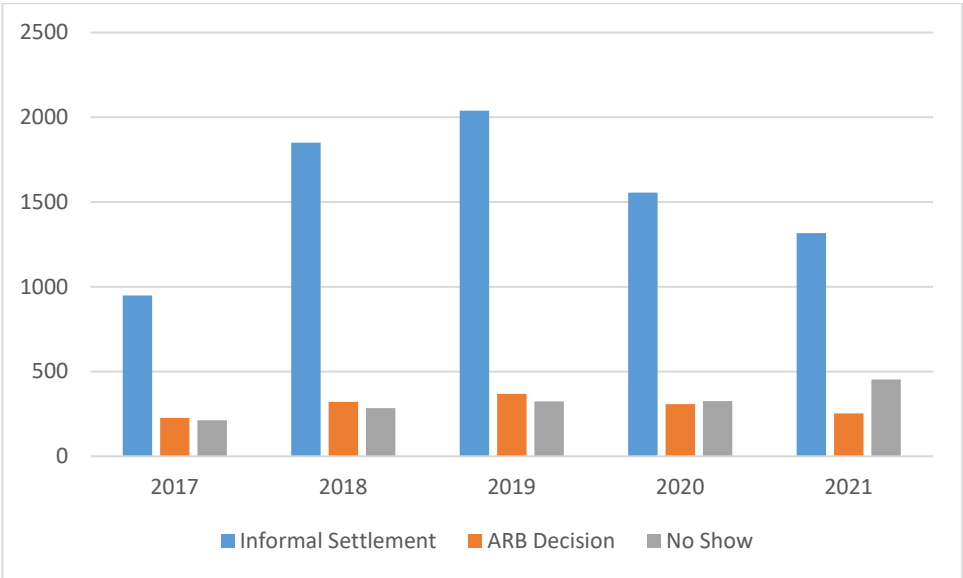
The Chief Appraiser submitted preliminary totals for each entity to the Appraisal Review Board (ARB) on May 18, 2021, thereby initiating the of the equalization (protest) phase.

Appeals

The number of protests filed during a typical protest period, which extends from May through July, has averaged over the last 5 years approximately 2158 cases. Protests filed for 2021 are about 8 percent of the notices mailed, with District staff typically resolving approximately 65 percent of these cases. The ARB hears approximately 12 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 2021 the number of notices of appraised value increased and protest decreased from 2020, and the percentage of protest to notices ratio went down. 2020 12.01% vs 2021 8.3%.

The overall value changes from protests have increased from 2020 (5.2639%) to 2021 (7.38%). 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

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				
2020	# of protest	Beginning Value	Final Value	Change	PCT Change
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				
2021	# of protest	Beginning Value	Final Value	Change	PCT Change
No Show	453	\$79,424,294	\$79,424,294	\$0	0
Informals	1317	\$386,157,527	\$349,611,540	\$36,545,987	9.46%
ARBNC	181	\$34,353,589	\$34,353,589	\$0	0
ARBWC	72	\$24,064,600	\$21,960,237	\$2,104,363	8.74%
Total	2023	\$524,000,010	\$485,349,660	\$38,650,350	7.38%
*Notices Sent	24,454				

Ratio Study Analysis

County Wide Sales Ratios for 2021				
Sale Type	Number of Sales	Weighted Mean	Avg Mean	Median
Improved Property	461	0.9880	1.0063	0.9962
Vacant Land	88	1.015	0.9558	0.9855

Residential Ratio by School District				
School District	Number of Sales	Weighted Mean	Avg Mean	Median
Cleveland ISD	29	0.9867	0.9786	0.9854
Coldspring-Oakhurst COISD	422	1.0272	0.9944	0.9935
Shepherd ISD	104	1.007	0.9989	0.9971
Willis ISD	19	0.9951	1.0162	1.0248

Vacant Land Ratio by School District				
School District	Number of Sales	Weighted Mean	Avg Mean	Median
Cleveland ISD	5	N/A	N/A	N/A
Coldspring-Oakhurst COISD	54	1.0549	0.9571	0.9840
Shepherd ISD	22	0.973	0.9355	0.9736
Willis ISD	7	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 Appraisal 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 **\$3,089,356,807** 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 Shepherd

Exemption	Count	Local	State	Total
DP	11	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	714,838	714,838
EX	160	0	35,909,355	35,909,355
EX-XG	1	0	216,540	216,540
EX-XL	3	0	180,490	180,490
EX-XN	3	0	93,153	93,153
EX-XV	18	0	2,251,360	2,251,360
EX366	14	0	2,718	2,718
HS	410	9,642,563	0	9,642,563
OV65	150	667,776	0	667,776
OV65S	19	79,750	0	79,750
PC	1	83,030	0	83,030
	Totals	10,473,119	39,545,971	50,019,090

Emergency Services District

Exemption	Count	Local	State	Total
DSTR	4	98,768	0	98,768
DV1	33	0	171,800	171,800
DV1S	2	0	10,000	10,000
DV2	29	0	201,008	201,008
DV3	38	0	273,170	273,170
DV3S	1	0	0	0
DV4	271	0	2,365,577	2,365,577
DV4S	9	0	92,030	92,030
DVHS	199	0	30,673,193	30,673,193
EX	601	0	233,026,880	233,026,880
EX-XG	2	0	330,240	330,240
EX-XI	5	0	8,187,440	8,187,440
EX-XJ	1	0	487,220	487,220
EX-XL	3	0	180,490	180,490
EX-XN	17	0	2,237,310	2,237,310
EX-XR	14	0	428,450	428,450
EX-XU	1	0	190,150	190,150
EX-XV	233	0	52,844,345	52,844,345
EX-XV (Prorated)	3	0	48,033	48,033
EX366	2,251	0	110,175	110,175
HS	7,482	216,244,385	0	216,244,385
OV65	3,390	43,382,811	0	43,382,811
OV65S	342	4,287,607	0	4,287,607
PC	2	4,145,840	0	4,145,840
	Totals	268,159,411	331,857,511	600,016,922

San Jacinto County

Exemption	Count	Local	State	Total
DP	284	0	0	0
DSTR	4	98,768	0	98,768
DV1	34	0	174,250	174,250
DV1S	2	0	10,000	10,000
DV2	31	0	216,008	216,008
DV3	40	0	289,480	289,480
DV3S	1	0	0	0
DV4	274	0	2,389,773	2,389,773
DV4S	9	0	92,030	92,030
DVHS	203	0	31,649,283	31,649,283
EX	610	0	233,134,550	233,134,550
EX-XG	2	0	330,240	330,240
EX-XI	5	0	8,187,440	8,187,440
EX-XJ	1	0	487,220	487,220
EX-XL	3	0	180,490	180,490
EX-XN	17	0	2,237,310	2,237,310
EX-XR	15	0	433,050	433,050
EX-XU	1	0	190,150	190,150
EX-XV	295	0	57,197,515	57,197,515
EX-XV (Prorated)	6	0	48,725	48,725
EX366	2,252	0	110,645	110,645
HS	7,654	223,738,339	0	223,738,339
OV65	3,498	44,920,311	0	44,920,311
OV65S	353	4,452,607	0	4,452,607
PC	2	4,145,840	0	4,145,840
	Totals	277,355,865	337,358,159	614,714,024

Lone Star College

Exemption	Count	Local	State	Total
DP	6	345,299	0	345,299
DV1	1	0	5,000	5,000
DV1S	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	2	0	20,000	20,000
DV4	4	0	24,000	24,000
DV4S	1	0	12,000	12,000
DVHS	4	0	779,699	779,699
EX	8	0	2,369,170	2,369,170
EX-XN	1	0	6,253	6,253
EX-XV	4	0	577,530	577,530
EX366	7	0	1,480	1,480
HS	185	753,639	0	753,639
OV65	69	4,370,503	0	4,370,503
OV65S	3	217,562	0	217,562
	Totals	5,687,003	3,807,632	9,494,635

Cape Royale MUD

Exemption	Count	Local	State	Total
DP	2	20,000	0	20,000
DSTR	1	16,748	0	16,748
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	7	0	77,690	77,690
DV4S	1	0	12,000	12,000
DVHS	4	0	1,426,858	1,426,858
EX	25	0	649,560	649,560
EX-XN	6	0	469,205	469,205
EX-XR	2	0	9,120	9,120
EX366	3	0	572	572
HS	282	17,136,002	0	17,136,002
OV65	179	1,735,000	0	1,735,000
OV65S	11	100,000	0	100,000
	Totals	19,007,750	2,667,505	21,675,255

Waterwood MUD

Exemption	Count	Local	State	Total
DP	3	9,000	0	9,000
DV1	1	0	2,450	2,450
DV2	2	0	15,000	15,000
DV3	2	0	13,880	13,880
DV4	3	0	24,000	24,000
DVHS	4	0	976,090	976,090
EX	9	0	107,670	107,670
EX-XR	1	0	4,600	4,600
EX-XV	62	0	4,353,170	4,353,170
EX-XV (Prorated)	3	0	692	692
EX366	1	0	470	470
HS	170	7,409,206	0	7,409,206
OV65	107	304,500	0	304,500
OV65S	11	33,000	0	33,000
	Totals	7,755,706	5,498,022	13,253,728

Special Road and Bridge

Exemption	Count	Local	State	Total
DP	284	0	0	0
DSTR	4	98,768	0	98,768
DV1	34	0	174,250	174,250
DV1S	2	0	10,000	10,000
DV2	31	0	216,008	216,008
DV3	40	0	289,480	289,480
DV3S	1	0	0	0
DV4	274	0	2,374,663	2,374,663
DV4S	9	0	92,030	92,030
DVHS	203	0	30,156,783	30,156,783
EX	610	0	233,134,550	233,134,550
EX-XG	2	0	330,240	330,240
EX-XI	5	0	8,187,440	8,187,440
EX-XJ	1	0	487,220	487,220
EX-XL	3	0	180,490	180,490
EX-XN	17	0	2,237,310	2,237,310
EX-XR	15	0	433,050	433,050
EX-XU	1	0	190,150	190,150
EX-XV	295	0	57,197,515	57,197,515
EX-XV (Prorated)	6	0	48,725	48,725
EX366	2,252	0	110,645	110,645
HS	7,654	223,744,067	0	223,744,067
OV65	3,498	46,422,193	0	46,422,193
OV65S	353	4,452,607	0	4,452,607
PC	2	4,145,840	0	4,145,840
	Totals	278,863,475	335,850,549	614,714,024

Lateral Road

Exemption	Count	Local	State	Total
DP	284	703,188	0	703,188
DSTR	4	98,768	0	98,768
DV1	34	0	174,250	174,250
DV1S	2	0	10,000	10,000
DV2	31	0	216,008	216,008
DV3	40	0	289,480	289,480
DV3S	1	0	0	0
DV4	274	0	2,374,663	2,374,663
DV4S	9	0	92,030	92,030
DVHS	203	0	30,156,783	30,156,783
EX	610	0	233,134,550	233,134,550
EX-XG	2	0	330,240	330,240
EX-XI	5	0	8,187,440	8,187,440
EX-XJ	1	0	487,220	487,220
EX-XL	3	0	180,490	180,490
EX-XN	17	0	2,237,310	2,237,310
EX-XR	15	0	433,050	433,050
EX-XU	1	0	190,150	190,150
EX-XV	295	0	57,197,515	57,197,515
EX-XV (Prorated)	6	0	48,725	48,725
EX366	2,252	0	110,645	110,645
HS	7,654	223,713,286	9,393,971	233,107,257
OV65	3,498	46,422,193	0	46,422,193
OV65S	353	4,452,607	0	4,452,607
PC	2	4,145,840	0	4,145,840
	Totals	279,535,882	345,244,520	624,780,402

Cleveland ISD

Exemption	Count	Local	State	Total
DP	27	0	234,068	234,068
DSTR	1	2,914	0	2,914
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	4	0	15,000	15,000
DV4	21	0	198,050	198,050
DV4S	2	0	24,000	24,000
DVHS	20	0	2,652,030	2,652,030
EX	15	0	17,232,550	17,232,550
EX-XN	4	0	220,853	220,853
EX-XV	17	0	461,822	461,822
EX366	462	0	21,029	21,029
HS	609	0	13,649,802	13,649,802
OV65	220	537,591	1,809,504	2,347,095
OV65S	38	92,016	307,754	399,770
	Totals	632,521	36,838,962	37,471,483

Coldspring-Oakhurst CISD

Exemption	Count	Local	State	Total
DP	153	0	1,172,617	1,172,617
DSTR	2	38,209	0	38,209
DV1	27	0	134,250	134,250
DV1S	1	0	5,000	5,000
DV2	21	0	148,508	148,508
DV3	27	0	223,360	223,360
DV4	175	0	1,451,542	1,451,542
DV4S	6	0	56,030	56,030
DVHS	135	0	19,504,729	19,504,729
EX	355	0	124,404,460	124,404,460
EX-XG	1	0	113,700	113,700
EX-XI	5	0	8,187,440	8,187,440
EX-XJ	1	0	487,220	487,220
EX-XN	14	0	1,543,386	1,543,386
EX-XR	15	0	433,050	433,050
EX-XU	1	0	190,150	190,150
EX-XV	218	0	50,760,643	50,760,643
EX-XV (Prorated)	5	0	2,247	2,247
EX366	893	0	41,359	41,359
HS	4,751	0	105,214,577	105,214,577
OV65	2,405	0	20,034,695	20,034,695
OV65S	230	0	1,945,834	1,945,834
	Totals	38,209	336,054,797	336,093,006

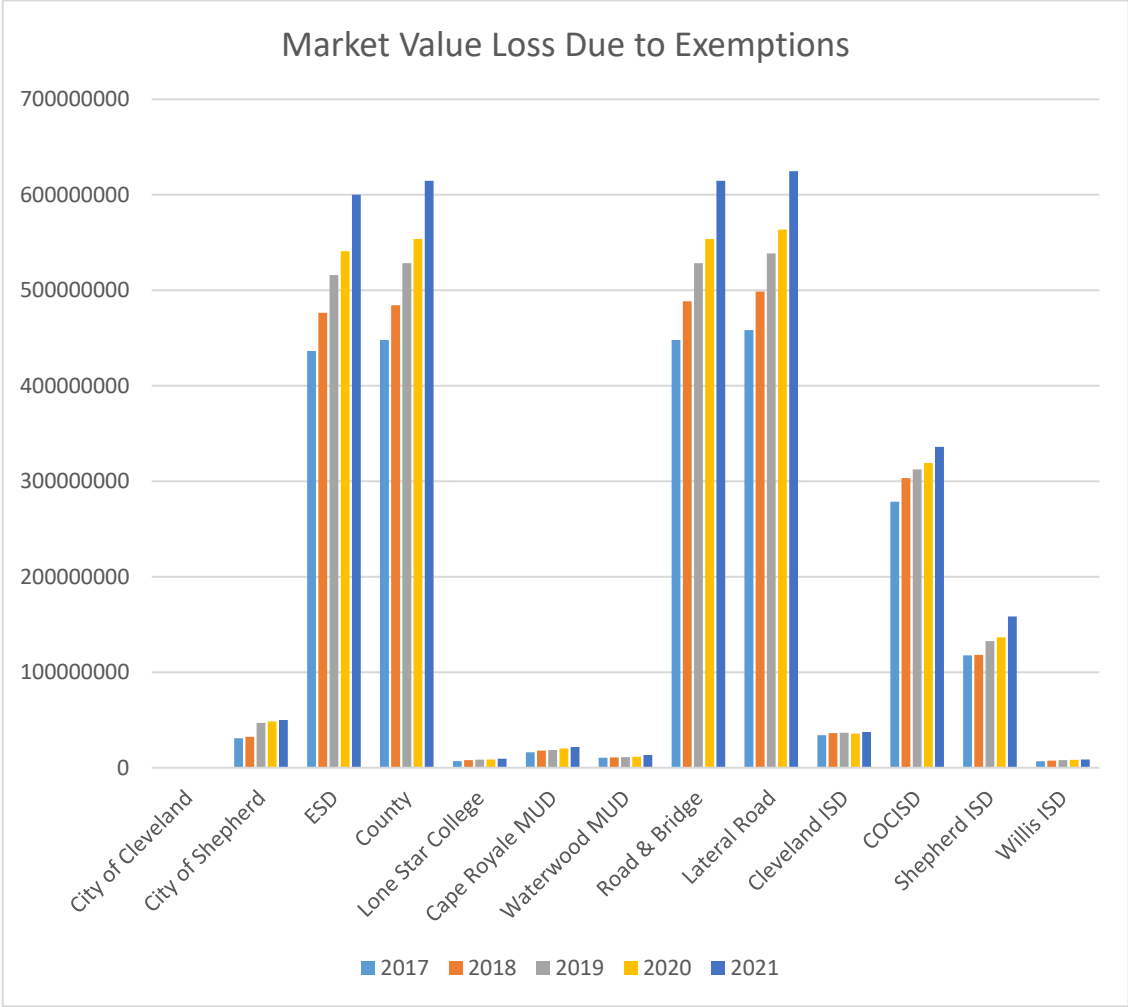
Shepherd ISD

Exemption	Count	Local	State	Total
DP	98	0	704,521	704,521
DSTR	1	57,645	0	57,645
DV1	5	0	20,000	20,000
DV2	8	0	52,500	52,500
DV3	7	0	26,120	26,120
DV3S	1	0	0	0
DV4	74	0	653,390	653,390
DVHS	44	0	4,809,699	4,809,699
EX	232	0	89,128,370	89,128,370
EX-XG	1	0	216,540	216,540
EX-XL	3	0	180,490	180,490
EX-XN	8	0	476,817	476,817
EX-XV	56	0	5,397,520	5,397,520
EX-XV (Prorated)	1	0	46,478	46,478
EX366	940	0	55,462	55,462
HS	2,106	0	45,594,631	45,594,631
OV65	803	0	6,310,991	6,310,991
OV65S	82	0	606,956	606,956
PC	2	4,145,840	0	4,145,840
	Totals	4,203,485	154,280,485	158,483,970

Willis ISD

Exemption	Count	Local	State	Total
DP	6	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	2	0	20,000	20,000
DV4	4	0	24,000	24,000
DV4S	1	0	12,000	12,000
DVHS	4	0	704,699	704,699
EX	8	0	2,369,170	2,369,170
EX-XN	1	0	6,253	6,253
EX-XV	4	0	577,530	577,530
EX366	7	0	1,480	1,480
HS	187	0	4,212,266	4,212,266
OV65	70	0	615,370	615,370
OV65S	3	0	30,000	30,000
	Totals	0	8,640,268	8,640,268

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	2021 Tax Rates		
	M&O	I&S	Total Tax Rate
MUD1 (Cape Royale)	0.4300		0.4300
CCL (City of Cleveland)	0.5029	0.2521	0.7550
CSH (City of Shepherd)	0.2014		0.2014
SCL (Cleveland ISD)	0.8720	0.3750	1.2470
SCS (Coldspring ISD)	0.8710	0.0765	0.9475
ESD (Emergency Service District)	0.1000		0.1000
JNH (Lone Star College)	0.0800	0.0278	0.1078
SSH (Shepherd ISD)	0.9603	0.2127	1.1730
MUD2 (Waterwood)	0.5000	0.3400	0.8400
SWI (Willis ISD)	0.8720	0.3000	1.1720
GSJ (San Jacinto County)	0.4185	0.0149	0.4334
RDB (Road and Bridge)	0.0412		0.0412
RLR (Lateral Road)	0.1006	0.0027	0.1033

A message from the Chief Appraiser:

It has been my pleasure to present to you the 2021 annual report on the operations of the district. This Annual Report endeavors to provide specific information about the operations of the San Jacinto County Appraisal District. This report has been designed to provide a summarization of information which is published and printed in many different formats by the district. It highlights the results of our appraisal operations, taxpayer assistance, and the appeals process.

The district works hard to provide equality and uniformity to the citizens of San Jacinto County and the taxing entities represented who rely upon our work and expect our operation to be efficient, timely, and accurate. The district also works with the State Comptroller's Property Tax Assistance Division to ensure that school districts receive accurate appraisal values for setting the basis for school funding.

We believe it is our highest priority to not only efficiently serve our participating taxing units, but also to humbly serve the citizens of San Jacinto County and provide an accurate and fair appraisal roll resulting in fair and equitable treatment for all of San Jacinto County taxpayers.

My staff and I are dedicated to providing excellent customer service. We are open to suggestions on how we may serve the community better. If you have any comments or suggestions, please let me know.

I 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